

110 NW 1st Avenue
High Springs, Florida 32643



Telephone: (386) 454-1416
Facsimile: (386) 454-2126
Web: highsprings.us

**HIGH SPRINGS
COMMUNITY REDEVELOPMENT AGENCY
AGENDA
HIGH SPRINGS CITY HALL
23718 W US HWY 27**

JUNE 2, 2016

6:30 PM

CALL TO ORDER: CHAIR JASON EVANS

INVOCATION:

PLEDGE OF ALLEGIANCE: CHAIR JASON EVANS

ROLL CALL: JENNY L. PARHAM, CITY CLERK

APPROVAL OF MINUTES: APRIL 21, 2016

BUSINESS ITEMS

- 1. DISCUSSION ON DOWNTOWN CLOCK OPTIONS.**
 - A. CLOCK REMAINS AS IT IS.**
 - B. NEW CLOCK TO REPLACE CURRENT CLOCK**
 - C. REPAIR CLOCK-NOT A COMPLETE REFURBISHMENT**
 - D. COMPLETE REFURBISHMENT**
 - E. REPLACE CLOCK FACES WITH CITY OF HIGH SPRINGS SEALS**
 - F. RELOCATE CLOCK TO NEW LOCATION AND REPLACE WITH SOMETHING**
- 2. UPDATE ON MAIN STREET SIDEWALK.**
- 3. UPDATE ON CRA EXTENSION**
 - A. CONSIDER ADOPTION OF PROPOSED PLAN AMENDMENTS**
 - B. DISCUSSION OF COUNTY'S POINTS OF NEGOTIATION**
 - C. REVIEW OF FORENSIC**
- 4. DISCUSSION ON CRA STRATEGIC PLANNING GOARLS FOR FY 2017-2020.**

Agenda for June 2, 2016

Review Minutes for April 21, 2016

Downtown Clock Options Discussion

- Option 1: Clock remains as it is.
 - Cost: \$0
- Option 2: New Clock to replace current clock
 - Cost: \$22,002
- Option 3: Repair Clock – not a complete refurbishment
 - Cost: \$5,828
- Option 4: Complete refurbishment
 - Cost \$5,828 + Additional refurbishment cost; approximate total \$10,000
- Option 5: Replace clock faces with City of High Springs seals
 - Cost: \$370.10
- Option 6: Relocate clock to new location and replace with something
 - Cost: Removal – Waiting on quote; Replacement - Unknown

Main Street Sidewalk Update

CRA Extension Update

- Consider adoption of Proposed Plan Amendments
- Discussion of County's points of negotiation
- Review of Forensic Audit

CRA Strategic Planning Goals for FY 2017-2020

- Consider designating goals based on the Extension Plan and Workshop suggestions

Grant Updates

Chair Report

Executive Director Update

HIGH SPRINGS
COMMUNITY REDEVELOPMENT AGENCY
MINUTES
APRIL 21, 2016

Meeting called to order by Chair Jason Evans at 6:31 p.m.

Invocation by Mayor Byran Williams

Pledge of Allegiance.

ROLL CALL:

Chair Jason Evans- Present
Vice Chair Scott Jamison-Absent
Member Gloria James- Present
Member Byran Williams-Present
Member Sue Weller- Present

STAFF PRESENT:

Amanda Rodriguez, CRA Executive Director
Jenny Parham, City Clerk
Angela Stone, Assistant City Clerk
Courtney Johnson, City Attorney
Ed Booth, City Manager
Antoine Sheppard, Lieutenant Police Department

APPROVAL OF AGENDA:

Motion Member Weller to approve the agenda as presented.

Second Member James.

Motion carried 4-0.

APPROVAL OF MINUTES:

Motion Member Weller to approve the Minutes of February 18, 2016 and March 17, 2016.

Second Member James.

Motion carried 4-0.

REVIEW COMMERCIAL FACADE GRANT REQUESTS.

BUSY BEE & BUTTERFLY - \$4,968.68

CRA Director Rodriguez stated that they will need to widen the door in order to be handicap complainant, this grant is for the door and ramp.

Motion Weller to approve the Commercial Façade Grant for Busy Bee & Butterfly academy in the amount of \$4,968.68.

Second Member Williams

Motion Carried 4-0.

ESTATE SOLUTIONS - \$1,993.94

CRA Director Rodriguez stated they are looking to replace their front door, and the one that are wanting to use is very similar to the one that is already there.

Motion Member Weller to approve the Commercial Façade Grant for Estate Solutions in the amount of \$1,993.94.

Second Member Williams

Motion carried 4-0.

CYBER STUDIOS - \$2,975

CRA Director Rodriguez stated that this grant is for the building currently occupied by the Springs' Institute.

Motion Member James to approve the Commercial Façade Grant for Cyber Studios for \$2,975.00.

Second Member Williams.

Motion carried 4-0.

REVIEW NONPROFIT GRANT REQUEST FOR \$400 FROM KIWANIS.

Tom Weller spoke on behalf of the Kiwanis Club regarding the pavilion in the sink hole of James Paul Park. He gives an overview of the repairs they would like to make. He stated that they would like to have this done before the opening of the Smithsonian Waterways Exhibit. He added that he has checked with the building official and it will be done to building code.

CRA Director Rodriguez stated that this did go before the Park and Recreation Board. She stated that this will need to go before the Commission for final approval.

Motion Member James to approve the Grant request for \$400.00 for the Kiwanis Club.

Second Member Williams.

Motion carried 4-0.

CONSIDER INCREASING RESIDENTIAL FAÇADE GRANT AWARD LIMITS.

CRA Director Rodriguez stated this was an item brought up in the Workshop to increase the limit to \$5,000.00. She stated that she will send letters out notifying residents of this change.

Chair Evans stated that he would like to see this increased. He stated that whether you are improving a business or a residence downtown it improves the appearance of downtown.

Motion Weller to increase the Residential Façade Grant Limit to \$5,000.00.

**Second Member James.
Motion carried 4-0.**

CONSIDER CHANGING CRA MEETING DATES AND/OR TIMES.

Member Weller stated she put this on the agenda as she has a conflict on the third Thursday of each month and would like to see if they can have the meetings on a different day.

Consensus to try the first Thursday of each month, unless there is a holiday then it would be the third Thursday of the month.

GRANT UPDATES.

CRA Director Rodriguez gave an update on current grants. Advised that the Lidia Nunes and Cyber Studios grants are closed.

CONSIDER GRANT EXTENSION FOR HIGH SPRINGS COMMERCIAL.

CRA Director Rodriguez stated that High Springs Commercial is requesting an extension on their grant application.

CRA EXTENSION UPDATE.

CRA Director Rodriguez stated that May 24th she is scheduled to give the presentation to the County on the CRA Extension. She stated that she will be presenting to them an Amendment and Additions, based on the feedback from the joint meeting. She stated that she will let the County know that this is a proposed amendment and that it is not yet voted on by this board.

CHAIR REPORT.

Chair Evans stated that he, the CRA Director, and the attorney went to CRA training today in Lake Butler.

EXECUTIVE DIRECTOR REPORT.

Advised that we have partnered with SCORE for business mentoring for our businesses downtown, and beginning in May they will have monthly workshops.

Advised that the Full Moon Concert starts tonight and we are highlighted in the program with a full page color ad.

Advised that we are partnering with PDC to put an ad in the Gainesville Chamber Magazine.

Advised the new light poles by the Old School have been installed.

**CRA
MINUTES
APRIL 21, 2016
PAGE 4 OF 4**

Member Williams asked about the Mexican Restaurant coming downtown. CRA Director Rodriguez stated that they should open by the end of next week.

Motion Member Weller to adjourn.

Second Member James.

Chair Evans adjourned the meeting at 7:04 p.m.

Option 2



STREET CLOCK ORDER FORM

THE VERDIN COMPANY
 444 READING ROAD - CINCINNATI, OHIO - 45202
 PHONE: (513) 241-4010 FAX: (513) 241-1855 TOLL FREE: 1-800-543-0488
 www.VERDIN.COM

DATE: May 13, 2016

BELLS • CARILLONS • CLOCKS

SOLD TO: City of High Springs
 CONTACT: Amanda Rodriguez
 ADDRESS: _____
 CITY: _____
 STATE: _____ ZIP: _____
 TELEPHONE: _____ FAX: _____

INSTALL AT: City of High Springs
 CONTACT: Amanda Rodriguez
 ADDRESS: 110 NW First Avenue
 CITY: High Springs
 STATE: FL ZIP: 32643
 TELEPHONE: (386)292-3921 FAX: (386)454-2126

MODEL	QTY.	NOTES
TWO-FACE <u>4K</u> <u>Howard Replica</u>	1	Customer choice of markers Customer choice of color Customer choice of accent color Customer choice of lettering Auto update for daylight saving and power outages See terms for customer supplied items.
FOUR-FACE _____		
COURTYARD _____		
DIAL FACE <u>Roman</u>		
CLOCK COLOR <u>Black</u>		
ACCENT PAINTING <u>Gold</u>		
CUSTOM HEADER <u>X</u> <u>High Springs</u>		
CUSTOM LIGHTING _____		
CUSTOM CLOCK _____		
VERDIN MASTER CLOCK CONTROLLER <u>X</u>	1	
Optional GPS Interface _____		
TOWN CRIER CARILLON w/SPEAKERS. _____		
OTHER OPTIONS _____		
INSTALLATION <u>Installation by Verdin</u>		
FREIGHT <u>INCLUDED</u>		
APPROXIMATE DELIVERY DATE <u>TO BE DETERMINED</u>		
<small>All delivery dates subject to final acceptance by The Verdin Co.</small>		
	<small>"X" Below To Accept Option</small>	<small>Option Cost</small>
Option #1		
Option #2		
Option #3		
Specify Other Payment Terms Below		
		SUBTOTAL (excluding tax)* \$22,002.00 % Sales Tax (if applicable) Deposit (50% w.Order)* \$11,001.00 BALANCE DUE UPON DELIVERY* \$11,001.00 *Add cost of accepted options to total purchase price and deposit. PURCHASER RESPONSIBLE FOR PAYING ALL TAXES.

Purchaser _____

Sales Representative Brian Straits

Authorized Signature _____

Authorized Signature 

By signing, Purchaser acknowledges that it has read and accepted the attached Additional Terms & Conditions which are incorporated into this Order.

Order not binding until signed by authorized Verdin representative.

Title _____ Date _____

Title Regional Manager Date 5/13/2016

Option 3

STREET CLOCK ORDER FORM



BELLS • CARILLONS • CLOCKS

THE VERDIN COMPANY
 444 READING ROAD - CINCINNATI, OHIO - 45202
 PHONE: (513) 241-4010 FAX: (513) 241-1855 TOLL FREE: 1-800-543-0488
 www.VERDIN.COM

DATE: May 13, 2016

SOLD TO: City of High Springs
 CONTACT: Amanda Rodriguez
 ADDRESS: _____
 CITY: _____
 STATE: _____ ZIP: _____
 TELEPHONE: _____ FAX _____

INSTALL AT: City of High Springs
 CONTACT: Amanda Rodriguez
 ADDRESS: 110 NW First Avenue
 CITY: High Springs
 STATE: FL ZIP: 32643
 TELEPHONE: (386)292-3921 FAX (386)454-2126

MODEL	QTY.	NOTES
TWO-FACE _____		
FOUR-FACE _____		
COURTYARD _____		
DIAL FACE _____		
CLOCK COLOR _____		
ACCENT PAINTING _____		
CUSTOM HEADER _____		
CUSTOM LIGHTING _____		
CUSTOM CLOCK <input checked="" type="checkbox"/>	1	All new timepieces and hands
<div style="border: 1px solid black; padding: 2px;">Two way pulse timepieces and hands</div>		
VERDIN MASTER CLOCK CONTROLLER <input checked="" type="checkbox"/>	2	Auto reset for daylight saving and power outages
Optional GPS Interface _____		
TOWN CRIER CARILLON w/SPEAKERS. _____		
OTHER OPTIONS		
LED backlights and Lexan dial covers _____	1	Updated LED backlights and Clear Lexan dial covers
INSTALLATION <u>Installation by Verdin</u>		see terms for customer supplied items
FREIGHT <u>INCLUDED</u>		
APPROXIMATE DELIVERY DATE <u>TO BE DETERMINED</u>		
<small>All delivery dates subject to final acceptance by The Verdin Co.</small>		

Option #1	Option #2	Option #3	"X" Below To Accept Option	Option Cost		
					SUBTOTAL (excluding tax)*	\$5,828.00
					% Sales Tax (if applicable)	
					Deposit (50% w.Order)*	\$2,914.00
<i>Specify Other Payment Terms Below</i>					BALANCE DUE UPON DELIVERY*	\$2,914.00
					*Add cost of accepted options to total purchase price and deposit. PURCHASER RESPONSIBLE FOR PAYING ALL TAXES.	

Purchaser _____

Sales Representative Brian Straits

Authorized Signature _____

Authorized Signature _____

By signing, Purchaser acknowledges that it has read and accepted the attached Additional Terms & Conditions which are incorporated into this Order.

Order not binding until signed by authorized Verdin representative.

Title _____ Date _____

Title Regional Manager Date 5/13/2016

Option 4

High Springs Clock Restoration

Brian Straits <bstraits@icloud.com>

Fri 5/13/2016 9:39 AM

Inbox

To: Amanda Rodriguez <arodriguez@highsprings.us>;

2 attachments (859 KB)

High Springs Clock Restore.pdf; High Springs 4K.pdf;

Amanda,

Good Friday morning!

I have attached two proposals as requested.

1. The first is using the existing clock and dials and replacing the timepiece, hands, clock controller, LED lighting and clear Lexan covers. This will come with a three year warranty. Our tech will install and the clock will be as good as new except for the actual painting. Since we are going to replace the Lexan covers, you could have a local company, maybe an auto repair shop, lightly sandblast and paint the clock. They do need to be careful not to spray the actual dials behind the Lexan but they should be able to handle it. The actual structure of your existing clock is in pretty good shape so this would be your most cost effective way to go. I would think that you could have all this done with our new movements for less than \$10,000 giving you basically an all new clock. You can easily get a local sign company to put the name on the header.
2. The second proposal is for an all new clock. We would take down the old and you would dispose of it or put it in the local museum! This would give you an all new worry free clock with a full three year warranty. You wouldn't have to worry about the clock for many years to come!

As I said, I will do a 3% discount on either proposal if you can move forward with purchasing on or before 5/31/16. I had checked with my office and I told them that you were having a meeting on 6/2.

They said that they would hold over the promotion until 6/3/16 for you but would need a signed copy emailed to me by the end of business on the 3rd.

Please let me know if you have any questions.

Kind Regards,
Brian

Brian Straits
The Verdin Company
265 Lake Shore Drive
Merritt Island, FL 32953
Voice/Fax 321-453-8688
800-238-8690

Option 5



email: gainesville@signsbytomorrow.com
210 NW 10th Avenue
Gainesville, FL 32601

ESTIMATE

Est-64878

Phone: (352) 367-4645
Fax: (352) 376-4615

Created Date: 5/2/2016 2:35 PM

Ordered By: Amanda Rodriguez | arodriguez@highsprings.us (386) 292-3921

Pick Up: Signs By Tomorrow-Gainesville, Fla.
110 NW 1st AVENUE
HIGH SPRINGS, FL 32643

Bill To: CITY OF HIGH SPRINGS
110 NW 1st AVENUE
HIGH SPRINGS, FL 32643

Payment Terms: 50% Deposit
Customer Tax ID: 11-09-024736-54c
Salesperson: Kim Heiss
Entered By: Kim Heiss

Order Description: [2] 34.5x34.5 Dibond (Seal for City of High Springs)

*unit price rounded to 4 decimal places

#	Product Description	Quantity	Unit Price*	Amount
1	[2] 34.5x34.5 Dibond (Seal for City of High Springs)	2	\$172.55	\$345.10
1.0.1	Composite - 3mm - Aluminum/Solid Plastic Core - Part Qty: 1 Width: 34.50"Height: 34.50"			
1.0.2	Routed Custom Shape - Part Qty: 1 Width: 34.50"Height: 34.50"			
1.1	Media - Orajet 3169 RA - Cal. 4mil - Part Qty: 1 Width: 34.50"Height: 34.50" Text: [Seal for City of High Springs] Lamination - Lamination Type: Cast Luster 3M 8519			
2	setup	1	\$25.00	\$25.00
2.1	Order Set-Up - Part Qty: 1			

Thank you for allowing us to provide you with an Estimate. This estimate covers only the services outlined above. If the scope of the work changes from the original estimate, approved revisions and additions will be charged accordingly. Your sign or graphic is a customized piece work. If you require changes to your design after it has been designed and approved, charges for additional design time as well as any restocking charges incurred will apply.

Sub Total:	\$370.10
Sales Tax:	\$0.00
Total:	\$370.10
Amount Paid:	\$0.00
Amount Due:	\$370.10

Signature: _____ Date: _____

110 NW First Avenue
High Springs, Florida 32643



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Facsimile: (386) 454-2126
Web: www.highsprings.us

Community Redevelopment Agency

Extension Plan Proposed Amendments and Additions

(June 2, 2016)

Implementation of Redevelopment Plan

Duration of the Redevelopment Plan

The redevelopment initiatives and work described in this Redevelopment Plan funded through tax increment revenues must occur within 30 years after the fiscal year in which this plan, which supersedes and replaces previous plans, is approved or adopted, which is the time certain for completing all redevelopment financed by increment revenues.

Every five years, the High Springs CRA will review the goals, accomplishments, and needs of the CRA District. After review of the plan's successes, future goals, anticipated challenges, and outstanding projects; the High Springs CRA may consider dissolving the High Springs CRA and/ or modifying the Redevelopment Plan prior to the 30 year time limit. The High Springs CRA will consider the opinions and recommendations of the City of High Springs Commission and the Alachua County Board of Commissioners when considering dissolution and/or modification.

Financial Considerations and Estimated Alachua County and City of High Springs 30 year Millage Rates and Revenue Ranges

While tax increment financing is the single source of CRA revenue enabled through state legislation, it is anticipated that a variety of funding sources will be strategically assembled to meet the many of the redevelopment objectives and initiatives identified in this Plan. When used in conjunction with these other means of funding or financing, tax increment, in effect, is capable of leveraging dollars which might not otherwise be available.

While it is impossible to accurately predict the actual millage rates and revenue over the next 30 years from October 2016 through October 2046, estimated rates and revenues based on the previous ten years

have been used to compile a list of proposed projects based on estimated total revenues. These estimates are to be used for planning purposes only and are not intended for complete accuracy. Although property values have not returned to prerecession values, for estimation purposes, projections are based on increased taxable values of 1% annually. Projects will be determined based on actual revenues.

Alachua County Estimated Millage Rate: 7.5 – 10

City of High Springs Estimated Millage Rate: 5.8 – 8.5

Estimated Alachua County Tax Increment Financing Revenue: 3.45 million – 4.6 million

Estimated City of High Springs Tax Increment Financing Revenue: 2.61 million – 3.83 million

Alternative Contribution Rates may be considered and set in order to make the TIF contributions from both the City of High Springs and Alachua County equivalent. Any change in TIF contribution will be determined by an inter-local agreement between the High Springs CRA, the City of High Springs, and Alachua County.

Financial Best Practices, Internal Controls, and Transparency

Like all public institutions, it is imperative that the High Springs CRA operates utilizing best financial practices. The CRA will also be transparent in all financial matters including annual budgets, budget amendments, appropriations, audits, and annual reports. The High Springs CRA has implemented and will continue to implement best financial practices. These practices include: the City of High Springs will transfer its annual TIF contribution between December 15 and January 15; all CRA funds are held in the CRA Trust Fund; the annual report will be properly advertised and available to the public on or before March 31; the annual report will be delivered to the Alachua County Board of Commissioners on or before March 31; all financial audits will be delivered to the Alachua County Board of Commissioners within 45 days of receiving; all current year unspent funds will be appropriated on or before September 30; annual budgets will be sent to Alachua County within 30 days of implementation; and all current audits and budgets will be available to the public on the CRA webpage. A detailed statement of the projected costs of redevelopment, including the amount to be expended on publicly funded capital projects in the High Springs CRA District and any indebtedness of the High Springs CRA proposed to be incurred for such redevelopment if such indebtedness is to be paid with increment revenues will be provide to Alachua County Board of Commissioners annually on or before September 30.

Redevelopment Plan Modification

This Redevelopment Plan may be modified in a manner consistent with Florida Statues 163.361. If the High Springs Community Redevelopment Agency deems that the High Springs Redevelopment Plan be amended, The High Springs CRA will provide the reason for the modification to the City of High

Springs Commission and the Alachua County Board of Commissioners. The High Springs CRA will consider the opinions and recommendations of the City of High Springs Commission and the Alachua County Board of Commissioners when considering any modification. Upon review of the opinions and recommendations, the High Springs CRA shall make a recommendation to the City of High Springs Commission.

RE: Agenda for next weeks CRA meeting

Courtney Johnson <Courtney@foldsandwalker.com>

Wed 5/25/2016 9:58 AM

Inbox

To: Amanda Rodriguez <arodriguez@highsprings.us>;

Amanda,

Great job yesterday. It was a strong presentation.

I wrote down the following:

Move to allow County Manager and County Attorney to work with City on the following points:

1. Payment plan/refunding of unfunded years;
2. Term of years for new plan;
3. Sunset provision;
4. Base year;
5. Millage rate contribution;
6. Written report addressing audit concerns

The Commission also asked for financial data for each possible base year.

Do you want me to do research on the possibility of litigation? Give me a call today if you get a chance.

Thanks,
Courtney

Courtney Johnson, Esq.
Folds & Walker, LLC
352-372-1282
www.foldsandwalker.com

-----Original Message-----

From: Amanda Rodriguez [<mailto:arodriguez@highsprings.us>]
Sent: Wednesday, May 25, 2016 8:31 AM
To: Courtney Johnson
Subject: Agenda for next weeks CRA meeting

Good morning!

I believe we need to put the county's requests and negotiations on the agenda for next week. Can you send me the county motion along with any legal info today? I have to have the agenda submitted tomorrow because of Labor Day.

I will work on a summary of the meeting and send for your review.

Thanks!

Amanda Rodriguez
Executive Director
City of High Springs CRA

-- -- -- Florida has a very broad public records law. Most written communication, including e-mail addresses, to or from the City regarding City business are public records available to the public and Media upon request. Your e-mail communication may be subject to public disclosure. -- -- --

Sent from my iPhone

-- -- -- Florida has a very broad public records law. Most written communication, including e-mail addresses, to or from the City regarding City business are public records available to the public and Media upon request. Your e-mail communication may be subject to public disclosure. -- -- --

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Community Redevelopment Agency

CRA Extension Financial Clarifications

Financial Issues

Summary: As part of the CRA Extension, the High Springs CRA provided all financial audits for Alachua County review. At the time, the High Springs CRA had not located the financial audits for 1988-1989, 1989-1990, and 1990-1991. Since the time of the initial request, the CRA has located the missing audits and will provide the audits to the county for review. The City of High Springs TIF contributions for the missing years were \$9,970, \$12,691, and \$13,296. The TIF was deposited into the CRA Trust Fund at the appropriate time.

Upon review, it was discovered that the audits from Fiscal Years 2002-2003, 2003-2004, 2004-2005, and 2005-2006 did not include the TIF contributions from the City of High Springs. After a very thorough review of all CRA and City Commission minutes and financial documentation, it does appear that the TIF was not deposited into the CRA Trust Fund. The amount of City of High Springs TIF for the missing years was \$43,051, \$49,743, \$44,422.44, and \$62,607.58. The total amount was \$199,824.02.

Upon review of the minutes, the lack of contribution appears to be an oversight which may have occurred because of the lack of understanding regarding CRAs and TIF funding on the part of the city manager. The City of High Springs also changed auditing firms in fiscal year 2002-03. The change may have contributed to why the error was not caught immediately.

Kessler[®]

Michael G. Kessler
President / CEO

October 5, 2012

VIA FEDEX & EMAIL (iparham@highsprings.us)

Ms. Jenny L. Parham, City Clerk
City of High Springs
110 NW 1st Avenue
High Springs, FL 32643

Re: Forensic Audit of City of High Springs Community Redevelopment Agency

Dear Ms. Parham:

Enclosed please find the results of our forensic audit on the City of High Springs Community Redevelopment Agency.

If you have any questions regarding the information provided, please do not hesitate to contact us.

Sincerely,



Michael G. Kessler
President & CEO

MGK/mg
Enclosure

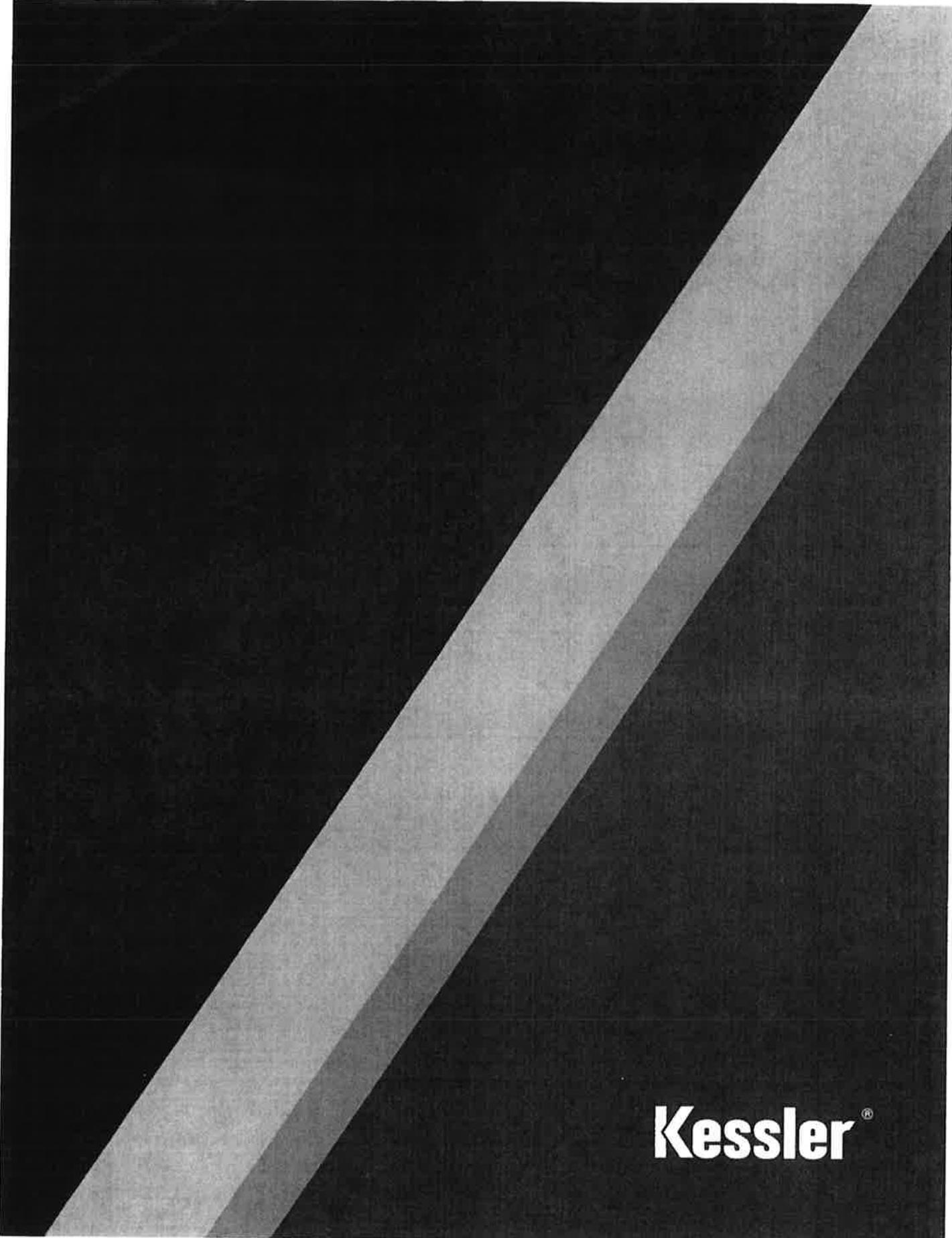
Kessler International

World Headquarters
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New York, NY 10111-2099

Tel: 212-286-9100
Toll Free: 800-932-2222
Fax: 212-730-2433

mikessler@investigation.com
www.investigation.com

Offices Worldwide

The image features a large, abstract graphic composed of several overlapping, diagonal bands of varying shades of gray and black, creating a sense of depth and movement. The bands are set against a solid black background.

Kessler[®]

Kessler[®]

**RE: Forensic Audit of City of High Springs Community
Redevelopment Agency**

Prepared for:

Ms. Jenny Parham, City Clerk
City of High Springs
110 NW 1st Avenue
High Springs, FL 32643

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Executive Summary

Kessler's exhaustive investigation commenced with a comprehensive analysis of all the documents provided by the CRA. While these provided documents were absolutely vital to the investigation, it must be noted that not all necessary documentation was in fact provided—even after numerous requests—and therefore Kessler's subsequent analysis is reflective of this fact.

Kessler's initial financial analysis commenced with a thorough review of the CRA's budgeted revenue as compared to its actual revenue. Through Kessler's extensive study of the finances occurring during the fiscal years of 2008 through 2012, Kessler identified that the CRA's actual revenue was substantially less than its budgeted revenue due to the appropriation of previous years' funds in the budgeted revenue. This "carrying over" of prior year's funds resulted in a total of \$140,242.00 being reflected in revenue by fiscal year 2011. Kessler also examined the budget reports for these corresponding years and found that the figures reported for the Ad Valorem Taxes and Tax Increment Financing appear correct.

Kessler then proceeded to examine the CRA's actual expenditures versus its budgeted expenditures. Within this section, Kessler's analysis revealed that the CRA was over budget for fiscal year 2010—essentially spending more than it budgeted. Kessler identified the cause of this issue as a bad debt write-off in the form of a large duplicate payment made to a vendor which was not fully repaid. This revelation caused Kessler to probe deeper into the finances concerning the over-payment, and unearthed information from a city employee explaining how the City was culpable for this double payment, as well as the resulting debt owed to the CRA. Kessler noted that this balance was never paid back to the CRA, and further investigation into Florida Bankruptcy Records revealed that no bankruptcy claim was made by the vendor to justify this lack of payment.

Kessler then analyzed the transfers occurring between the City and CRA. The nature of these interfund transfers are explained by the fact that the City and CRA shared one bank account up until a motion was made by the CRA on July 24, 2012 for the creation of its own account, as it is a separate and distinct legal entity as defined by the Attorney General. The specifics of this shared account were closely analyzed by Kessler, and revealed a questionable entry for fiscal year 2008. This entry is a negative "beginning balance" indicating the City owed the CRA funds which the CRA

over-spent, yet as the financial information regarding this entry is applicable before the scope of this audit, Kessler was unable to verify its cause.

Kessler also analyzed the specific CRA rehabilitation project entitled "The Restoration of the Historic High Springs Elementary School". Kessler's analysis of this project involved a comprehensive review of all applicable agenda minutes, contracts, bids, and invoices to ascertain that CRA funds were being appropriately expended. During this particularly extensive analysis, Kessler identified the presence of two phases (Phase I-Exterior; Phase II-Interior) within the restoration, and subsequently structured its analysis accordingly. Findings related to Phase I focused on verifying that the project was in accordance with the guidelines of the CRA Plan, which Kessler was able to verify with the exception of funds being spent on utility bills for the Old School. Additional analysis of Phase I sought to verify that financial documents for the demolition and exterior work done were both legitimate and within the best financial interest of the CRA. In regards to this, Kessler was not able to verify if the allocation of CRA funds was in fact representative of the bids from vendors, due to a lack of bid documents and construction contracts not provided for Phase I, despite numerous requests.

Furthermore, analysis disclosed issues pertaining to the bidding process for Phase II, the interior construction, of the Old School. Kessler reviewed the bid documents and the contract and determined in fact that the contract was awarded to the lowest bidder.

Correspondences with a city employee brought to light a surtax that raised funds allocated towards the Old School restoration. Due to a lack of quality record keeping, un-provided documentation, and payments to the vendor made outside the scope of this investigation, Kessler is unable to verify the true financials specifications regarding CRA funds allocated for Phase II.

Kessler also focused on the total amount of redevelopment expenditures made by the CRA, as well as the legitimacy of said expenditures in relation to Florida Statutes concerning redevelopment and the CRA Plan. The general expenditures were labeled as such due to having no particular rehabilitative project associated with them—essentially individual expenses which Kessler broke down as: Utility Bills, Maintenance, Promotional Items, Christmas Decorations, and Other Questionable Expenditures. Kessler's analysis of the project-related expenditures was structured to investigate the following questionable projects: Decorative Street Lights, James Paul Park, Gazebo at Pocket Park, and the Farmer's Market Pavilion. As these rehabilitative efforts appear to have a

more easily identifiable “project-scope”, Kessler reviewed the funds allocated in regards to these projects, as well as their relation to redevelopment as defined in the Florida Statutes and CRA Plan. Kessler concluded that these project expenditures were often in violation of both the Florida Statutes and CRA Plan by resembling maintenance more than long-term rehabilitation—specifically in the case of James Paul Park. Additionally, Kessler’s analysis of CRA Board Agenda minutes in regards to both general and project expenditures reveal CRA funds being given as grants to other community entities (Main Street Program/Community Development Corporation) for advertising, holiday decorations, and TV commercials—expenditures clearly not going towards “redevelopment”. In Kessler’s review of the expenditures it was also noted that all invoices provided were addressed to the City, not the CRA.

As the analysis of both general and project expenditures introduced the entity known as the Main Street Program, Kessler strove to unearth the connection between Main Street and the CRA. Kessler’s initial findings revealed that the Main Street Program was functioning as an umbrella corporation under the High Springs Community Development Corporation, an independent not-for-profit corporation. This revelation sparked a thorough analysis of the CRA Board Agenda minutes, as well as the tax records of the CDC in order to verify grants were used properly. Analysis of the IRS 990 tax records of the CDC reveal significant contributions from the CRA to Main Street/CDC being used for salaries and “other expenses” such as: advertising, travel, food, and office supplies. Kessler noted the discrepancy in the CDC/Main Street’s use of funding, as well as three conflicts of interest revolving around its personnel. Revelations such as these have led Kessler to conclude that CRA funds granted to the CDC/Main Street were improperly handled, poorly documented, and fiscally irresponsible. As continually stated, despite numerous requests, Kessler was unable to receive documents detailing the CDC/ Main Street’s intended use of CRA funds.

Kessler’s findings regarding the Main Street Program necessitated a closer look at other entities and/or individuals receiving grant money from the CRA, which included: the High Springs New Century Woman’s Club, High Springs Community Theatre and Hugh A. Buie, Sr. Kessler determined that a lack of record keeping exists as to the usage of CRA funds being granted.

Kessler also focused on the contractual services between the City and CRA. These services account for administrative and maintenance services paid to the City from the CRA, yet Kessler was not able to verify the basis of the allocation of the contractual funds, as such documents were not provided—despite numerous requests. Due to a lack of documentation delineating the specific

purpose and nature of these services, Kessler is unable to verify the funds being expended on such services and considered them improper disbursements by the CRA.

Finally, Kessler analyzed the CRA's necessary reporting requirements, which included: Annual Financial Reports, Special District Reports, and a Report of Activities. Kessler's extensive research was able to verify proper reporting of the Annual Financial reports, as well as the specific criteria being satisfied in order to file as a "Dependent District" within the Special District Report. The only discrepancy noted by Kessler was the lack of a newspaper publishing for the Report of Activities, as necessitated by Florida Statutes.

Background & Scope

Kessler International ("Kessler") was retained by the City of High Springs, Florida ("City") to perform a forensic audit of the High Springs Community Redevelopment Agency ("CRA") for fiscal years 2008 through part of 2012.

High Springs is a relatively small, close-knit community with a population of approximately 5,350. Kessler's audit covered myriad facets of the CRA as well as the rehabilitative efforts conducted by the CRA—with a major aspect of the audit focusing on the analysis of content and guidelines within the Community Redevelopment Act of 1969 in relation to their application within CRA activity during fiscal years 2008 through 2012. Founded as Chapter 163, Part III, of Florida Statutes, "The Community Redevelopment Act of 1969" was established under the premise of creating an agency responsible for redeveloping and restoring areas of blight, neglect, and social disrepair. The act outlines matters of agency funding, establishment, and the required establishment of a Redevelopment Trust Fund to be used solely for redevelopment activities. The Community Redevelopment Act of 1969 additionally delineated the creation of a CRA Plan that establishes limits on expenditures as approved by both the CRA governing body and tax authorities, with agency funding being achieved through a combination of tax increment revenues via each taxing authority.

The CRA was established in 1986 in an effort to promote the revitalization of destitute areas, as in accordance with Chapter 163, Part III, of Florida Statutes. Specifically, the CRA has jurisdiction over a central, downtown area known as "The Community Redevelopment District."

The High Springs, Florida Redevelopment Plan ("CRA Plan") was prepared by the University of Florida in 1986 for the City of High Springs (**Exhibit 1**). Within this plan are four foundational objectives detailing the major initiatives of the CRA Plan, quoted as follows:

- 1. To show that the redevelopment area has problem and deficiencies as defined in Florida Statute 163.340.*
- 2. To show that the study area is in need of rehabilitation, conservation, and redevelopment and to present strategies to effectively maintain and improve the public health, safety, and welfare of High Spring's residents.*

3. *To present a short-range development plan for the proposed study area, which is designed to be consistent with the State Comprehensive Plan of 1986.*
4. *To propose that the redevelopment agency of High Springs be composed of the members of the City Commission.*

In regards to the guidelines elucidated in Objective 2 stated above, the CRA proposed a "Rehabilitation Policy" (page 25-6) which is described as follows:

"This redevelopment plan proposes that buildings within the study area which are deficient but which can be rehabilitated should be treated accordingly. A building should be adapted to serve a different function if this is appropriate based on location, zoning regulations, and demand."

The specified rehabilitative efforts targeted by the CRA for rehabilitation, as stated in the CRA Plan, include the following:

1. repairs and repaving of sidewalks;
2. the installation of a new sewer system to improve safety and sanitation practices;
3. repairs and repaving of streets;
4. the clarification and removal of lot lines to facilitate property demarcation;
5. the redevelopment and creation of new housing for low or moderate income families;
6. restoration of blighted areas for beautification and community development

Clarification of the term "blighted area" can be found in Section 163.340(8), Florida Statutes, which classifies it as "*an area in which there are a substantial number of deteriorated, or deteriorating structures, in which conditions, as indicated by government-maintained statistics or other studies, are leading to economic distress or endanger life or property*"—with fourteen further addendums comprising the entire criterion (**Exhibit 2**).

Under Section 163.340(9), Florida Statutes, "Community Redevelopment" is extensively defined under the following terms:

"Community redevelopment' or 'redevelopment' means undertakings, activities, or projects of a county, municipality, or community redevelopment agency in a community redevelopment area for the elimination and prevention of the development or spread of slums and blight, or for the reduction or prevention of crime, or for the provision of affordable housing, whether for rent or for sale, to residents of low or moderate income, including the elderly, and may include slum clearance and

redevelopment in a community redevelopment area or rehabilitation and revitalization of coastal resort and tourist areas that are deteriorating and economically distressed, or rehabilitation or conservation in a community redevelopment area, or any combination or part thereof, in accordance with a community redevelopment plan and may include the preparation of such a plan"

As per the guidelines defined above, "Community Redevelopment", and by extension the actions of the CRA, are contingent upon adherence to the six maxims comprising the term "Community Redevelopment", as well those outlined in the CRA section for "Rehabilitation Policy".

In order to effectively analyze and assess the requests of the CRA, Kessler delved extensively into the budgets, contracts, correspondence, discussions, and pertinent legislature regarding the topic of rehabilitation within the City. A comprehensive study of all related and provided documentation was conducted to ensure thoroughly conclusive results. Specifically, the focus of this audit was to review the agreements of the CRA for fiscal years 2008 through 2012, and to analyze the financial records of the CRA, which included a review of the revenue and expenditures of the CRA and monetary transfers between the City and the CRA. In addition, the audit included a concentrated focus on the finances and discussions involving a specific CRA rehabilitation project entitled, "The Renovation of the Historic High Springs Elementary School".

Documents Relied Upon and Reviewed

The following documents have been reviewed and relied upon during the forensic audit of the CRA for fiscal year 2008 through part of fiscal year 2012:

- General Ledger Chart of Accounts List (FY 2008 - 2012)
- General Ledger CRA Trial Balance (FY 2008 - 2012)
- General Ledger Detailed Trial Balance: 001 General Fund (FY 2008 - 2012)
- General Ledger Detailed Trial Balance: 108 Community Redevelopment Agency (FY 2008 - 2012)
- Accounts Payable Report - Transactions by Account and Department: Fund 108 (FY 2008 - 2012)
- City of High Springs, Florida: Financial Statements (FY 2008 – 2011)
- General Ledger CRA Monthly Report (FY 2008 – 2012)
- General Ledger Journal Entry Proof List and documentation provided as support for journal entries of the CRA (FY 2008 – 2012)
- City of High Springs, Florida Water and Sewer Revenue Bonds Series 2009
- High Springs, Florida Redevelopment Plan
- High Springs Community Redevelopment Agency Agenda Minutes (January 16, 2007 – August 8, 2012)
- City of High Springs Full Cost Allocation Plan (August 2012)
- Community Redevelopment Agency “Budget Reports” (FY 2007 - 2011)
- High Springs Annual Financial Report (FY 2008 - 2011)
- Contract By and Between City of High Springs & Community Redevelopment Agency (FY 2010, 2011, 2012)
- Documentation provided as support for the renovation of the Historic High Springs Elementary School
- Documentation provided as support of Banc of America Public Capital Corp. lease
- Documentation provided as support for income received by the CRA (FY 2008 – 2012)
- Financing District Liability Calculations – City of High Springs (2007 – 2011)
- Documentation provided as support for expenditures of the CRA (FY 2008 – 2012)

- Documentation provided as support for transfers of funds (FY 2008 – 2012)
- Documentation provided as support of the contributions made to High Springs Main Street Program
- Documentation provided as support for the overpayment to Contract Connection, Inc.
- Documentation provided as support for Special District reporting fees (FY 2008 – 2012)
- Copies of City of High Springs Cancelled Checks: 037784; 032916; 035368; 035097; 035369; 035775; 035358; 035774; 030482; 028534
- Documentation provided as support of the Local Government Infrastructure tax – Wild Spaces, Public Places
- Bid Tabulation: City of High Springs, SW Railroad Avenue Repaving & Parking Improvements, Jones Edmunds Project No. 08100-005-01: Bid Date 16 October 2010
- Documentation provided as support of bids for the renovation of the Historic High Springs Elementary School

Kessler requested documentation from the City on multiple occasions, with the following documents never provided:

- Supporting documentation mentioned in the Board Meeting Minutes such as applications, proposals, estimates, etc.
- Board Meeting Minutes for July 23, 2008, August 6, 2008, June 12, 2012
- Newspaper ads regarding Notice of availability of Report
- Bid documents regarding Phase I of the renovation of the Old School
- Bid documents regarding SW Railroad Avenue Repaving & Parking project

Financial Analysis

Kessler performed an analysis of the financial records provided for the CRA. Kessler analyzed the budgeted and actual revenue of the CRA and noted that the CRA was substantially under budget for fiscal years 2008 through 2012. It was determined that budgeted funds were being carried over each year to be used as revenue in the following year. This does not conform to the stipulations of the Florida Statutes. Additionally, Kessler analyzed the budgeted and actual expenditures of the CRA and noted that the CRA was over budget in fiscal year 2010 due to an overpayment to a vendor.

Kessler analyzed the transfer of funds between the City and the CRA and noted a discrepancy in the beginning balance. The Cash Due To/Due From General Fund of the CRA was found to have a negative beginning balance which Kessler was unable to verify due to the limited scope of the audit.

It was further determined that the CRA does not maintain a bank account separate from the City. According to the Attorney General, the CRA is a separate legal entity from the City. As such, they should maintain separate bank accounts.

In the audited financial statements of the City, the CRA is identified as a blended component unit of the City, and presented as a non-major governmental fund type. The CRA's financials are included within the City financials, with the exception of the "Combining Balance Sheet" and "Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for Nonmajor Governmental Funds"—which identifies the CRA as the "Downtown Development" fund. In addition, it should be noted that the CRA's fiscal year ends September 30.

Budgeted Revenue vs. Actual Revenue

The budgeted and actual revenue for the CRA was analyzed through the duration of fiscal year 2008 through June 30 of fiscal year 2012. It was noted that the CRA's actual revenue was substantially less than the budgeted revenue for fiscal years 2008 through 2012, as seen below. Kessler's spreadsheet delineating the actual versus budgeted revenue can be seen on the next page.

Revenue	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 (Partial)
Budget	\$270,099.00	\$ 486,140.00	\$326,240.00	\$ 430,954.00	\$ 436,445.00
Actual	204,760.06	203,375.70	244,773.56	290,711.00	201,949.33
Under Budget	\$ 65,338.94	\$ 282,764.30	\$ 81,466.44	\$ 140,243.00	\$ 234,495.67

The primary reason for the difference in budgeted and actual revenue is the appropriation of previous years' funds in the budgeted revenue, which totaled the following for each fiscal year:

Appropriation of Prior Year Funds	
FY	Amount
2008	\$ 65,314.00
2009	97,052.00
2010	116,968.00
2011	140,242.00

In response to our inquiry on this matter, Kessler received a response from a City employee indicating that the appropriation of prior year funds is "*available for use in the coming year but would not be actual revenue*" and that the amounts "*are not entered in the actual financial statements as they are just the flow of the fund balances.*" However, it was noted that these funds are budgeted as revenue during each fiscal year. By fiscal year 2011, the accumulation of prior years' funds being carried forward total \$140,242.00.

Section 163.387(7), Florida Statutes, states that any funds left in the CRA trust fund on the last day of the fiscal year after the payment of expenses shall be:

- Returned to taxing authorities;
- Used to reduce debt;
- Deposited into an escrow account for the purpose of reducing debt later; or
- Appropriated to a specific redevelopment project pursuant to the Plan that will be completed within 3 years (**Exhibit 3**).

The CRA did not follow any of the required mandates as indicated in the Florida Statutes.

City of High Springs
Community Redevelopment
Agency (CRA)

Budget vs. Actual Revenue
Fiscal Years 2008 - 2012

Source:
General Ledger
Detailed Trial Balance

FYE: 9/30/2008

Date	Revenue Description	Budget	Actual	Over Budget (Under Budget)
	Ad Valorem Taxes COHS	\$ 91,735.00		
3/31/2008	Transfer CRA funds from COHS		\$ 91,726.00	
5/29/2008	Ad Valorem COHS		59,276.55	
5/31/2008	Reclassify Payments		(59,276.55)	
	Ad Valorem Tax - CRA	112,225.00		
12/31/2007	Post Dec 07 Jes		112,225.00	
	Interest	825.00		
	Allocated Interest		809.06	
	Aprop Of Prior Year Funds	65,314.00		
	Total FYE Revenue	270,099.00	204,760.06	\$ (65,338.94)

FYE: 9/30/2009

Date	Revenue Description	Budget	Actual	Over Budget (Under Budget)
	Ad Valorem Taxes COHS	85,761.00	-	
12/22/2008	Ad Valorem COHS TIF		112,037.00	
12/31/2008	Transfer of CRA TIF from COHS		91,001.00	
12/31/2008	Reclass CRA Income		(112,037.00)	
12/31/2008	Correct transfer amount CRA TIF		10.00	
	Ad Valorem Tax - CRA	103,000.00		
12/31/2008	Reclass CRA Income		112,037.00	
	Genl Govt Grant - CRA	200,000.00		
	Interest	327.00		
	Allocated Interest		327.70	
	Aprop Of Prior Year Funds	97,052.00		
	Total FYE Revenue	486,140.00	203,375.70	(282,764.30)

FYE: 9/30/2010

Date	Revenue Description	Budget	Actual	Over Budget (Under Budget)
	Ad Valorem Taxes COHS	90,640.00		
12/31/2009	Transfer CRA TIF from COHS		90,640.00	
	Ad Valorem Tax - CRA	118,635.00		
	CRA-AD Valorem - County		118,635.00	
9/30/2010	Accrue Grant Income for Pkg Proj		35,501.80	

City of High Springs
Community Redevelopment
Agency (CRA)

Budget vs. Actual Revenue
Fiscal Years 2008 - 2012

Source:
General Ledger
Detailed Trial Balance

Interest	(3.00)		
Allocated Interest		350.80	
B of A Check # 32705		(354.02)	
Adj. to Interest		(0.02)	
Aprop. Of Prior Year Funds	<u>116,968.00</u>		
Total FYE Revenue	<u>326,240.00</u>	<u>244,773.56</u>	<u>(81,466.44)</u>

FYE: 9/30/2011

Date	Revenue Description	Budget	Actual	Over Budget (Under Budget)
12/27/2010	Ad Valorem Taxes COHS	78,057.00		
	CRA TIF		78,057.00	
	Ad Valorem Taxes - CRA	106,314.00		
	Cash Receipts Batch 827-12-2010		106,314.00	
	General Govt. Grant	105,975.00		
	Rev JE 179 re Accrue Grant Income		(35,501.80)	
	Record Tfr from Grant Funds		18,999.09	
	Record Tfr from Grant Fds-RBEG		32,590.86	
	Record RBEG Activity		4,982.49	
	Record RBEG Activity		73,292.98	
	Accrue Grant Income for Pkg Proj		11,611.17	
	Interest	366.00		
	Allocated Interest		365.21	
	Aprop. Of Prior Year Funds	<u>140,242.00</u>		
	Total FYE Revenue	<u>430,954.00</u>	<u>290,711.00</u>	<u>(140,243.00)</u>

FYE: 9/30/2012

Date	Revenue Description	Budget	Actual	Over Budget (Under Budget)
12/31/2011	Ad Valorem Taxes COHS	81,689.00		
	Record Tfr of CRA Funds		81,674.00	
1/11/2012	Record Tfr of CRA Funds from COHS		81,674.00	
1/11/2012	Correct JE 24 CRA TIF		(81,674.00)	
	Ad Valorem Tax - CRA	116,699.00		
12/31/2011	Reclassify Ad Valorem - CRA		114,152.00	
	General Govt Grant	118,492.00		
10/31/2011	Record RBEG Activity		11,611.17	
10/1/2011	Reverse JE 163 - Accr Grant Income - Pkg Lot		(11,611.17)	
6/30/2012	Interest	275.00		
	Allocated Interest		123.33	

City of High Springs
Community Redevelopment
Agency (CRA)

Budget vs. Actual Revenue
Fiscal Years 2008 - 2012

Source:
General Ledger
Detailed Trial Balance

Contributions - Non-Govt CRA		6,000.00		
Aprop Of Prior Year Funds	33,490.00			
Loan Proceeds	<u>85,800.00</u>			
Total FYE Revenue	<u>436,445.00</u>	201,949.33	(234,495.67)	
Total Revenue 9/1/07 - 6/30/12	<u>\$ 1,949,878.00</u>	<u>\$ 1,145,569.65</u>	<u>\$ (804,308.35)</u>	-41%

Budget Reports

CRA budget reports were provided for fiscal year 2008 through 2011 (**Exhibit 4**). The budget reports provided show budgeted and actual revenue of the CRA for fiscal year 2008 through 2011 as follows:

Operating Revenues	Adopted and Actual Budgeted Revenue on Budget Reports							
	Adopted 07/08	YTD 7/15/08	Adopted 08/09	YTD 7/15/09	Adopted 09/10	YTD 6/30/10	Adopted 10/11	YTD 6/30/11
Ad Valorem Taxes COHS	\$ 93,460.00	\$ 91,726.00	\$ 85,288.00	\$ 91,011.00	\$ 89,922.00	\$ 90,640.00	\$ 77,856.00	\$ 78,057.00
Ad Valorem Taxes CRA	98,000.00	112,225.00	103,000.00	112,037.00	117,695.00	118,635.00	101,112.00	106,314.00
General Gov't Grant CRA	100,000.00	-	200,000.00	-	250,000.00	-	250,000.00	(35,501.80)
Interest Earned	800.00	674.60	800.00	246.95	400.00	(84.53)	200.00	283.15
Proceeds from Loan	-	-	-	-	-	-	-	-
Approp. Of Prior Year Funds	142,000.00	-	156,000.00	-	100,000.00	-	157,500.00	-
Total Operating Revenues	\$434,260.00	\$204,625.60	\$545,088.00	\$203,294.95	\$ 558,017.00	\$209,190.47	\$586,668.00	\$149,152.35

The actual revenue from Ad Valorem Taxes stated on the CRA budget reports for fiscal year 2008 through 2011 were compared to the CRA general ledger, for which all figures matched. The figures were then analyzed against the Tax Increment Financing calculation sheets provided (**Exhibit 5**). The actual revenue from Ad Valorem Taxes corresponded to the given calculations.

Budgeted Expenditures vs. Actual Expenditures

Kessler reviewed the budgeted expenditures of the CRA compared to the actual expenditures for fiscal year 2008 through 2012. It was noted that the CRA was under-budget in each fiscal year with the exception of fiscal year 2010, as seen below:

Expenditures	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 (Partial)
Budget	\$ 434,260.00	\$ 369,152.00	\$ 208,527.00	\$ 340,863.00	\$ 436,445.00
Actual	173,022.00	183,460.00	221,500.00	340,860.00	191,546.00
Under Budget	\$261,238.00	\$ 185,692.00	(\$12,973.00)	\$ 3.00	\$ 244,899.00

The CRA fund was found to be over budget for fiscal year 2010 by \$12,973.33. In relation to this overage, Section 166.241, Florida Statutes, states that "*an officer of a municipal government may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget*" (Exhibit 6).

It was observed that the over budgeted amount in fiscal year 2010 was due to a bad debt write-off of \$12,976.00. In response to our inquiry on this matter, a City employee stated that the bad debt write-off was the result of a duplicate payment made to the vendor Contract Connection, Inc.

In addition, Kessler noted that the budgeted expenditures in fiscal year 2010 and 2011, with the exception of the bad debt expense, almost exactly matched the actual expenditures. It appears highly unusual that funds were expended in amounts equal to the budget. It appears that the CRA is falsely showing available funds as unavailable and structuring it to make it appear that the CRA is always under budget.

Kessler's spreadsheet delineating the actual versus budgeted amounts for the CRA General Ledger Expense accounts follows on the next page.

Budget vs. Actual Expenditures
Fiscal Years 2008 - 2012

Account Code	General Ledger Expense Account's	10/1/07 - 9/30/08		10/1/08 - 9/30/09		10/01/09 - 9/30/10		10/1/10 - 9/30/11		10/1/11 - 6/30/12	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
310	Professional Services - CRA	-	-	-	-	-	-	-	-	-	252.00
340	Contractual Services - CRA	12,000.00	-	6,000.00	-	70,000.00	-	18,377.00	18,376.85	12,000.00	2,000.00
341	Contractual Services - COHS	75,000.00	75,000.00	70,000.00	70,000.00	70,000.00	95,000.00	95,000.00	95,000.00	95,000.00	-
430	Utilities - CRA	-	-	-	-	-	-	-	-	-	-
450	Prod & Gen Lab Ins - CRA	1,600.00	657.05	750.00	367.79	3,155.00	3,154.33	2,972.00	2,971.29	3,400.00	3,311.81
460	Repairs & Maintenance - CRA	50,225.00	12,276.00	20,000.00	12,277.21	8,669.00	8,668.86	6,435.00	6,434.59	15,000.00	4,144.31
467	Repairs & Maint Bldg - CRA	-	-	-	-	-	-	-	-	-	-
480	Promotional Activities - CRA	5,290.00	5,287.00	3,000.00	1,440.90	712.00	711.75	1,068.00	1,068.00	5,000.00	337.98
540	Dues, Subs, Memberships - CRA	955.00	770.00	1,000.00	570.00	570.00	570.00	570.00	570.00	600.00	570.00
550	Building Remodel & Repair (Building Demolition from FYE 09)	-	-	27,306.00	26,000.00	18,469.00	18,469.00	-	-	-	-
630	Improvements - Other than Bldgs - CRA	32,000.00	4,000.00	-	-	-	-	13,790.00	13,789.78	20,038.00	10,531.00
632	School Renovation	-	-	-	-	-	-	-	-	-	-
633	Downtown Street Scapes Proj	-	-	171,064.42	2,822.70	35,574.00	35,573.50	135,519.00	135,518.21	118,492.00	153.68
641	Machinery & Equipment - CRA	-	-	-	-	1,345.00	1,345.00	-	-	-	-
710	Debt Services - Principal - CRA	34,088.00	34,087.84	35,485.00	35,485.43	36,941.00	36,940.33	38,455.00	38,454.88	-	-
720	Debt Services - Interest - CRA	5,944.00	5,943.68	4,547.00	4,546.09	3,092.00	3,091.19	1,577.00	1,576.64	3,000.00	-
730	Debt Service - CRA	-	-	-	-	-	-	-	-	-	-
780	Bad Debt - CRA	-	-	-	-	-	-	-	-	-	-
820	Grants to Others - CRA	35,000.00	35,000.00	30,000.00	30,000.00	30,000.00	12,976.00	-	-	30,000.00	4,600.00
830	Grants Match - CRA	50,000.00	-	-	-	-	-	27,100.00	27,100.00	-	-
Totals		\$ 434,260.00	\$ 173,021.57	\$ 369,152.42	\$ 183,510.12	\$ 208,527.00	\$ 221,499.96	\$ 340,863.00	\$ 340,860.24	\$ 436,445.00	\$ 191,545.87

Contract Connection, Inc.

Kessler requested documentation in support of payments to this vendor and was provided with cancelled checks, purchase orders, invoices, and work papers from the City (**Exhibit 7**). The documentation provided showed a payment of \$49,976.00 on December 20, 2006 for a quotation from Contract Connection, Inc. for "bike racks, benches, trash cans, tree gates". A city employee stated that after the installation of the products, a second payment was subsequently made on June 6, 2007 on an invoice for \$49,976.00, resulting in a duplicate payment to Contract Connection, Inc. Kessler could not ascertain a reason as to why the CRA is culpable for a financial loss incurred by an oversight of the City, or even how such an egregious mistake could be made involving taxpayer dollars.

Furthermore, it was noted that the quotation and invoice were addressed to David Crawford of the Main Street Program—a separate entity independent of the City, and umbrella corporation to the non-profit, High Springs Community Development Corporation. Kessler could discern no reasonable cause as to why the City ever made payments on quotes and invoices billed specifically to the Main Street Program, an entity whose mission is to "*provide education, support, guidance and vision for the preservation, improvement and economic restructuring of the historical High Springs Downtown District*".

The City indicated that attempts were made to collect the excess payment from the vendor, yet these efforts proved to be delayed due to a lack of funds claimed by Contract Connection, Inc. As shown through the documents provided by the City, only \$37,000.00 of the \$49,976.00 overpayment was collected from the vendor over the course of ten months, resulting in a loss of \$12,976.00 of taxpayer dollars. Kessler is unable to verify receipt of the full \$37,000.00 as the scope of our audit was limited only to transactions after 2007. The amount said to have been received from Contract Connection Inc. for 2008 totals \$12,000.00. Kessler observed \$12,000.00 posted to the general ledger of the CRA in fiscal year 2008.

A personal bankruptcy filing record was found in the name of Irwin M. Krohn III and Gleneda G. Krohn, dated May 29, 2009. Within this filing are the following three entities which they also conducted business as: "Contract Connection" "Krohn Holdings" and "Dr. Playground" (**Exhibit 8**). Not listed within this filing is Todd Krohn, who is explicitly mentioned as "President" of Contract

Connection, Inc. by a city employee. The connection between Todd Krohn, and Irwin and Gleneda Krohn is unclear, but appears questionable.

Kessler has searched extensively, but has yet to yield any bankruptcy filings for "Contract Connection, Inc." As "Contract Connection, Inc." is the company responsible for the outstanding balance, there appears to be no justifiable reason as to why the City desisted in their attempts to fully collect payment. Additionally, Kessler found no mention of the City within the list of claims for the bankruptcy of Krohn et al d/b/a Contract Connection.

Interfund Transfers

Kessler observed that the CRA does not maintain a bank account separate of the bank account for the City funds. Based upon Attorney General Opinion No. 91-49, dated July 11, 1991, "*a Community Redevelopment Agency is a separate, distinct and independent legal entity*" (**Exhibit 9**). Therefore the CRA should maintain a separate bank account. The creation of a separate bank account for CRA funds was only recently proposed by the CRA during a July 24, 2012 CRA Board meeting.

The CRA Cash Due To/From General Fund account was analyzed for fiscal year 2008 through June 30 of fiscal year 2012. The balances in the account for each fiscal year are as follows:

Balances of CRA Cash Due To/From General Fund Account					
Cash Due To/From General Fund	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Beginning Balance	(\$161,771.02)	\$ 81,916.22	\$ 123,270.63	\$ 105,396.04	\$ 90,499.03
Debits	371,563.21	136,336.99	139,856.69	224,059.63	291,451.04
Credits	127,875.97	94,982.58	157,731.28	238,956.64	279,504.32
Ending Balance	\$ 81,916.22	\$ 123,270.63	\$ 105,396.04	\$ 90,499.03	\$102,445.75

Kessler performed a sample analysis of the transactions in the CRA Cash Due To/From General Fund account. The transactions posted in the account corresponded to the CRA general ledger. It was noted, however, that the beginning balance for fiscal year 2008 in the account was a negative value, which appears as though CRA funds were expended by the City. Kessler is unable to verify this due to the limits on the scope of the audit.

The positive ending balances in the account for fiscal year 2008 through 2012 show the carrying over of budgeted funds from the prior year, as described previously.

Analysis of the Renovation of the Historic Elementary School

Kessler observed that the Historic High Springs Elementary School ("Old School") renovation project was conducted in two phases: Phase I – Exterior; Phase II - Interior. Based on our review of the documentation provided as support of CRA expenditures, it was determined that a total of \$135,120.71 was spent by the CRA on expenses relating to both phases of the Old School renovation for fiscal year 2008 through July 31st of fiscal year 2012, as seen below:

Old School Expenditures	
FY	Amount
2008	\$ 452.98
2009	4,930.99
2010	39,584.00
2011	18,376.85
2012	71,775.89
Total	\$ 135,120.71

It was noted that the CRA acquired funds from different CRA accounts, possibly in order to fund expenses related to the Old School. The expenses were located in several CRA accounts including: "Repairs & Maintenance-CRA," "Building Demolition," "Contractual Services-CRA" and "School Renovation", as shown below.

Old School Expenditures - Accounts	
General Ledger Account	Amount
Repairs & Maintenance - CRA	\$ 498.97
Building Demolition	44,469.00
Contractual Services - CRA	18,376.85
School Renovation	71,775.89
Total	\$ 135,120.71

Kessler's spreadsheet showing the expenditures of the CRA relating to the Old School can be seen on the next page.

Historic High Springs Elementary School Expenditures
Fiscal Years 2008 - 2012

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
11/13/2007	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	28231	\$ 44.26	235 NW 2nd St - old school redevelopment	
12/11/2007	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	28445	44.26	235 NW 2nd St - old school redevelopment	
01/04/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	28564	44.26	235 NW 2nd St - old school redevelopment	
02/21/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	28827	44.26	235 NW 2nd St - old school redevelopment	
03/31/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	29234	45.99	235 NW 2nd St - old school redevelopment	
04/30/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	29353	45.99	235 NW 2nd St - old school redevelopment	
05/31/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	29563	45.99	235 NW 2nd St - old school redevelopment	
06/30/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	29797	45.99	235 NW 2nd St - old school redevelopment	
07/31/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	30028	45.99	235 NW 2nd St - old school redevelopment	
08/31/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	30292	45.99	235 NW 2nd St - old school redevelopment	
Subtotal: FY 2008					\$ 452.98		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
09/30/2008	Repairs & Maintenance - CRA	City of High Springs Utilite	water & sewer service	30388	45.99	235 NW 2nd St - old school redevelopment	
06/26/2009	Building Demolition	Browning Environmental Se	Abatement Air Monitoring-Old Elem School and C	32109	2,000.00	COHS utility bill	bid package for contractor for Old Elementary School Annex & Cafeteria
08/27/2009	Building Demolition	Browning Environmental Se	Abatement Air Monitoring-Old Elem School	32481	2,885.00		
08/31/2009	Building Demolition	EnvircRem, Inc.	Old School,Asbestos Abatement in Annex &	32762	21,115.00		Removal of mastic, transite, pipe insulation
Subtotal: FY 2010					\$ 26,045.99		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
02/25/2010	Building Demolition	Watson Construction Compa	Demo and removal of old School Cafeteriu	33665	18,469.00		demolition, removal, proper disposition of Old School Cafeterium and North Wing
Subtotal: FY 2010					\$ 18,469.00		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
05/31/2011	Contractual Services - CRA	MLD Architects, Inc	Architectural Services for Phase II Hist	36240	12,687.85	00001909	Historic Elementary School
08/11/2011	Contractual Services - CRA	MLD Architects, Inc.	Construction Documents Revision/Update P	36589	632.00	00002202	Historic Elementary School: construction documents revision
08/17/2011	Contractual Services - CRA	MLD Architects, Inc.	Phase II High Springs Elementary, Prepar	36614	5,057.00	00002216	Historic Elementary School: preparing all bid documents
Subtotal: FY 2011					\$ 18,376.85		

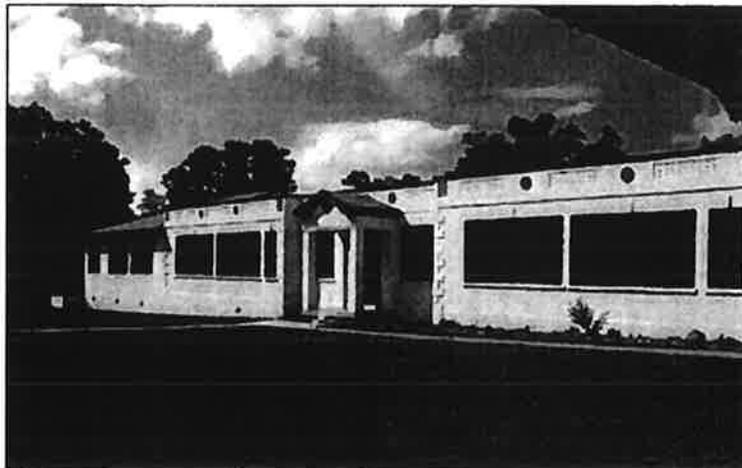
GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
12/09/2011	School Renovation	MLD Architects, Inc.	HS Elem School: Architectural Services	38266	1,744.55		Historic Elementary School
06/14/2012	School Renovation	Anglin Construction Compa	Draw #8 - HS Elem School Phase II	37224	70,031.34		Historic Elementary School
Subtotal: FY 2012					\$ 71,775.89		
Total: FY 2008-2012					\$ 135,120.71		

CRA Plan Guidelines

Kessler noted that the renovation plans involving the Old School fall within the guidelines for "Rehabilitation Policy" listed in the CRA Plan (page 25-6). The details of the "Rehabilitation Policy" explain that *"This redevelopment plan proposes that buildings within the study area which are deficient but which can be rehabilitated should be treated accordingly."* Further evidence arises via the map of "Prominent Structures" located on page 12 of the CRA Plan, which identifies the Old School as a "Vacant School".

The CRA Plan also states that in order for projects to be deemed "rehabilitative" under the Rehabilitation Policy, *"A building should be adapted to serve a different function if this is appropriate based on location, zoning regulations, and demand"* (page 25-6). The intent to meet these requirements appears in a letter written by Kirk Eppenstein, Chair of the CRA, which details that *"The City plans to use the restored facility as a community center which will include but is not limited to, offices, classrooms, craft areas and programs for youth and senior citizens"* (Exhibit 10).

The only discrepancy noted by Kessler in regards to adherence to CRA Plan guidelines was in the form of payments made towards utility bills. Specifically, a total of \$498.97 was expended for *"water and sewer service"* at 235 NW 2nd Street, within the period of November 2007 to September 2008. Although the CRA Plan includes a proposal for the installation of a sewer system, the Plan does not explicitly indicate the allowance of CRA funds to be expended on operating and maintenance expenditures related to the rehabilitation of the Old School.



Historic High Springs Elementary School

Old School Phase I – Exterior

Kessler has observed that the amount of CRA funds expended towards Phase I of the Old School renovation was \$44,469.00 during fiscal years 2008 through 2010. As inferred from the agenda minutes, Phase I has been categorized by funds expended on exterior restorations and demolition. Despite numerous requests for documents, Kessler has received no bid documents or contracts for rehabilitative work pertaining to Phase I of the Old School renovation, and is unable to verify the identity of all vendors and bid amounts during the duration of this phase.

Kessler conducted a thorough review of all CRA Board Minutes provided in order to identify pertinent dialogue related to bids, construction, and the allocation of CRA funds related to Phase I of the Old School Renovation. These minutes provided Kessler with supplemental context to financial documents provided (cancelled checks, invoices, purchase orders), as well as insight into the discussions directly relating to the use of CRA funds.

This first section of minutes focuses on notable dates where discussion of Phase I of the Old School Renovation is occurring. Discussions pertaining to Phase I appear in the agenda minutes spanning January 16, 2007 to February 17, 2010, and encompass topics of exterior building renovation, as well as demolition of certain wings of the school.

CRA Agenda Minutes: January 16, 2007

Minutes from this meeting contain the first discussion of the Old School within the documents provided to Kessler. Within these minutes, the Old School is mentioned in a project update by Project Manager, Penny Banks ("Banks"), where he states, *"they were at the contract signing stage and when signed and returned to the contractor, the project will be underway. Grant has expired but has been extended. The entire project should take four to five months"*. Documentation of later agenda minutes shows that the renovation took longer than the anticipated *"four to five months"*.

Additional discussion of the school was initiated by Chairman, Kirk Eppenstein ("Eppenstein"), who stated that *"he would like an official report on the old wing, if it is able to be re-built or it needs to be demolished"*. In response to Eppenstein, Executive Director James Drumm ("Drumm") provided that, *"the city had obtained a price for tearing down the building but a citizen, Charlie Pults, requested the wing be saved and an engineer study"*

showed the concrete structure was sound but there could be a problem with mold. We did not receive a definitive answer". Despite numerous requests, Kessler has received no bid or contract documentation for demolition work done on the Old School.

CRA Agenda Minutes: March 29, 2007

These minutes reveal discussions concerning the restoration of the Eastern Wing of the Old School. Drumm states *"the roof on the east wing is in need of repair, it was not included in the initial grant and is therefore not part of the grant monies. The contractor estimated a cost of \$6,800.00 to repair the roof while they are on-site repairing the other section of the roof".* In response to this, Commissioner Larry Travis ("Travis") inquired *"where would this come from-does the CRA have funds to cover"*, which was then answered by Drumm as *"yes,???[sic]"*, followed by, *"there are other line items we can get if we run short with the [sic]"*. The motion for approval of funds for restoration in the amount of \$6,800.00 was made by Member James Gabriel ("Gabriel"), seconded by Member Bryan Williams ("Williams"), and then unanimously carried. Despite numerous requests, Kessler has not received bid or construction documents pertaining to roof repairs done on the Old School. Additionally, information regarding the aforementioned grant funds pertains to financial documents prior to the scope of Kessler's investigation, and therefore could not be verified.

CRA Agenda Minutes: May 10, 2007

These minutes include a presentation involving the renovation of the Old School detailing that *"\$300,000.00 matching funds; \$600,000.00 total would not cover the cost of the project due to rising construction costs"*.

Further analysis notes the presence of two phases within the renovation process. The first phase encompassing the exterior or *"shell of a building"* which was expected to be completed *"around September 1st"*, while phase two *"will cover the interior so the City can actually utilize the building as a Community Center with electricity, plumbing, floors, etc."*

CRA Agenda Minutes: July 23, 2009

These minutes contain discussions of demolishing the 1950 Wing of the Old School. During these discussions, mentions of a bidding-process, as well as the presence of asbestos within the Old School come up repeatedly. Drumm is the first to comment on this here, *"we have*

went to bid, there were some concerns, there was asbestos and some people were concerned with the age". In regards to this, Banks discloses the contents of two bids received, "Simpson: 43000" and "enviro inc [Sic]: 17000". Despite numerous requests, Kessler was not provided with documentation for these or any other bids, but was provided with an invoice which details the CRA's payment of \$21,115.00 to EnviroRem, Inc. for "asbestos abatement". There is no further discussion or explanation of the bid/decision process used to select EnviroRem within the board agenda minutes.

Discussion then turns to demolition and the budget allocated for this project. Travis states that, "270000 is budgeted for this project", which is followed by a motion (by Travis) for the CRA to approve "17900 dollars for the old schools wing"—this was then seconded by Gabriel. As depicted within the spreadsheet for expenditures spent on the Old School renovation, the amount of \$18,469 was paid towards Watson Construction Co., Inc. on February 25, 2010 for demolition of the North Wing. Despite numerous attempts, Kessler has received no documentation depicting the bidding process or eventual decision to select this particular vendor.

A final motion was then made by Travis stating the allocation of "7000 for air monitoring of the asbestos" that would occur during the demolition—this motion was then seconded by Gabriel. The only documentation Kessler received pertaining to air monitoring is an invoice dated August 19, 2009, from Browning Environmental Services Technology ("BEST"), in the amount of \$2,885.00 for "City of High Springs Old Elementary School Asbestos Abatement—Air Monitoring". Kessler has detected a potential conflict of interest in regards to the manner in which the air monitoring process was handled. In addition to the invoice from BEST for "asbestos abatement", there is also an invoice preceding it which depicts a cost of \$2,000.00 for "Preparation of Abatement Specifications and Schedule with Bid Package". As BEST prepared the schedule and subsequently completed the abatement, the amount of actual time required to complete the monitoring is at the discretion of the vendor, which appears questionable.

CRA Agenda Minutes: February 17, 2010

Minutes from this meeting show discussions concerning estimates from Architect MLD to "provide services for the renovation of the Old School Building and would include updating the

plans, certification of the plans, preparing the bid documents and overseeing the project", as well as the statement by Director Christian Popoli ("Popoli") stating *"that renovation of the Old School building was divided into two phases"*. These minutes appear to mark the end of Phase I, and reference the initial planning stages of Phase II.

Old School Phase II - Interior

Kessler has observed that the total amount of CRA funds expended towards Phase II of the Old School renovation was \$90,152.74 during fiscal years 2010 through 2012. As inferred from the agenda minutes, Phase II has been categorized by funds expended on interior construction including electrical, plumbing, and flooring. The initial bidding process for the Old School renovation began with a pre-bid conference on July 12, 2011 involving the selection of the final six candidates (from an initial ten). Two addendums to the pre-bid agreement were then issued in the days following the pre-bid conference: Addendum One (July 13, 2011), and Addendum Two (July 20, 2011). Lastly, the finalized bid proposals (containing the alterations and details from the two addendums) were required to be submitted by the final six candidates by July 26, 2011. Despite numerous requests, Kessler has not received any documentation regarding the bid documents for the Old School project, with the exception of a blank bid proposal form (**Exhibit 11**).

Bid/Contract Documentation

Kessler was provided with MLD Architects Addendum One and Two regarding the "Historic High Springs Elementary School, Phase II – Interior Renovations" (**Exhibit 12**). These two Addendums act as additions, or "*a part of the contract documents and modifies the original specifications and drawings*" provided during the initial pre-bid conference for pre-qualified bidders on July 12, 2011. Addendum One, dated July 13, 2011, lists the six qualified bidders (reduced from the initial ten present at the pre-bid meeting) for the project as:

- The Alexander Group, LLC
- CSI Contracting, Inc.
- Shine & Company, Inc.
- George Burns Enterprises, Inc.
- Anglin Construction Co.
- Little & Williams, Inc.

Kessler reviewed the bid documents provided in regards to the above-named bidders. It was found that the contract was awarded to the lowest bidder, Anglin Construction Company. Kessler was provided with the agreement dated August 25, 2011, between the City and Anglin Construction Company for the "Restoration of Historic High Springs Elementary School, Phase Two" (**Exhibit 13**). The contract was for \$525,800.00, "*subject to additions and deductions as provided in the Contract Documents*". These additions are explained via the CRA's option to move forward with

additional renovations (beyond the base bid), in the form of three "Additive Alternates" listed on the bid document form: 1) Renovation of West Addition, 2) Renovation of East Wing, and 3) Abatement of Lead containing paint at corridor base trim. It should be noted that Kessler did not audit the actual construction of the Old School project and therefore cannot verify the actual costs allocated to the project.

The CRA Board agenda minutes were reviewed in order to identify pertinent dialogue related to bids, construction, contracts, and the allocation of CRA funds related to Phase II of the Old School Renovation. These minutes provided Kessler with supplemental context to financial documents provided (cancelled checks, invoices, purchase orders), as well as insight into the discussions directly relating to the use of CRA funds. This particular section of minutes relate to Phase II, or the interior construction (electrical, plumbing, flooring) of the Old School Renovation. Discussions pertaining to Phase II appear in the agenda minutes spanning July 28, 2011 to August 9, 2012, and detail the planning, bidding process, project progress, and matters of payment to Anglin Construction Company. Discussions within these minutes also reference documents received by Kessler in regards to expenditures involving Phase II.

CRA Agenda Minutes: July 28, 2011

Minutes from this meeting reveal discussions concerning bids for school renovation. Popoli states *"the bid results for the central portion of the School Renovation and noted that the lowest bid was for \$525,800 plus an additional \$8,000 for lead testing in the baseboards and the hallways totaling \$533,800"*. In regards to the CRA's proposed 2011/2012 Budget, Popoli *"noted that the shortage is approximately \$60,000"*. Although the CRA claims this to be the lowest bid, due to a lack of availability of other bid documents, the amount and identity of the bidder can't be verified.

CRA Agenda Minutes: September 8, 2011

Minutes from the meeting on September 8, 2011 detail the presentation of *"a three page loan approval letter from M&S Bank regarding a loan for \$85,800 fixed rate of 3.25%, for the renovations of the old school house"* by Popoli. A motion was then made by Vice Chair Sue Weller ("Weller") to *"move forward with the loan with the conditions that include staff calling a couple of banks to inquire about interest rates and with a request for staff to provide a memo clarifying the repayment schedule"*—which was seconded by Travis, and eventually

carried 4-1 (Member Davis voted 'no'). Kessler did not receive documentation concerning the aforementioned loan. It was observed that \$85,800.00 was budgeted in fiscal year 2012 as "proceeds from loan". Due to the limited scope of the audit, Kessler was unable to verify whether the loan was received by the CRA.

CRA Agenda Minutes: August 9, 2012

Minutes from this meeting detail the final discussions involving renovations of the Old School in the documentation provided to Kessler. These minutes contain a discussion involving the payment of "*around \$59,000*" to Anglin Construction for renovations involving the Old School. Additional discussions noted the topic of the "*City paying the CRA back for this*". In regards to this matter, Weller moved motions to "*authorize final payment to Anglin from existing CRA fund and should it be found this is not appropriate, they [sic] city to pay it back*", as well as a motion to "*amend the original motion as stated by City Manager Langman*"—both seconded by Carter, both carried. As the documentation provided to Kessler in support of expenditures only extends to July 31, 2012, the final payment of \$59,000 could not be verified. A complete breakdown of the final payment process to Anglin Construction Company (based on information provided to Kessler) is elucidated in the following section.

Payments to Anglin Construction for Phase II

Kessler noted the only payment by the CRA towards the Old School renovation to be in the form of \$70,031.34 on June 14, 2012, "Draw #8 - HS Elem. School Phase II". This invoice also reveals "Change Orders" made to the project in the amount of \$10,122.00. These two change orders are described as "\$8,771 (plb,framing)" and "\$1,351 (Floor Framing)", and despite numerous requests, Kessler has not received documentation detailing the nature of these change orders. In addition to the \$10,122.00 in change orders supplementing the amount of the initial contract, this invoice notes prior billings in the amount of \$407,752.56, with no previous invoices being provided to Kessler despite repeated requests.

In response to Kessler's inquiries concerning the previous payments of \$407,752.56 to Anglin Construction Company, a city employee indicated that the payments were made from a City general fund account ("Building Improvements Parks and Rec."). Kessler observed payments in the "Building Improve-Parks & Rec" general fund account to Anglin Construction Company totaling \$407,752.48 during the period of December 2011 through May 2012.

A city employee indicated that the "Building Improvements Parks and Rec." account was funded by a county wide surtax, "Local Government Infrastructure tax – Wild Spaces, Public Places tax," to be used in part for the Old School renovation. Kessler received documentation showing a total of \$535,238.25 in revenue from the Infrastructure tax to the City General Fund within the period of fiscal year 2009 and 2011. Additionally, Kessler retrieved "Alachua County Board of County Commissioners Ordinance 08-17" detailing the use of the surtax (**Exhibit 14**). Specifically stated in the document is the project for the "renovation of the Historic High Springs Elementary School/Community Center (establish a Youth-Center-Senior Center)." The city employee stated, "The funds raised by the surtax that were pledged to the old school was \$425,173". This same employee then indicated that the CRA voted to pledge the estimated balance needed to complete the project beyond the \$425,173.00 (\$128,915.00) towards "the completion of one section of the Old School". Approval of the budgeted amount of \$128,915.00 was found in the CRA Board Agenda minutes from September 8, 2011.

It is questionable as to why the CRA expended \$135,120.71 in funds towards the total renovation of the Old School, as the City was also funding the project through a general fund account.

Redevelopment Fund Expenditures

Section 163.387(1)(a), Florida Statutes, requires funds allocated to and deposited into the redevelopment trust fund to be *“used by the agency to finance or refinance any community redevelopment it undertakes pursuant to the approved community redevelopment plan.”* Section 163.387(6), Florida Statutes, further clarifies that funds in the redevelopment trust fund may be expended for undertakings of the CRA, as described in the CRA Plan for the following purposes, including, but not limited to:

- Administrative and overhead expenses necessary or incidental to the implementation of the CRA Plan;
- Redevelopment planning, surveys, and financial analysis expenses;
- Acquisition of real property in the redevelopment area;
- Clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants;
- Repayment of principal and interest or any redemption premium for any form of indebtedness;
- Expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of any form of indebtedness;
- Development of affordable housing within the community redevelopment area;
- Development of community policing innovations.

In addition, Section 163.387, Florida Statutes, emphasizes that CRA funds may only be expended pursuant to what is described in the CRA Plan. Section 163.370(3)(c), Florida Statutes, states that the CRA may not expend funds for *“General government operating expenses unrelated to the planning and carrying out of a community redevelopment plan.”*

Kessler performed an analysis of all the expenditures of the CRA for fiscal year 2008 through July 31 of fiscal year 2012. The results of this analysis identified that supporting documentation for all CRA expenditures failed to clearly identify the projects for which allocated funds were expended. In addition, it was noted that all bills being paid by the CRA are addressed to the City. These bills should be addressed specifically to the CRA as the CRA is a *“separate, distinct and independent legal entity”* of the City, as stated previously.

CRA Questionable Expenditures

Kessler's analysis targeted specific expenditures either not authorized by Chapter 163, Part II, Florida Statutes, or not in accordance with the CRA Plan. The findings showed that the CRA was expensing funds for the payments of utility bills, maintenance-related expenses, promotional items, the purchase of holiday decorations, other questionable types of expenses and expenses relating to the installation of decorative street lights; renovations of James Paul Park; the purchase of a gazebo for Pocket Park; and expenses incurred for the proposal of the Farmer's Market pavilion. Kessler delineated the CRA expenditures for fiscal years 2008 through 2012 as follows:

CRA Questionable Expenditures						
Type/Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 (Partial)	Total
Utility Bills	\$ 1,490.49	\$ 1,778.44	\$ 1,834.31	\$ 1,935.41	\$ 1,368.81	\$ 8,407.46
Maintenance	7,386.59	6,798.98	5,278.75	8,458.94	4,065.42	\$ 31,988.68
Promotional	1,935.00	3,300.00	600.00	-	-	\$ 5,835.00
Christmas decorations	4,421.94	121.89	732.37	705.63	-	\$ 5,981.83
Other	3,000.00	2,584.00	194.75	-	3,666.87	\$ 9,445.62
Decorative Street Lights	42,841.05	40,627.12	38,577.59	40,337.38	-	\$ 162,383.14
James Paul Park	-	-	-	8,143.73	-	\$ 8,143.73
Gazebo at Pocket Park	-	-	-	-	6,230.51	\$ 6,230.51
Farmer's Market Pavilion	-	-	-	-	8,150.00	\$ 8,150.00
Total Questionable Expenditures	\$ 61,075.07	\$ 55,210.43	\$ 47,217.77	\$ 59,581.09	\$ 23,481.61	\$246,565.97

Other CRA Expenditures ¹						
Type/Project	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012 (Partial)	Total
Annual Membership Fees	\$ -	\$ 570.00	\$ 570.00	\$ 570.00	\$ 570.00	\$ 2,280.00
Historic Elementary School	452.98	4,930.99	39,584.00	18,376.85	71,775.89	\$ 135,120.71
SW Railroad Ave Repaving & Parking	-	2,800.63	71.70	163,146.92	11,611.17	\$ 177,630.42
Fund Contributions to Main Street	35,000.00	30,000.00	30,000.00	4,000.00	-	\$ 99,000.00
Grants to Other Entities	-	-	-	24,168.00	4,600.00	\$ 28,768.00
Total Other Expenditures	\$ 35,452.98	\$ 38,301.62	\$ 70,225.70	\$210,261.77	\$ 88,557.06	\$442,799.13
Total CRA Expenditures	\$ 96,528.05	\$ 93,512.05	\$ 117,443.47	\$269,842.86	\$ 112,038.67	\$689,365.10
% of Questionable to Total	63.27%	59.04%	40.20%	22.08%	20.96%	35.77%

¹ Kessler determined that portions of some of these expenditures were also identified as questionable, as described in the corresponding sections of this report.

Utility Bills

The amount spent on utility bills totaled \$8,407.46 for fiscal years 2008 through 2012. These expenditures were for electrical meter readings of a street light at 35 Northwest 1st Avenue and "Chamber restrooms" of 1320 South Main Street. According to Section 163.370, Florida Statutes, CRA funds should not be expended for "general government operating expenses," for which utilities would be classified as. Additionally, the payment of bills related to the operation of utilities is not in accordance with the guidelines of the CRA Plan. It is also unclear why the CRA would be allocating funds to the Chamber of Commerce.

Maintenance

The total amount of maintenance-related expenditures equaled \$31,988.68 for fiscal years 2008 through 2012. The expenditures that Kessler classified as maintenance included: the purchase of flowers; gardening and landscaping supplies; irrigation supplies; power sweeping; annual inspection of the fire extinguisher at the Chamber of Commerce; and supplies related to the installation of banner racks, banner arms, rope lighting, benches and garbage cans. Kessler noted that the CRA did not identify the "rehabilitative" efforts of these maintenance-related expenditures in the documents provided. Maintenance-related expenditures do not appear to fall within the guidelines of the more substantial, long-term rehabilitative efforts encompassed in the term "redevelopment" within Section 163.340, Florida Statutes.

Promotional Items

The total amount of promotional expenditures equaled \$5,835.00 for fiscal years 2008 through 2012. These expenses included: billboard fees, payment for a TV commercial, and magazine and article advertisements. Promotional expenditures do not appear to qualify as "redevelopment" as defined in Section 163.340, Florida Statutes.

Christmas Decorations

The amount expended on Christmas decorations totaled \$5,981.83 for fiscal years 2008-2012. This included the charge for the construction and fabrication of a Christmas tree (\$4,000.00), as well as expenses for the purchase of decorations and supplies. There is no reference made within the CRA

plan authorizing funds allocated for "redevelopment" to be used for the purchase of holiday decorations.

Other Expenditures

The total of other questionable expenditures is \$9,445.62 for fiscal years 2008 through 2012. These questionable expenditures included: supplies and food for "Art in City Hall", fireworks, and supplies for the Pioneer Days festival. These types of expenditures do not appear to qualify as "redevelopment" as defined in Section 163.340, Florida Statutes, nor are they stated within the CRA Plan. It was also observed the CRA paid a total of \$3,311.81 for an insurance policy renewal in fiscal year 2012. The total insurance premium was allocated among several City fund accounts. Kessler is unable to determine the basis of allocation for insurance.

Decorative Street Lights

A total of \$162,383.14 was expended for the installation of decorative street lights for fiscal year 2008 through July 31 of fiscal year 2012. Of these expenses, \$158,511.60 comprised payments on a lease from Banc of America Public Capital Corp. for the decorative street lights and \$3,871.54 was expended on supplies, tools, and services relating to the installation of street lights.

Banc of America Public Capital Corp. Lease

Kessler was provided with a letter from Banc of America Public Capital Corp. to the City (not the CRA), dated August 26, 2006, for the financing of \$185,000.00 over a 60 month period for "New Decorative Street Light Posts" (**Exhibit 15**). The letter states that five payments of \$40,031.52 should be paid annually with the first payment starting in August 2006. Kessler is unable to verify payments prior to 2008 due to the scope of the audit, however, a total of four payments for \$40,031.52 were observed in the financial records of the CRA for fiscal year 2008 through July 31 of fiscal year 2012.

Schedule of Property No. 001 regarding Master Equipment Lease/Purchase Agreement filed with the bank, dated October 13, 2006 between Banc of America Public Capital Corp. and the City states that the lease was specifically for "New Decorative Street Lighting" in Downtown High Springs. The invoices provided as support for the lease include invoices from Lumec, Inc. and Contract Connection, Inc. totaling \$183,386.00 (**Exhibit 16**). The invoice for Contract Connection, Inc. as

described previously was for the purchase of bike racks, benches, and trash cans—for which a payment was made that resulted in a duplicate payment to the vendor and is not in accordance with the purpose of the lease. It was noted that the invoices are addressed to the City, not the CRA and that they do not state a per unit price. Despite several requests, bid documents were not provided and therefore, Kessler cannot verify the cost for the street lights.

In regards to inquiries pertaining to the locations of the installed street lights, a City employee stated that *"The lights, benches and trash cans are all located on North Main between Highway 441 and Railroad Avenue, South Main between Railroad Avenue and SE 1st Avenue, NW 1st Avenue between Main Street and NW 2nd Street and NE 1st Avenue between Main Street and NE 1st Street."* Support was not provided as to the specific locations of where the street lights were installed.

Kessler was not provided with documents showing the payment for the installation of the street lights or the exact location of each light. It is also unknown whether the street lights were new or whether they were used to replace older lights.

While these expenses fall within the area designated for rehabilitation, and potentially qualify as "redevelopment" under Chapter 163, Part III, Florida Statutes, a proposed project to install street lights is not stated within the CRA Plan; therefore should not have been paid by the CRA.

James Paul Park

A total of \$8,143.73 was expended in regards to the "James Paul Park" project. The types of expenditures concerning this project were mainly maintenance-related. The maintenance of this park is not listed within the guidelines of the CRA Plan; therefore CRA funds should not have been expended towards the project.



James Paul Park

Farmers Market Pavilion

A total of \$8,150.00 was expended in regards to the "Farmer's Market Pavilion" project. These expenditures related to a proposal for the assembly of a pavilion for the Farmers Market. It was noted that this project is not stated within the guidelines of the CRA Plan; therefore should not have been paid with CRA funds.

Kessler retrieved an article titled "Fiscal Fixes: Resilient Responses to the Fiscal Crisis," dated February 20, 2010 discussing the Farmer's Market in High Springs, Florida (**Exhibit 17**). The article states that "*Grants from the Kellogg Foundation and the Project for Public Spaces, community-based partnerships, and community fundraisers enable both projects [Farmers Market and Community Gardens] to be self-sustaining, requiring no tax funds for operation.*" With this information, it is unclear why the CRA is expending tax-payer funds on projects related to the Farmer's Market.

Gazebo at Pocket Park

A total of \$6,230.51 was expended for a gazebo at "Pocket Park". These expenditures included the purchase of a "12x18" foot gazebo (\$3,506.00), a handicap ramp and stairs (\$1,800.00), and

supplies and materials for the gazebo (\$924.51). The building and installation of a gazebo is not stated within the CRA Plan; therefore should not have been funded by the CRA.



Gazebo at Pocket Park

Repaving & Parking Project

A total of \$177,630.42 of CRA funds was expended on the SW Railroad Avenue Repaving and Parking project with fiscal years 2008 through 2012. Kessler determined that these expenditures are in accordance with Florida Statutes. Section 163.370(2)(c)(3), Florida Statutes states the CRA is allowed to expend funds on the "*installation, construction, or reconstruction of streets.*" It was also found that the CRA Plan specifically identified the repairs and paving of streets as a proposed "rehabilitative" project.

In response to Kessler's request for bid documents, a city employee stated that the "*bidding process was handled by contracted engineers and we have had to ask them to send us the copies of the bids.*" Kessler was provided, however, with the bid tabulation sheet for the project, which showed Coleman Construction, Inc. (the contractor used for the project) as the lowest bidder.

Kessler's spreadsheet detailing the specific expenses related to each type of expenditure can be seen on the next page.

GL Date	General Ledger Account	Vendor	Utility Bills Description	Check No	Amount	PO No	Notes on Documentation Provided
10/26/2007	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	28147	\$ 101.80		Restrooms
11/20/2007	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	28312	111.04		Restrooms
12/19/2007	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	28520	106.24		Restrooms
01/25/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	28693	100.02		Restrooms - Chamber
02/29/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	28934	112.67		Restrooms - Chamber
03/28/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	29139	106.67		Restrooms - Chamber
04/24/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	29342	121.92		Restrooms - Chamber
05/29/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	29561	110.48		Restrooms - Chamber
06/26/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	29777	107.43		Restrooms - Chamber
07/24/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	29944	99.49		Restrooms - Chamber
07/24/2008	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Ave/1st Ave Street Lights	29944	28.00		Street lights
07/31/2008	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Ave/1st Ave Street Lights	30036	32.06		Street lights
07/31/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	30179	118.33		Restrooms - Chamber
08/31/2008	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Ave / 1st Ave Street Lights	30315	33.62		Street lights
09/26/2008	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	30345	16.46		meter reading: 35 NW 1st St Lite
10/21/2008	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St, High Springs, FL 32643	30551	112.74		Restrooms - Chamber
10/29/2008	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Avenue/1st Ave Street Lights	30605	22.49		meter reading: 35 NW 1st St Lite
11/20/2008	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	30759	111.74		meter reading: 35 NW 1st St Lite
12/05/2008	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	30843	16.66		meter reading: 35 NW 1st St Lite
12/12/2008	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	30919	107.47		meter reading: 35 NW 1st St Lite
12/31/2008	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	30988	20.63		meter reading: 35 NW 1st St Lite
01/30/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	31119	122.61		meter reading: 35 NW 1st St Lite
02/12/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	31194	26.14		meter reading: 35 NW 1st St Lite
02/26/2009	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	31291	19.78		meter reading: 35 NW 1st St Lite
03/18/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	31372	160.54		meter reading: 35 NW 1st St Lite
03/27/2009	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	31529	17.98		meter reading: 35 NW 1st St Lite
04/16/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	31571	168.32		meter reading: 35 NW 1st St Lite
04/24/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	31675	17.14		meter reading: 35 NW 1st St Lite
05/14/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	31727	126.53		meter reading: 35 NW 1st St Lite
05/21/2009	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	31966	15.74		meter reading: 35 NW 1st St Lite
06/18/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32072	122.92		meter reading: 35 NW 1st St Lite
06/26/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32072	17.21		meter reading: 35 NW 1st St Lite
07/17/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32245	122.30		meter reading: 35 NW 1st St Lite
07/24/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32285	15.90		meter reading: 35 NW 1st St Lite
08/13/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32295	122.73		meter reading: 35 NW 1st St Lite
08/27/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32407	16.40		meter reading: 35 NW 1st St Lite
09/25/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32497	116.44		meter reading: 35 NW 1st St Lite
09/30/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32631	17.49		meter reading: 35 NW 1st St Lite
10/19/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32778	16.55		meter reading: 35 NW 1st St Lite
10/23/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32778	19.09		meter reading: 35 NW 1st St Lite
11/23/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32842	145.22		meter reading: 35 NW 1st St Lite
11/25/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	32977	19.02		meter reading: 35 NW 1st St Lite
12/17/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	33054	126.33		meter reading: 35 NW 1st St Lite
12/23/2009	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	33224	24.56		meter reading: 35 NW 1st St Lite
01/14/2010	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	33278	150.75		meter reading: 35 NW 1st St Lite
				33565	24.12		meter reading: 35 NW 1st St Lite

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
01/26/2010	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	33464	131.54		meter reading: 1320 S Main Street, Brms
02/12/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	33570	18.90		meter reading: 35 NW 1st St Lite
02/25/2010	Repairs & Maintenance - CRA	Progress Energy	Restrooms Chamber	33631	150.92		meter reading: 1320 S Main Street, Brms
03/17/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	33796	18.53		meter reading: 35 NW 1st St Lite
03/29/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main St-Restrooms Chamber	33826	172.59		meter reading: 1320 S Main Street, Brms
04/15/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	33959	16.36		meter reading: 35 NW 1st St Lite
04/21/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	34001	129.20		meter reading: 1320 S Main Street, Brms
05/14/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	34105	16.68		meter reading: 35 NW 1st St Lite
05/26/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street - Restrooms Chamber	34200	126.34		meter reading: 1320 S Main Street, Brms
06/14/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	34280	15.73		meter reading: 35 NW 1st St Lite
06/25/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	34351	122.22		meter reading: 1320 S Main Street, Brms
07/15/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	34466	15.58		meter reading: 35 NW 1st St Lite
07/23/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	34493	118.61		meter reading: 1320 S Main Street, Brms
08/13/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	34639	14.18		meter reading: 35 NW 1st St Lite
08/26/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Chamber Restrooms	34689	108.51		meter reading: 1320 S Main Street, Brms
09/17/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	34819	14.89		meter reading: 35 NW 1st St Lite
09/21/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	34949	134.44		meter reading: 1320 S Main Street, Brms
10/15/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	34973	16.75		meter reading: 35 NW 1st St Lite
10/22/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-	34996	139.31		meter reading: 1320 S Main Street, Brms
11/09/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	35109	14.90		meter reading: 35 NW 1st St Lite
12/15/2010	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	35162	114.07		meter reading: 1320 S Main Street, Brms
12/21/2010	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	35340	20.45		meter reading: 35 NW 1st St Lite
01/13/2011	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	35372	133.38		meter reading: 1320 S Main Street, Brms
01/21/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	35468	29.28		meter reading: 35 NW 1st St Lite
02/17/2011	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	35501	204.26		meter reading: 1320 S Main Street, Brms
02/25/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	35663	24.17		meter reading: 35 NW 1st St Lite
03/16/2011	Repairs & Maintenance - CRA	Progress Energy	Chamber restrooms - 1320 S Main Street	35687	199.37		meter reading: 35 NW 1st St Lite
03/25/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	35820	23.55		meter reading: 35 NW 1st St Lite
04/12/2011	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street - Restrooms Chamber	35851	132.88		meter reading: 1320 S Main Street, Brms
04/28/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	35982	24.85		meter reading: 35 NW 1st St Lite
05/12/2011	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	36041	120.63		meter reading: 1320 S Main Street, Brms
05/23/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	36132	29.82		meter reading: 35 NW 1st St Lite
06/16/2011	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms Chamber	36170	96.24		meter reading: 1320 S Main Street, Brms
06/23/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	36299	30.98		meter reading: 35 NW 1st St Lite
07/15/2011	Repairs & Maintenance - CRA	Progress Energy	Chamber restrooms - 1320 S Main Street	36329	110.51		meter reading: 1320 S Main Street, Brms
07/21/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st Street Lite	36448	32.35		meter reading: 35 NW 1st St Lite
08/11/2011	Repairs & Maintenance - CRA	Progress Energy	1320 S Main Street-Restrooms @ Chamber	36483	133.71		meter reading: 1320 S Main Street, Brms
08/24/2011	Repairs & Maintenance - CRA	Progress Energy	35 NW 1st St Lite	36594	29.13		meter reading: 35 NW 1st St Lite
09/13/2011	Repairs & Maintenance - CRA	Progress Energy	89071-08218 Chamber Restrooms1320 S Main	36671	114.31		meter reading: 1320 S Main Street, Brms
09/23/2011	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Lite	36773	33.35		meter reading: 35 NW 1st St Lite
10/14/2011	Repairs & Maintenance - CRA	Progress Energy	89071-08218 Chamber Restrooms1320 S Main	36821	127.16		meter reading: 1320 S Main Street, Brms
10/20/2011	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Lite	36927	29.82		meter reading: 35 NW 1st St Lite
11/09/2011	Repairs & Maintenance - CRA	Progress Energy	89071-08218 Chamber Restrooms1320 S Main	36951	102.54		meter reading: 1320 S Main Street, Brms
11/21/2011	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Lite	37262	29.98		meter reading: 35 NW 1st St Lite
12/14/2011	Repairs & Maintenance - CRA	Progress Energy	89071-08218 Chamber Restrooms1320 S Main	37282	94.70		meter reading: 1320 S Main Street, Brms
12/20/2011	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Lite	37303	33.19		meter reading: 35 NW 1st St Lite
01/12/2012	Repairs & Maintenance - CRA	Progress Energy	89071-08218 Chamber Restrooms1320 S Main	37332	133.36		meter reading: 1320 S Main Street, Brms
01/25/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Lite	37459	20.65		meter reading: 35 NW 1st St Lite
02/15/2012	Repairs & Maintenance - CRA	Progress Energy	89071-08218 Chamber Restrooms1320 S Main	37578	131.76		meter reading: 1320 S Main Street, Brms
02/24/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Lite	37629	20.16		meter reading: 35 NW 1st St Lite
			89071-08218 Chamber Restrooms1320 S Main		135.33		meter reading: 1320 S Main Street, Brms

Gl. Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
03/15/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Light	37730	17.62		meter reading 35 NW 1st St Lite
03/22/2012	Repairs & Maintenance - CRA	Progress Energy	88071-08218 Chamber Restrooms1320 S Main	37790	112.67		meter reading 1320 S Main Street, Brms
04/11/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Light	37921	16.91		meter reading 35 NW 1st St Lite
04/26/2012	Repairs & Maintenance - CRA	Progress Energy	88071-08218 Chamber Restrooms1320 S Main	38008	103.54		meter reading 1320 S Main Street, Brms
05/10/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Light	38087	16.51		meter reading 35 NW 1st St Lite
05/18/2012	Repairs & Maintenance - CRA	Progress Energy	88071-08218 Chamber Restrooms1320 S Main	38117	112.30		meter reading 1320 S Main Street, Brms
06/14/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Light	38283	14.84		meter reading 35 NW 1st St Lite
06/20/2012	Repairs & Maintenance - CRA	Progress Energy	88071-08218 Chamber Restrooms1320 S Main	38327	107.50		meter reading 1320 S Main Street, Brms
07/25/2012	Repairs & Maintenance - CRA	Progress Energy	23680-26182 35 NW 1st St Light	38463	14.76		meter reading 35 NW 1st St Lite
07/25/2012	Repairs & Maintenance - CRA	Progress Energy	88071-08218 Chamber Restrooms1320 S Main	38463	121.17		meter reading 1320 S Main Street, Brms
	Total				\$ 8,407.46		

Gl. Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
10/26/2007	Repairs & Maintenance - CRA	Bennett's True Value	115 fire ant max gran	28130	24.99	11909	-
11/02/2007	Repairs & Maintenance - CRA	Alachua Plumbing Service	parts, labor, & service charge	28162	126.00	11936	Repair of 2 urinals at chamber bldg in mens bthrm - weekend call
11/13/2007	Repairs & Maintenance - CRA	Graham Farms	snadragon la bella mix, purple bouquet dianthus, vista bubblegum superlunia	28247	40.00	11935	
11/13/2007	Repairs & Maintenance - CRA	UAP Distribution Inc	razor pro nutfarm 309l	28271	162.50	11920	
11/30/2007	Repairs & Maintenance - CRA	Graham Farms	petunias & labella mix snadragons	28355	37.65	11695	
11/30/2007	Repairs & Maintenance - CRA	Graham Farms	snadragons, dianthus, & superlunia	28355	40.00	11695	
12/05/2007	Repairs & Maintenance - CRA	Graham Farms	snadragons & pansies	28355	225.00	11695	
12/05/2007	Repairs & Maintenance - CRA	Ace Hardware	tape duck pro 188' x 60yd	28404	5.99	11996	For fixing flower pot
12/05/2007	Repairs & Maintenance - CRA	Alachua Farm & Lumber	sprayers, spray bottle, cement, tape, turflogna, ant treatment, backpacker sprayer, osmocote, fafard mix	28406	256.98	11994	Gardening supplies for downtown flower beds
12/11/2007	Repairs & Maintenance - CRA	Graham Farms	various flowers	28454	104.00	11999	
03/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	caladiums for flower pots	29231	171.95	12384	For downtown clock tower flowerbeds
03/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	caladium bulbs	29231	21.42	12614	For flower pots
04/09/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	soaker hose for downtown flower beds	29229	154.90	12616	For downtown flower beds
04/09/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	dep. on flats, lantern gold 4.5 inch	29250	613.75	12609	
04/24/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	3 gallon Longpetalium-Ruby	29319	288.00	12649	
04/30/2008	Repairs & Maintenance - CRA	Ace Hardware	tape	29499	3.16	12657	Electric tape for soaker hose for downtown landscaping
04/30/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	fertilizers for CRA flower gardens	29355	163.21	12676	For flower gardens
04/30/2008	Repairs & Maintenance - CRA	Bennett's True Value	cyress mulch	29432	156.00	12623	For downtown flower beds
04/30/2008	Repairs & Maintenance - CRA	Bennett's True Value	cyress mulch	29432	156.00	12623	For downtown flower beds
04/30/2008	Repairs & Maintenance - CRA	Bennett's True Value	pea gravel	29432	23.94	12633	
04/30/2008	Repairs & Maintenance - CRA	Bennett's True Value	cyress mulch	29432	156.00	12648	
04/30/2008	Repairs & Maintenance - CRA	Bennett's True Value	cyress mulch	29432	156.00	12652	
04/30/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	1 galion Pentia, 1 gallon Verbena	29358	11.96	12672	For irrigation system downtown
04/30/2008	Repairs & Maintenance - CRA	Home Depot	various annuals and watering cans-CRA fl	29378	118.18	12675	CRA district flower beds
05/31/2008	Repairs & Maintenance - CRA	Graham Farms	flowers for clock tower garden	29396	264.00	14766	For downtown clock tower flowerbeds
06/12/2008	Repairs & Maintenance - CRA	Jones & Son Fire Extinguish	Annual fire extinguisher maintenance	29691	5.00	14775	Chamber of commerce restroom s
06/12/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fafard Mx #3-B	29656	54.95	14791	
06/30/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fafard mix #3-B downtown landscaping	29787	131.88	12828	For downtown landscaping

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PQ No	Notes on Documentation Provided
06/30/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	7 gal crape myrtle, 3 gal loropetalum, 3	29792	89.00	12822	Shrubs for PD
07/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	cydress mulch	30110	157.68	12873	for downtown landscaping
07/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	antibug killer, clamp, pipe coupling	30110	39.92	12899	For flower bed surrounding clock tower
08/01/2008	Repairs & Maintenance - CRA	Home Depot	annuals, hose, 4.5 inch annuals	29982	99.45	13007	For landscaping downtown
08/31/2008	Repairs & Maintenance - CRA	Home Depot	annuals, hose, 4.5 inch annuals	29982	20.00	13007	For landscaping downtown
09/18/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	BugGeta, Thuricide	30286	36.97	13039	Streets
09/18/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	DBL K/O rose, loropetalum	30288	368.00	13307	
09/25/2008	Repairs & Maintenance - CRA	Home Depot	plants, fertilizer, brushes, planter	30304	367.28	13306	For downtown landscaping in historic district
09/26/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	ECF lava rock, delivery charge	30337	496.89	13338	1st St & 2nd Ave U
09/30/2008	Repairs & Maintenance - CRA	Graham Farms	10" Mums, large mums	30327	251.40	13341	
10/16/2008	Repairs & Maintenance - CRA	Bennett's True Value	ant/roach killer	30336	292.50	13329	
10/16/2008	Repairs & Maintenance - CRA	Bennett's True Value	Fairfax Mix #3-B	30457	10.98		
10/16/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Turf & Orn Fung w/Terra	30454	99.92		
10/16/2008	Repairs & Maintenance - CRA	Blooming Woods Nursery	Fall Mums, 8" Mums	30458	12.85		
10/31/2008	Repairs & Maintenance - CRA	Home Depot	Crotons, trays, pots, landscaping CRA di	30481	374.83		landscaping in Downtown CRA District
10/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	BugGeta Plus Killer, ant killer	30726	29.97		CRA District landscaping
10/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	cydress mulch	30726	312.00		for Downtown flower gardens & pots
10/31/2008	Repairs & Maintenance - CRA	Graham Farms	flower food	30726	13.99		
11/14/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	pure yellow delta pansy	30646	216.00		
11/20/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	fertilizer, fairfax	30678	189.91		landscaping in Downtown CRA District
11/20/2008	Repairs & Maintenance - CRA	Graham Farms	snappers	30743	162.00		
12/12/2008	Repairs & Maintenance - CRA	Alachua Farm & Lumber	planter for corner in front of Jericho M	30746	19.88		
01/23/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fire ant killer, grow bloom booster, orna	30878	33.15		for corner in front of Jericho Mortgage
03/18/2009	Repairs & Maintenance - CRA	Home Depot	Is - Fairfax mix 3 lbs	31089	187.35		for clock island gardens
03/18/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	80#sakrete mix, curbside delivery, pallet-	31146	255.70		for CRA District gardens
03/31/2009	Repairs & Maintenance - CRA	Home Depot	Vermiculite, Peters flower food, Oscmocote	31510	144.72		
03/31/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Qt. Annual plants, 1 gal. perennial, Vigoro	31519	48.59		for Downtown flower gardens
03/31/2009	Repairs & Maintenance - CRA	Florida Irrigation Supply Inc	3# Fairfax Mix (12)	31612	149.88		for CRA District landscaping
03/31/2009	Repairs & Maintenance - CRA	Home Depot	circle w/ insert, adapters, nipples, rotors	31626	121.30		irrigation supplies for CRA District landscaping
03/31/2009	Repairs & Maintenance - CRA	Home Depot	annual flowers, PVC fittings, watering can	31699	78.29		for irrigation, watering cans for Downtown CRA District
03/31/2009	Repairs & Maintenance - CRA	Home Depot	soaker hose, perennials, annuals	31718	82.09		for Downtown gardens
03/31/2009	Repairs & Maintenance - CRA	Home Depot	lava rock	31718	509.80		
03/31/2009	Repairs & Maintenance - CRA	Home Depot	perennials	31718	51.81		for landscaping in CRA District
04/10/2009	Repairs & Maintenance - CRA	Blooming Woods Nursery	perennials	31718	59.33		for landscaping in CRA District
04/10/2009	Repairs & Maintenance - CRA	Graham Farms	(20) Loropetalum	31616	160.00		for landscaping in CRA District
04/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	Vinca(mixed colors), Impatiens, Vista Su	31836	423.50		for Downtown landscaping
04/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	(80) bags of mulch	31836	159.20		for landscaping in Downtown area
04/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	50' soaker hose	31836	25.98		for landscaping in Downtown area
04/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	fertilizer	31836	5.99		for Downtown landscaping
05/08/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	cydress mulch	31783	169.15		Landscaping in CRA District
05/11/2009	Repairs & Maintenance - CRA	Jones & Son Fire Extinguish	Ruellia, Fairfax Mix, 25# Peters 20-10-20	31783	149.89		
05/31/2009	Repairs & Maintenance - CRA	Blooming Woods Nursery	Ann, Inspec, & Main @ Chamber of Comm/PUBLIC	31858	27.00		for annual inspection and maintenance of fire extinguisher located at chamber of commerce/public restrooms building
06/05/2009	Repairs & Maintenance - CRA	Home Depot	3 gal. Loropetalum, Lianas	31992	172.00		landscaping in Downtown flower gardens
06/10/2009	Repairs & Maintenance - CRA	Florida Plant Specialists, LL	Perennial&garden hoses for Downtown Are	32033	129.87		for landscaping in Downtown area gardens
09/21/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Mums for Downtown Gardens	32994	632.50		for landscaping in Downtown area
09/30/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Osmocote, snail&slug bait, fire ant gran	32660	105.97		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
11/23/2009	Repairs & Maintenance - CRA	Graham Farms	snappers, super, petunias for C	33014	443.00		Landscaping - CRA District
11/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	(115) packs cypress mulch	33129	228.85		
11/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	Buy-B-Gone, spreader	33129	26.98		flower beds in CRA district
11/30/2009	Repairs & Maintenance - CRA	Cement Precast Products, In	(4) Lg. cement planters for CRA District	33109	475.00		for CRA District
12/17/2009	Repairs & Maintenance - CRA	RBI Electrical Contracting	Replace GFI on light pole on Main Street	33109	70.00		replaced outlets on light pole on Main Street
12/23/2009	Repairs & Maintenance - CRA	Midwest Farm & Feed	(6) bales of hay	33228	40.50		
12/31/2009	Repairs & Maintenance - CRA	Alachua Farm & Lumber	(10) 3# Fafard mix	33247	124.90		
12/31/2009	Repairs & Maintenance - CRA	ACE Hardware	(75) pkgs. red mulch Bonnie plants	33329	149.25	15735	no indication of what mulch was for
12/31/2009	Repairs & Maintenance - CRA	Bennett's True Value	5 gallon plastic pail	33337	22.98		
12/31/2009	Repairs & Maintenance - CRA	Graham Farms	Burgeta killer, insect killer	33521	81.00		for CRA District flower pots
02/25/2010	Repairs & Maintenance - CRA	ACE Hardware	(1) lot of petunias for CRA District flo	33621	41.88	16080	For downtown landscaping
02/28/2010	Repairs & Maintenance - CRA	Bennett's True Value	Org.seeds,seeds, jungle growth	33688	46.41		
02/28/2010	Repairs & Maintenance - CRA	Bennett's True Value	5# plant food	33769	6.99		for landscaping Downtown
03/19/2010	Repairs & Maintenance - CRA	Alachua Farm & Lumber	electric inline Valve,vermivult,esomco	33790	141.76		
03/19/2010	Repairs & Maintenance - CRA	Marlow L. Smith Electric Co	install time clock on Irrig. System along	33989	141.29	16096	Replace timer for sprinkler system
03/31/2010	Repairs & Maintenance - CRA	ACE Hardware	(71) 2CT red mulch	33989	26.56	16161	For downtown landscaping
03/31/2010	Repairs & Maintenance - CRA	ACE Hardware	flowers,hose washer,coupler	33993	8.99		for Downtown gardening/landscaping
03/31/2010	Repairs & Maintenance - CRA	ACE Hardware	filter, card, air filter, service	33903	91.71		for Clock Tower
03/31/2010	Repairs & Maintenance - CRA	Bennett's True Value	duct tape, bit	33903	6.99		
03/31/2010	Repairs & Maintenance - CRA	Bennett's True Value	pxc cement, pipe cutter, mulch	33903	181.57		for Downtown landscaping
03/31/2010	Repairs & Maintenance - CRA	CK Contracting, Inc.	Svc call: irrigation control panel@Dean	33877	150.00		pipe replaced at Dean Davis building
03/31/2010	Repairs & Maintenance - CRA	Graham Farms	Dianthus mix, Verbeena Babylon Blue & Red	33882	41.50		
03/31/2010	Repairs & Maintenance - CRA	Lowe's	(77) bags lava rock,delivery	33923	355.43		
04/09/2010	Repairs & Maintenance - CRA	Alachua Farm & Lumber	(8) fafard mix, lumel,(3) spray bottles	33901	112.89		for Downtown flower gardens
04/16/2010	Repairs & Maintenance - CRA	RBI Electrical Contracting,	Replaced 50 AMP 2-pole breaker for Stree	33961	175.00	00000100	replaced street lights and breaker on Main Street
04/30/2010	Repairs & Maintenance - CRA	ACE Hardware	Evemials Assorted 1 Gallon for Downtow	34080	24.43	00000131	for Downtown landscaping
04/30/2010	Repairs & Maintenance - CRA	Bennett's True Value	G175x5/8 NY GDN Hose	34054	11.99	00000136	
05/28/2010	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fafard Mix #3-B Fertilizer for Downtow	34176	124.90	00000270	for Downtown CRA landscaping
06/30/2010	Repairs & Maintenance - CRA	Bennett's True Value	Burgeta Plus Killer for Flower Gardens a	34377	12.99	00000301	for flower gardens at clock tower
06/30/2010	Repairs & Maintenance - CRA	Bennett's True Value	11 5Lb. Fireant Max Granules for Flower	34377	24.99	00000301	for flower gardens at clock tower
09/30/2010	Repairs & Maintenance - CRA	Lowe's	Flowers for Main Street	34871	339.66	00000776	
11/30/2010	Repairs & Maintenance - CRA	Bennett's True Value	4L.B. Fire Ant Treatment for Flower Pots	34903	4.99	00000796	for flower pots
02/28/2011	Repairs & Maintenance - CRA	Lowe's	Landscaping Plants for Downtown	35247	175.56	00000971	for Downtown Clock Island
02/28/2011	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fafard Mix #3-B for Downtown Flower Pots	35716	124.90	00001478	for Downtown flower pots
03/11/2011	Repairs & Maintenance - CRA	Graham Farms	Peters IO-30-20 Blossom Fertilizer for D	35716	29.99	00001478	for Downtown flower pots
03/11/2011	Repairs & Maintenance - CRA	Graham Farms	Petunia Tidal Wave Cherry Flowers for FI	35771	70.00	00001354	for Downtown flower pots
03/11/2011	Repairs & Maintenance - CRA	Graham Farms	Petunia Tidal Wave Silver Flowers for Do	35771	98.00	00001354	for Downtown flower pots
03/11/2011	Repairs & Maintenance - CRA	Graham Farms	Petunia Easy Wave Blue Flowers for Downt	35771	28.00	00001354	for Downtown flower pots
03/31/2011	Repairs & Maintenance - CRA	Bennett's True Value	Red Cypress Mulch for Downtown Lanescap	35907	358.56	00001578	for Downtown flower pots
03/31/2011	Repairs & Maintenance - CRA	Bennett's True Value	Red Cypress Mulch for Downtown Lanescap	35907	308.45	00001489	for Downtown landscaping
03/31/2011	Repairs & Maintenance - CRA	Bennett's True Value	REFUND- exchange red cypress mulch	35907	(40.16)	00001578	
03/31/2011	Repairs & Maintenance - CRA	Lowe's	2 Gallon Watering Cans	35975	54.80	00001531	
04/07/2011	Repairs & Maintenance - CRA	SNG Commercial Maintenan	Power Sweeping of Downtown Area on 3/31/	35935	360.00	00001635	for Pioneer Days
04/28/2011	Repairs & Maintenance - CRA	Gainesville Neon and Signs	Price to remove the double face reader's	36031	1,549.98	00001685	City Hall: remove, repair, replace reader
05/23/2011	Repairs & Maintenance - CRA	Bennett's True Value	Repaired & Serviced 511 M455 Tiller used	36253	84.56	00001846	for Downtown landscaping projects
09/28/2011	Repairs & Maintenance - CRA	CK Contracting, Inc	Purchase and replace lighting contractor	36840	85.00	00002307	High Springs Fire Department
02/09/2012	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Peters IO-30-20 Blossom Fertilizer	37522	44.99	00002823	No invoice or purchase order provided

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
02/09/2012	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fairland Mix #3-B for flower pots in CRA D	37522	101.52	00002952	for flower pots in CRA District
02/09/2012	Repairs & Maintenance - CRA	Alachua Farm & Lumber	Fairland Mix #3-B	37522	12.69	00002923	No invoice or purchase order provided
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	Gemcoke 14-14-14- 3104 MO	37553	89.99	00002929	No invoice or purchase order provided
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	2.5 qt. Sennett (\$5.98- .60 discount=\$5.3	37553	5.38	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	3.0 qt. Perennial (\$5.98- .60 discount =	37553	5.38	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	1.0 qt. Annual Garden Club (\$3.33 each -	37553	6.00	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	1.25 qt. Annual (\$2.98 ea - .50 each = \$	37553	8.04	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	State Tax	37553	1.57	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	1.0 qt. Annual Garden Club (\$3.33 each -	37553	6.00	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	3.0 qt. Perennial (\$5.98- .60 discou	37553	16.14	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	5-pk. Annuals (\$1.98 each - .20 discou	37553	7.12	00002929	
02/09/2012	Repairs & Maintenance - CRA	BASTI GONZALEZ	2.5 qt. Sennett (\$5.98- .60 discou	37553	10.76	00002929	
02/29/2012	Repairs & Maintenance - CRA	Bennett's True Value	State Tax	37675	2.40	00002929	
02/29/2012	Repairs & Maintenance - CRA	Bennett's True Value	Red Cypress Mulch for CRA District	37675	180.00	00002931	for CRA District
02/29/2012	Repairs & Maintenance - CRA	Lowes	6-pk Annuals for CRA District	37726	45.12	00003007	for CRA District
02/29/2012	Repairs & Maintenance - CRA	Lowes	18 Pk Landscape Annuals for CRA District	37726	9.48	00003007	for CRA District
02/29/2012	Repairs & Maintenance - CRA	Lowes	19 -pk Annuals Premium Landscape for CRA	37726	16.13	00003007	Landscape for CRA District
02/29/2012	Repairs & Maintenance - CRA	Lowes	Marigold, Queen Sophia for CRA District	37726	1.79	00003007	for CRA District
03/30/2012	Repairs & Maintenance - CRA	PACE Custom Jewelers & TI	Annual Clock Maintenance	37817	350.00	00003151	Annual general clock maintenance
03/31/2012	Repairs & Maintenance - CRA	Face Hardware	Faucet Sink Celcor 3/4" for Clock	37831	5.49	00003147	for Clock
03/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	9.8 Oz. Wind/DR Chaik for Clock	37836	11.98	00003152	for Clock
03/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	15. Oz. Reach Killer for repairs at Main	37836	3.99	00003155	Main Street Clock Tower
03/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	1lb. Reach Prufe	37836	6.99	00003155	Main Street Clock
03/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	HD Sgl Pole TOG Switch	37836	6.99	00003155	Main Street Clock
04/26/2012	Repairs & Maintenance - CRA	Bennett's True Value	15A WHI PRM GrCl Outlet	38001	11.99	00003258	Main Street Clock
04/26/2012	Repairs & Maintenance - CRA	Grandiflora	Lantana New Gold Flowers for Clock Tower	38001	204.00	00003258	for Clock Tower
04/30/2012	Repairs & Maintenance - CRA	Lowes	Discount for picking up plants	38080	(10.20)	00003243	for Clock Tower
04/30/2012	Repairs & Maintenance - CRA	Lowes	18 Pk Landscape Annuals for CRA District	38080	19.96	00003243	for CRA District
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	25 Pk Grey Wire Connector	38224	0.99	00003439	
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	3/4 Whit. Male Adapter	38224	0.50	00003439	Irrigation at Clock Tower
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	MW 8" HD Lihesman Pler	38224	16.99	00003439	Irrigation at Clock Tower
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	8 oz. Smart Straw WD40	38224	3.99	00003439	
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	WHI WO 1G Outlet Box	38224	4.99	00003439	Irrigation at Clock Tower
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	GRY GP 1G Blank Cover	38224	1.49	00003439	Irrigation at Clock Tower
05/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	1/2" PVC Term Adapter	38224	1.18	00003439	Irrigation at Clock Tower
Total					\$ 20,482.05		

GL Date General Ledger Account Vendor Description Check No Amount PO No Notes on Documentation Provided

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
07/31/2008	Promotional Activities - CRA	Florida League of Cities	ad FLC 82 Annual Conference	30035	\$ 300.00	14702	Black & white 1/2 page ad
07/31/2008	Promotional Activities - CRA	Great Outdoors Restaurant	ad Florida Magazine	30042	135.00		Promotions for farmers market
09/30/2008	Promotional Activities - CRA	Visit Florida	website advertisement- promotional video	30562	1,500.00	13407	Promotional
12/31/2008	Promotional Activities - CRA	CBS Outdoor	Billboard 1st Rental Fee 11/24/08-12/21/	30979	300.00		Billboard
12/31/2008	Promotional Activities - CRA	CBS Outdoor	Billboard 2nd Rental Fee	31099	300.00		Billboard
01/15/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 3rd Rental Fee -1/19/09-2/15/09	31099	300.00		Billboard
02/12/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 4th Rental Fee 2/16/09 - 03/1	31277	300.00		Billboard
03/11/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 5th Rental Fee - 03/16/09-04/1	31478	300.00		Billboard

CRA Expenditures
Fiscal Years 2008 - 2012

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
04/16/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 6th Rental Fee - 4/13/09 - 5/1	31664	300.00		Billboard
05/11/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 7th Rental Fee- 05/11/09 - 6/7/	31845	300.00		Billboard
06/10/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 8th Rental Fee - 6/6/09 - 7/5/	32026	300.00		Billboard
07/17/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 9th Rental Fee 7/6/09 - 8/2/09	32231	300.00		Billboard
08/13/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 10th Rental Fee- 8/3/09 - 8/3	32389	300.00		Billboard
09/01/2009	Promotional Activities - CRA	CBS Outdoor	Billboard 11th Rental Fee- 8/31/09 - 9/2	32505	300.00		Billboard
10/01/2009	Promotional Activities - CRA	CBS Outdoor	Billboard - 12th Rental Fee - 9/28/09 -	32680	300.00		Billboard
10/09/2009	Promotional Activities - CRA	CBS Outdoor	Billboard-13th/Final Rental Fee 10/29/09	32713	300.00		Billboard
Total					5,835.00		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
01/09/2008	Repairs & Maintenance - CRA	Ace Hardware	tole, cable ties, cleaner	28603	69.94	12165	Tote 32oz charcoal, tes cable 14" BK 100pk, cleaner all purpose 32oz (cleaning & storage for christmas lights)
04/02/2008	Promotional Activities - CRA	High Springs Main Street Pr	1/3 contribution x-mas decorations	29183	352.00		Pole lights, christmas tree & decorations
09/30/2008	Repairs & Maintenance - CRA	Thomsn Works, Inc.	Christmas Tree	30358	4,000.00	13405	Holiday tree construction/fabrication
11/20/2008	Repairs & Maintenance - CRA	Thomson's Flower Shop	roll valvet ribbon for holiday wreaths	30765	79.80		
11/26/2008	Repairs & Maintenance - CRA	Sherrifield's Hardware	washers for Christmas wreaths on light p	30800	26.10		for christmas wreaths on light poles downtown
12/31/2008	Repairs & Maintenance - CRA	Ace Hardware	duplex receptacle	31086	15.99		for Downtown christmas tree
10/23/2009	Repairs & Maintenance - CRA	Wayne Manufacturing Comp	amber flame bulbs for Christmas wreaths	32854	166.90		for Christmas wreaths: Ship to 25555 NW 158th Ave
11/23/2009	Repairs & Maintenance - CRA	Jerry Bratcher	(62) Jumbo bows for Christmas wreaths	32993	99.28		for Christmas wreaths
11/23/2009	Repairs & Maintenance - CRA	Jerry Bratcher	(62) Jumbo bows for Christmas wreaths	32993	99.28		for Christmas wreaths
11/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	anchors, turnbuckles	33129	59.19		Parts for Christmas tree set-up
11/30/2009	Repairs & Maintenance - CRA	RBI Electrical Contracting,	repl. GFI outlets on 2 poles;fixed wreath	33109	225.00		replaced outlets on light poles and repaired sockets on Christmas wreaths
11/30/2009	Repairs & Maintenance - CRA	Bennett's True Value	cable ties	33129	7.79		xmas wreaths
12/10/2009	Repairs & Maintenance - CRA	Lowe's	(6)litters for lights;insulation;blowers	33160	19.97		for Christmas tree lights
12/31/2009	Repairs & Maintenance - CRA	Lowe's	battery operated pine wreath	33357	39.97		-
01/31/2010	Repairs & Maintenance - CRA	Bennett's True Value	tarp	33583	14.99		for Christmas tree
09/30/2010	Repairs & Maintenance - CRA	Marlow L. Smith Electric Co	Six (6) receptacles for Light Poles for	34913	347.48	00000800	for light poles for holiday ornaments/wreaths in CRA District; for Christmas lights on Main Street pole
09/30/2010	Repairs & Maintenance - CRA	Marlow L. Smith Electric Co	Labor for building receptacles 4 hours -	34913	304.00	00000800	electrician 2 hours
11/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Ties/Cable 10-3/4 BLK 100Pk for Christmas	35220	12.49	00001003	for Christmas lights
11/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Ties/Cable 14" BK K 100 Pk	35220	14.49	00001004	Streets - Christmas lights
11/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Ace Jost Nail 15" H&H#	35220	4.99	00001007	for Christmas light outlet
11/30/2010	Repairs & Maintenance - CRA	Bennett's True Value	20A Alm HD GFCl Outlet	35189	14.99	00001030	for tree lighting
11/30/2010	Repairs & Maintenance - CRA	Bennett's True Value	MM Pro 3/16x6 Screwdriver	35189	7.19	00001030	for tree lighting
Total					5,981.83		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
05/19/2008	Promotional Activities - CRA	High Springs Main Street Pr	Sponsorship Contributions - Fireworks	29717	3,000.00	-	
04/30/2009	Repairs & Maintenance - CRA	Ace Hardware	stakes - Pioneer Days	31833	39.50	-	

Other Questionable

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
04/30/2009	Repairs & Maintenance - CRA	Streichers Police Equipment	caution tape,Pioneer Days,crime scene ta	31772	54.95		for Pioneer Days
05/14/2009	Repairs & Maintenance - CRA	Bob's Barricades	Workzone sign, barricades,meat board,\$3/d	31859	1,576.17		for Pioneer Days
05/21/2009	Repairs & Maintenance - CRA	Bob's Barricades	Rental -50 barricades&200 cones for Pione	31881	307.50		for Downtown Pioneer Days Festival
06/30/2009	Repairs & Maintenance - CRA	Marchants & Southern Bank	picture hooks for Art in City Hall	32240	80.19		
07/09/2009	Promotional Activities - CRA	Lucie Regensdorf	Art in City Hall Food	32211	100.00		CITY HALL Art Show
07/31/2009	Promotional Activities - CRA	Ace Hardware	mounting tape - Art in City Hall	32337	4.79		Art in City Hall supplies
07/31/2009	Promotional Activities - CRA	Ace Hardware	batteries - Art in City Hall	32337	4.49		Art in City Hall supplies
07/31/2009	Promotional Activities - CRA	Bennett's True Value	mono-filament line	32419	19.98		Art in City Hall supplies
07/31/2009	Promotional Activities - CRA	Bennett's True Value	plates cups,sweet tea for Art Show	32405	28.64		
09/30/2009	Promotional Activities - CRA	Petty Cash	Holding for pictures - Art in City Hall	32727	83.00		
02/25/2010	Promotional Activities - CRA	Hershell's Woodworks	food/drinks for Art in City Hall	33650	86.92		
02/25/2010	Promotional Activities - CRA	Petty Cash	double sided tape for Art in City Hall	33650	5.75		
06/30/2010	Promotional Activities - CRA	Petty Cash	beverages,snacks for Art in City	34398	19.08		Received by: L. Rodriguez
10/20/2011	Prop & Gen Lab Ins - CRA	Public Risk Insurance Agenc	10/1/11 - 10/1/12 renewal	36952	1,655.91		Received by: L. Rodriguez
10/28/2011	Repairs & Maintenance - CRA	Wayne Manufacturing Comp	C9 130V 7W Nickel Plated Brass Base 3000	37002	210.00	00002476	allocation of insurance policy renewal
10/28/2011	Repairs & Maintenance - CRA	Wayne Manufacturing Comp	40W 130V Amber Medium Base Bulbs	37002	100.00	00002476	Ship to: Public Works, 245 NW Second St
12/30/2011	Prop & Gen Lab Ins - CRA	Wayne Manufacturing Comp	UPS Shipping	37002	43.73	00002476	Ship to: Public Works, 245 NW Second St
02/09/2012	Repairs & Maintenance - CRA	Public Risk Insurance Agenc	10/1/11 - 10/1/12 Renewal	37312	827.95		allocation of insurance policy renewal
03/22/2012	Prop & Gen Lab Ins - CRA	BASTI GONZALEZ	20 oz. Orange Crush (\$1.48 - .15 discoun	37553	1.33	00002929	
Total		Public Risk Insurance Agenc	10/1/11 - 10/1/12 Renewal	37791	827.95		allocation of insurance policy renewal
					\$ 9,077.83		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
10/11/2007	Building Demolition	Bank of America Public Cap	2006 decorative street	28032	40,031.52		
05/31/2008	Repairs & Maintenance - CRA	Bergen Warner Electric Inc.	Repair broken conduit by Jerry's Barber-4 hours of labor	29581	240.00	14773	Street lights To repair broken conduit and wires on corner decorative light by Jerry's barber shop on main street
07/10/2008	Repairs & Maintenance - CRA	B&M Equipment	16" floor saw, diamond blade, waiver	29840	92.06	12851	Saw used for cutting sidewalk for installation of
07/17/2008	Repairs & Maintenance - CRA	Bergen Warner Electric Inc.	install 100amp svc next to Priest Theater	29888	1,995.00	12855	wiring for decorative lights on NW 1st St
07/31/2008	Repairs & Maintenance - CRA	Ace Hardware	concrete mix, edger, sponges, trowel	30106	218.77	12867	Electrical work for decorative lighting
07/31/2008	Repairs & Maintenance - CRA	Ace Hardware	cut off wheel, dust mask	30106	21.97	12867	For sidewalk repair on NW 1st Ave & NW 1st St for decorative lights installation
07/31/2008	Repairs & Maintenance - CRA	Ace Hardware	concrete mix	30106	55.08	12867	Supplies for installing and repairing decorative street lights on NW 1st Ave & NW 1st St
07/31/2008	Repairs & Maintenance - CRA	Ace Hardware	trowel, cement	30106	10.78	12867	For sidewalk repair on NW 1st St for decorative street lighting
07/31/2008	Repairs & Maintenance - CRA	Ace Hardware	concrete mix	30106	83.72	12867	For decorative street lights on NW 1st Ave & NW 1st St
07/31/2008	Repairs & Maintenance - CRA	Ace Hardware	80# concrete mix	30106	36.72	13030	For decorative street lights on NW 1st Ave & NW 1st St
07/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	starting fluid	30110	2.49	12866	For fixing broken sidewalk on NW 1st St after installing wiring for decorative street lights
07/31/2008	Repairs & Maintenance - CRA	Bennett's True Value	MAS wheel, cut-off wheel	30110	62.94	12866	For rented saw for cutting sidewalks for decorative light electrical installation main street
							For decorative street lights on NW 1st Ave & NW 1st St main street

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
10/09/2008	Debt Service-Principal-CRA	Banc of America Public Cap	Streetlights-Principal	30428	35,485.43		Loan Principal: Decorative Street for Downtown High Springs
10/09/2008	Debt Service-Interest-CRA	Banc of America Public Cap	Streetlights-Interest	30428	4,546.09		Loan Interest: Decorative Street for Downtown High Springs
03/31/2009	Repairs & Maintenance - CRA	Marpan Supply Company, In	Bulbs for decorative street lamps	31672	595.60		
09/30/2009	Repairs & Maintenance - CRA	Marpan Supply Company, In	decorative street lamps	32732	297.80		bulbs for decorative street lamps in Downtown District
10/09/2009	Debt Service-Principal-CRA	Banc of America Public Cap	Deco Streetlights, Ballpark, Tanker/Pum	32705	36,940.33		Loan Principal: 2006 Decorative Street Light
10/09/2009	Debt Service-Interest-CRA	Banc of America Public Cap	Deco Streetlights, Ballpark, Tanker/Pum	32705	3,091.19		Loan Interest: 2006 Decorative Street Light
11/30/2009	Repairs & Maintenance - CRA	Lowe's	(10) rope lights for CRA District	33160	79.70		for Decorative Lamp Posts in CRA District
06/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Duct Tape for Decorative Street Lamps Te	34406	6.49	00000387	for Decorative Street Lamps
06/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Photocell Swivel 1875W Return	34406	(12.49)	00000435	
06/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Photocell Swivel 1875W Return	34406	24.98	00000387	for Decorative Street Lamps
06/30/2010	Repairs & Maintenance - CRA	Ace Hardware	Light Control S0K20WZ000W	34406	9.99	00000435	
10/01/2010	Debt Service-Principal-CRA	Banc of America Public Cap	Streetlights - Principal - Final Payment	34885	38,454.88		Loan Principal: 2006 Decorative Street Light
10/01/2010	Debt Service-Interest-CRA	Banc of America Public Cap	Streetlights - Interest - Final Payment	34885	1,576.64		Loan Interest: 2006 Decorative Street Light
12/31/2010	Repairs & Maintenance - CRA	Ace Hardware	Clear Rope Lights 18' for Decorative Lig	35435	59.94	00001107	for decorative light poles
Total					\$ 163,997.62		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
04/30/2011	Improve Other than Bids - CRA	Ace Hardware	concrete mix 60 lb james park---ballards	36057	17.16	00001745	James Paul Park
05/06/2011	Improve Other than Bids - CRA	Alachua Farm & Lumber	James Paul Park: Metal Head Zinc Spike	36071	29.99	00001792	James Paul Park
05/06/2011	Improve Other than Bids - CRA	Alachua Farm & Lumber	James Paul Park: 5/8" x 90' garden hose	36071	35.49	00001792	James Paul Park
05/06/2011	Improve Other than Bids - CRA	Alachua Farm & Lumber	James Paul Park: (10) 3# Farlad Mix	36071	124.90	00001792	James Paul Park
05/06/2011	Improve Other than Bids - CRA	Alachua Farm & Lumber	James Paul Park: Penscola Bahia	36071	79.99	00001792	James Paul Park
05/06/2011	Improve Other than Bids - CRA	Tropic Traditions, Inc.	114 native plants for James Paul Park	36105	812.00	00001761	James Paul Park
06/28/2011	Improve Other than Bids - CRA	Victor Stanley, Inc.	4' Classic Series Backless Bench, scroll	36391	5,540.40	00001832	James Paul Park
06/28/2011	Improve Other than Bids - CRA	Victor Stanley, Inc.	Black Plastic Liner (36 gal.) 10 ft SD-	36391	91.20	00001832	James Paul Park
06/30/2011	Improve Other than Bids - CRA	Lowe's	Rebar 1/2" X 10' for James Paul Park	36446	57.84	00002013	James Paul Park
06/30/2011	Improve Other than Bids - CRA	Lowe's	Landscape Timber 8' Premium for James Pa	36446	78.80	00002013	James Paul Park
06/30/2011	Improve Other than Bids - CRA	Lowe's	12' Sand/Tan Mirador Edge	36446	115.70	00002013	James Paul Park
07/31/2011	Improve Other than Bids - CRA	Lowe's	6x60 Weedfree Premium Fabric for James P	36586	51.24	00002067	James Paul Park
07/31/2011	Improve Other than Bids - CRA	Lowe's	3x50 Weedfree Premium Fabric	36586	53.08	00002067	James Paul Park
07/31/2011	Improve Other than Bids - CRA	Lowe's	75pk Landscape Fabric Pin	36586	18.94	00002067	James Paul Park
07/31/2011	Improve Other than Bids - CRA	Lowe's	Qt. Roundup Super Concentrate	36586	84.52	00002067	James Paul Park
08/24/2011	Improve Other than Bids - CRA	Festival Sign Service	18" x 30" x 1/2" MDO, singl-sided shape	36664	444.48	00002005	James Paul Park
Total					\$ 8,143.73		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
12/31/2011	Improve Other than Bids - CRA	Callum Gibb	Architectural services for Farmer's Mkt.	37417	4,950.00		Farmer's Market Pavilion
02/24/2012	Improve Other than Bids - CRA	Callum Gibb	Artistic rendering of Farmer's Market Pa	37623	1,200.00	00002997	Farmer's Market Pavilion
06/30/2012	Contractual Services - CRA	Callum Gibb	Architectural Services Proposal for prep	39455	2,000.00	00003589	USDA application for Farmer's Market Pavilion
Total					\$ 8,150.00		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
02/29/2012	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
02/29/2012	Improve Other than Bldgs - CRA	Nelson's Lark Buildings	GAZEBO/POCKET PARK	37729	\$ 3,506.00	00003034	Gazebo for Pocket Park
03/31/2012	Repairs & Maintenance - CRA	Bennett's True Value	Welded Chain for Pocket Park Gazebo	37836	6.27	00003149	for Pocket Park Gazebo
04/11/2012	Repairs & Maintenance - CRA	B&W Equipment	Rental of Trencher for Irrigation line 1	37878	180.00	00003199	Pocket Park Gazebo: Irrigation line
04/11/2012	Repairs & Maintenance - CRA	B&W Equipment	Rental of Trailer for Trencher	37878	20.00	00003199	Pocket Park Gazebo: Irrigation line
04/11/2012	Repairs & Maintenance - CRA	B&W Equipment	Refill Gas Tank on Trencher	37878	13.50	00003199	Pocket Park Gazebo: Irrigation line
04/11/2012	Repairs & Maintenance - CRA	B&W Equipment	Environmental Charge	37878	3.60	00003199	Pocket Park Gazebo: Irrigation line
04/11/2012	Repairs & Maintenance - CRA	B&W Equipment	Damage/Insurance Waiver	37878	28.00	00003199	Pocket Park Gazebo: Irrigation line
04/13/2012	Repairs & Maintenance - CRA	Hughes Supply	ACC 1X20 PVC S40 Ball End Pipe for Irrig	37902	176.96	00003185	for Irrigation at Gazebo
04/30/2012	Repairs & Maintenance - CRA	ACE Hardware	Pipe Galv T&C 3/4"x21	38102	11.96	00003220	Pocket Park
04/30/2012	Repairs & Maintenance - CRA	ACE Hardware	Labor	38102	4.00	00003220	Pocket Park
04/30/2012	Repairs & Maintenance - CRA	ACE Hardware	Elbow 45° - SXS SCH40	38102	12.90	00003220	Pocket Park
04/30/2012	Repairs & Maintenance - CRA	ACE Hardware	Bushing40PVC 1SPIG3/4FPT	38102	2.58	00003220	Pocket Park
04/30/2012	Repairs & Maintenance - CRA	ACE Hardware	Elbow GLV 3/4" 90 DEG EG	38102	5.58	00003220	Pocket Park
04/30/2012	Repairs & Maintenance - CRA	Bennett's True Value	Bibb Hose Brass 3/4"RPT	38102	14.98	00003220	Pocket Park
04/30/2012	Repairs & Maintenance - CRA	Bennett's True Value	Miscellaneous Hardware	38060	0.54	00003221	Gazebo
04/30/2012	Repairs & Maintenance - CRA	Bennett's True Value	3/4" Galv Pipe Strap	38060	1.38	00003221	Gazebo
04/30/2012	Repairs & Maintenance - CRA	Bennett's True Value	3/4" BR5 MHT Vac Breaker	38060	13.58	00003221	Gazebo
04/30/2012	Repairs & Maintenance - CRA	Merchants & Southern Bank	Solar "Guardian" Security Floodlight wit	38115	139.98	00003296	Gazebo
07/31/2012	Improve Other than Bldgs - CRA	CK Contracting, Inc.	Shipping	38478	13.70	00003296	Gazebo
07/31/2012	Improve Other than Bldgs - CRA	CK Contracting, Inc.	Gazebo Handicapp Ramp and Stairs	38478	1800.00	00003602	Gazebo
07/31/2012	Improve Other than Bldgs - CRA	CK Contracting, Inc.	Stain for Gazebo	38478	75.00	00003602	Gazebo
	Improve Other than Bldgs - CRA	CK Contracting, Inc.	Additional concrete for ramp	38478	200.00	00003602	Gazebo
Total					\$ 6,230.51		

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
01/23/2009	Downtown Projects - CRA	Jones Edmunds	December-08 Services	3149	500.42		professional services for paving project
02/12/2009	Downtown Projects - CRA	Jones Edmunds	January - 09 Services	31285	40.95		professional services for paving project
03/24/2009	Downtown Projects - CRA	Jones Edmunds	2009 General Engineering Services	31558	1,080.35		engineering services for downtown parking paving project
04/30/2009	Downtown Projects - CRA	Personalized Postal Courier	Courier Svc. to Ocala USDA from Jones Ed	31817	80.00		regarding the paving project
05/08/2009	Downtown Projects - CRA	Jones Edmunds	April 2009 General Engineering Services	31811	21.49		engineering services for paving project
09/14/2009	Downtown Projects - CRA	Jones Edmunds	April 2009 General Engineering Services	31811	266.44		engineering services for paving project
09/14/2009	Downtown Projects - CRA	Jones Edmunds	June 2009 General Engineering Services	32556	371.40		engineering services for paving project
09/21/2009	Downtown Projects - CRA	Jones Edmunds	June 2009 General Engineering Services	32556	227.85		engineering services for paving project
11/30/2009	Downtown Projects - CRA	Jones Edmunds	JULY/AUGUST 2009 - General Engineering S	32597	211.73		engineering services for paving project
12/31/2010	Downtown Projects - CRA	Jones Edmunds	Sept 2009 - General Engineering Service	33221	71.70		General engineering services per paving project
01/21/2011	Downtown Projects - CRA	Jones Edmunds	General Engineering Services-November 20	35407	557.10		General engineering services per paving project
05/20/2011	Downtown Projects - CRA	Coleman Construction, Inc.	General Engineering Services -December	35493	371.40		General engineering services per paving project
	Downtown Projects - CRA	Coleman Construction, Inc.	SW Railroad Avenue Repaving & Parking Im	1001	19,179.49	00001981	No documentation provided

SW Railroad Avenue Repaving & Parking

City of High Springs
Community Redevelopment Agency (CRA)

CRA Expenditures
Fiscal Years 2008 - 2012

Source:
Cash Register
Invoices
Purchase Orders

GL Date	General Ledger Account	Vendor	Description	Check No	Amount	PO No	Notes on Documentation Provided
06/23/2011	Downtown Projects - CRA	Jones Edmunds	SW Railroad Avenue Parking & Paving	1002	2,234.45		SW Railroad Ave. Parking and Paving
06/23/2011	Downtown Projects - CRA	Jones Edmunds	SW Railroad Avenue Parking & Paving	1002	29,938.15		SW Railroad Ave. Parking and Paving
06/30/2011	Downtown Projects - CRA	Coleman Construction, Inc.	SW Railroad Ave. Parking and Paving	1003	28,926.58		High Springs SW Railroad Ave Repaving & Parking Project
06/30/2011	Downtown Projects - CRA	Jones Edmunds	SW Railroad Ave. Parking & Paving	1004	3,664.28		SW Railroad Ave. Parking and Paving
07/31/2011	Downtown Projects - CRA	Coleman Construction, Inc.	SW Railroad Avenue Repaving & Parking	1005	4,982.49		High Springs SW Railroad Ave Repaving & Parking Project
09/23/2011	Downtown Projects - CRA	Coleman Construction, Inc.	SW Avenue Repaving & Parking	1006	70,552.80		High Springs SW Railroad Ave Repaving & Parking Project
09/30/2011	Downtown Projects - CRA	Jones Edmunds	SW Railroad Ave. Parking & Paving	1007	2,740.18		SW Railroad Ave. Parking and Paving
09/30/2011	Downtown Projects - CRA	Coleman Construction, Inc.	FINAL SW Railroad Ave. Repaving & Parkin	1008	6,507.44		SW Railroad Ave. Parking and Paving
09/30/2011	Downtown Projects - CRA	Jones Edmunds	SW Railroad Avenue Parking and Paving	1009	5,103.73		SW Railroad Ave. Parking and Paving
Total					\$ 177,630.42		

CRA Board Agenda Minutes: Expenditures

Kessler undertook a thorough analysis of the CRA Board agenda minutes in order to identify pertinent dialogue related to questionable project-related expenditures by the CRA. These minutes provided Kessler with supplemental context to financial documents provided (cancelled checks, purchase orders, invoices), as well as insight into the discussions directly relating to the use of CRA funds. This particular section of minutes spans from January 24, 2008 through February 2, 2012, and primarily discusses issues involving Pioneer Day banners, CRA support of Main Street's 4th of July Celebration, funding for billboards & holiday decorations, the Gazebo at Pocket Park, funding for a TV commercial, and landscaping for the downtown area of the City. These minutes highlight discussions of questionable expenditures pertaining to items not in adherence with the term rehabilitation as outlined with the CRA Plan.

CRA Agenda Minutes: January 24, 2008

Minutes from this meeting reveal the presence of Main Street Manager, David Crawford, and registered agent of the High Springs Community Development Center, Ross Ambrose ("Ambrose"), discussing the arrival of *"Pioneer Day banners"*. Ambrose states in the minutes that, *"the banners should be here in mid-February, and they are in the process of creating a process of approving the banners"*.

Drumm also responded to Gene Levine's query concerning the banners, which asked *"if there was an ordinance on the books regarding banners and asked if it would affect these banners"*. In response to Levine's query, Drumm responded by stating that *"we are currently reviewing the sign ordinance to address banners and determine the difference between this kind of banner and the kind you put up for something like a grand opening that does not have a permanence to the wind"*.

CRA Agenda Minutes: May 08, 2008

These minutes describe the intent to support Main Street's July 4th Celebration. A motion was then made by CRA Commissioner, William Coughlin ("Coughlin"), to *"sponsor the High Springs Independence Day Celebration in the amount of \$3,000"*. The motion was seconded by Travis, and then declared carried 4-0 by Williams.

CRA Agenda Minutes: August 28, 2008

Minutes from this meeting reveal a request from Constance Heuss ("Heuss")—noted as a CDC Board Member in the CDC's 2008 990-EZ forms— for *"funding for a billboard on I-75"*. Heuss goes on to describe that *"the cost would be \$6,500-\$15,000 yearly and \$650-\$1,500 vinyl cost, depending on if the billboard is lit"*. There is no further mention in the minutes delineating the proposed purpose or content of the billboards.

Kessler observed invoices specifically relating to the use of funds for billboards, which reveal that the CRA expended a total of \$3,900.00 on billboard rental fees from December 2008 to November 2009. There is no indication of the contents or purpose of the billboards listed within these invoices. In addition, included in the documentation provided to Kessler was an email, dated December 18, 2008, from Sandi Richmond of City of High Springs to Heuss, regarding the proposal for the billboards. In this email Richmond stated that *"the City will be invoiced \$300 a month for 13 months for a total of \$3900."* It was also indicated that the cost will be split between the City, Main Street and the Chamber of Commerce. Such promotional expenses do not satisfy the requirements of Chapter 163, Part III, Florida Statutes. Additionally, as this falls under Section 3-A (Promotion Committee Objectives) for Main Street's *"Long Term Strategic Plan: 2008 Update"*, there appears to be no reason as to why CRA funds are being expended—as Main Street identifies this as its own project, with its own leader, Heuss (**Exhibit 18**).

Heuss also made mention of a *"Christmas tree proposal"* involving a company named Themeworks. Heuss then stated that, *"a decision would need to be made by September 1st"*, and that the *"cost would be \$6,800 with Themeworks donating ornaments from a tree from Sea World"*. Supporting documentation shows that \$4,000.00 was spent on a Christmas tree from Theme Works, Inc. on September 30, 2008.

In regards to Heuss' two proposals, Eppenstein responded *"this amount would exceed the amount budgeted for promotions"*, and that the board *"would need to review the budget"*.

CRA Agenda Minutes: July 23, 2009

Minutes from this meeting reveal the transcription to be in draft format. During the course of the minutes, Ambrose makes mention of billboards paid for by the CRA, saying *"we have two signs on 175 that main street and CRA paid for"*. There is no further mention made concerning the nature or purpose of these billboards.

Further discussions by Popoli briefly mention quotes for a proposed gazebo to be located within Prospect Park, *"they have some gazebo designs these are supposed to have long life span. they request some quotes a-\$ 22304 b- 144070"*. Documentation of these quotes was not included in the minutes provided.

CRA Agenda Minutes: February 17, 2010

Minutes from this meeting disclose a motion made by Board Chair, Eric May ("May"), to *"approve paying for the overtime costs for the Police Department for Pioneer days for the Chamber of Commerce in the amount of \$1,020 from the promotions line item"*. Motion to approve was made by Travis, seconded by Williams, and ultimately passed on a count of 5-0. In response to Kessler's inquiries regarding further information of this expenditure, a City employee replied *"Not [sic] separate transfer was done for this. There was \$70,000 transferred to cover administrative services from the City. No paperwork was sent to Finance to authorize an additional transfer"*.

CRA Agenda Minutes: December 8, 2011

Minutes from this meeting reveal continued discussions of the Prospect Park Gazebo project, with Popoli presenting *"the history of the project to members"*. Conversation then turned towards the potential allocation of funds for the gazebo, with Member Bob Barnas ("Barnas") recommending *"an amount of \$15,000 in addition to the \$6,000 being donated"*. In response to this, Director Popoli stated the he *"will research further options and back the information to the Board for review"*. Financial documents provided to Kessler reveal the final costs of the gazebo project to be \$6,233.51.

CRA Agenda Minutes: January 12, 2012

Minutes from this meeting contain a motion made by Barnas to *"move forward with CRA funds up to the amount of \$1,500 to be used to produce a TV commercial for the City of High*

Springs, with matching funds or similar funds from the business community with the City of High Springs and prior to making a commitment to do that [sic] get a quote from TV 20". The motion was seconded by Weller, and ultimately carried 3-2. Commercials are not found to be listed under the guidelines of the Chapter 163, Part III, Florida Statutes.

Mention of the Prospect Park Gazebo comes up again via an update from Popoli, who *"presented two quotes to the Board for consideration. The lowest quote was from Mark's Portable Building". A motion was then made to by Weller "for Christian Popoli to move forward and come back with the final figures for the January 26, 2012 meeting"—motion was seconded by Davis, and ultimately carried 5-0. Documentation of these quotes was not included in the minutes provided. It was noted that the gazebo was ultimately purchased from Nelson's Lark Buildings for \$3,506.00. No bid documents were provided for our review regarding this expense.*

CRA Agenda Minutes: February 2, 2012

Minutes from this meeting contain the final mention of the Prospect Park Gazebo in the agenda minutes provided to Kessler. Discussions within these minutes detail Popoli presenting *"a request for a maximum of \$3,000 for the gazebo and landscaping project". A motion was then made by Weller to "approve up to \$3,000 toward the pocket park out of the Improvement Other Than Buildings line"—seconded by Gestrin, and ultimately carried 4-0.*

Further discussions detail a request by City Manager Langman for *"\$500 to make sure there were sufficient funds for flowers in the downtown area". This was followed by a motion made by Weller to "authorize up to \$500 for CRA funds for flowers in the downtown area"—seconded by Davis, and ultimately carried 4-0. Expending funds for flowers and landscaping is not found to be listed under the guidelines of the Chapter 163, Part III, Florida Statutes.*

Main Street Program

The CRA expended a total of \$99,000.00 from fiscal year 2008 through July 31 of fiscal year 2012 in the form of contributions to the High Springs Main Street Program, as follows:

Fund Contributions to Main Street Program	
FY	Amount
2008	\$ 35,000.00
2009	30,000.00
2010	30,000.00
2011	4,000.00
2012 (Partial)	-
Total	\$ 99,000.00

The High Springs Main Street Program ("Main Street") is a 501(c)3 non-profit corporation independent of the CRA, operating as an umbrella corporation under the non-profit High Springs Community Development Corporation ("CDC"). In relation to their objectives, Main Street states that it is their mission to *"provide education, support, guidance and vision for the preservation, improvement and economic restructuring of the historical High Springs Downtown District"*. In addition to their mission statement and objectives, Main Street lists eight target project goals:

- *To preserve the historical, cultural and natural characteristics that make downtown High Springs unique.*
- *To encourage and sustain an inviting and walkable downtown High Springs.*
- *To encourage and support a diverse mix of sustainable businesses in downtown High Springs.*
- *To promote and support downtown High Springs as a destination for living, shopping, working and playing*
- *To establish and maintain a solid organizational structure, accomplished through the development of management systems, a sound budget and clearly written work plans.*
- *To recruit and retain enough committed volunteers to implement special projects and meet ongoing operational needs.*
- *To achieve ongoing financial stability for the project with a diverse base of donors/funders.*
- *To improve and maintain community awareness of High Springs and the Main Street Project among residents, businesses, visitors, neighboring communities, and local, county and state government (Exhibit 19).*

Analysis of Main Street Financials and Grant Awards

Kessler requested all documentation regarding the contribution of CRA funds to Main Street for fiscal years 2008-2012. In support of the annual contribution to Main Street for fiscal years 2008, 2009, and 2010, Kessler was only provided with cancelled checks, City purchase orders, and invoices from the CDC/Main Street stating "Annual CRA Funding Contribution to High Springs Main Street program" (**Exhibit 20**). Applications for the granting of these funds were not provided, nor was the documentation regarding the specified usage of these funds.

The only documented record Kessler has of Main Street's application for funding from the CRA occurred during fiscal year 2011. Documentation exists in the form of a letter written by "*Lucie M. Regensdorf; President, Community Development Corporation-Main Street Program*" to the CRA, dated on November 27, 2010, in which they are "*requesting a grant of \$4,000.00 of CRA funds for the purchase of supplies and other necessary items to install bicycle racks*" (**Exhibit 21**). This is the only documented exchange of project proposal and designated fund allocation between Main Street and the CRA provided to Kessler for the fiscal years 2008-2012. In regard Kessler's request for this documentation, a City employee stated "*This is all the documentation that was received in the Finance Department. That I am aware of there was never a requirement of the Main Street Program to give any documentation back regarding use of the funds*". There are no apparent documents accounting for the means of the Main Street's expenditures during the duration of those fiscal years.

Kessler was able to retrieve the CDC's IRS 990-EZ's for fiscal years 2007 through 2009, while further research revealed that the CDC filed 990-N (e-Postcards) for fiscal years 2010 through 2011. Evidence of Main Street's connection to these finances is described in the Federal Statement attached with the 990-EZ's, which describes the functions of both the CDC and Main Street.

Kessler's analysis of the CDC's 2007 990-EZ forms showed a total of \$67,126.00 received in grants by the CDC, and \$3,282.00 given in grants by them. Recipients of grants from CDC funds included: High Springs New Century Woman's Club (Façade Grant: \$1,500.00), High Springs Community Theatre (Façade Grant: \$766.00), The Flower Exchange (Façade Grant: \$580.00), and Kathy Pults (Façade Grant: \$436.00). Questionable grants noted by Kessler included Kathy Pults, who is listed as secretary of the CDC.

The IRS 990-EZ's for 2008 reveal a reported total of \$60,171.00 received in grants—a year in which the CRA was shown to have contributed \$35,000.00 to Main Street (**Exhibit 22**). Further analysis shows the CDC's reported total revenue as \$69,047.00—\$11,784.00 of which was expended on "*Salaries, other compensation, and employee benefits*". Additionally, money expended on "*other expenses*" (Dues, licenses, telephone, advertising, food & travel) totaled \$37,166.00, thereby revealing that between salaries and other expenses, a total of \$48,950.00 was spent on items not appearing to be utilized toward any rehabilitative projects, as per the guidelines of the CRA Plan. Kessler's analysis of the CDC's 2008 990-EZ forms showed a total of \$60,171.00 received in grants by the CDC, and \$2,625.00 given in grants by them. Recipients of grants from the CDC included: Jericho Mortgage (Façade Grant: \$1,125.00), and Pat's Place (Façade Grant: \$1,500.00). Questionable grants noted by Kessler included Jericho Mortgage, which shares the same address listed by Kathy Pults, who is listed as secretary of the CDC.

The IRS 990-EZ's for 2009 reveal a total of \$35,073.00 received in grants—a year in which the CRA was shown to have contributed \$30,000.00 to Main Street. Further analysis shows the CDC's total revenue as \$49,488.00—\$33,828.00 of which was expended on "*Salaries, other compensation, and employee benefits*". Additionally, money expended on "*other expenses*" (Advertising, Office Supplies, Equipment, Licenses, Information Technology, Travel, Insurance, Meals) totaled \$25,611.00, thereby revealing that between salaries and other expenses, a total of \$59,439.00 was spent on items not appearing to be utilized toward any rehabilitative projects, as per the guidelines of the CRA Plan. Kessler also noted that \$0.00 in outgoing grants were listed on the CDC's 2009 IRS 990-EZ form.

Additionally, research uncovered a document showing Main Street's budget for an unspecified year, bearing the title "*High Springs Main Street Application, Proposed First Year Budget Summary*" (**Exhibit 23**). This document reveals a pledge of \$35,000.00 from the CRA Trust Fund, with a subsequent breakdown of total budget expenses totaling \$72,010.00. Examination of this document shows expenses totaling \$43,050.00 for the costs of "*Program Manager Salary*" and "*Program Manager Benefits*", with the remainder of the document listing administrative costs. The only mention of funds potentially allocated towards redevelopment projects was in the form of \$5,000.00 for "*Project Money*"—though after repeated requests, Kessler has not received any documentation that could verify this. While this document details the inaugural budget for Main Street prior to the scope of Kessler's investigation, the donation amounts from the CRA remain

consistently with the \$30,000 to \$35,000 range for the fiscal years of 2008 through 2010—a figure that matches the salary allotted for the program manager.

Main Street Hiatus

According to the Main Street website www.highspringsmainstreet.com, as of June 13, 2011 Main Street requested "to be recognized by Florida Main Street as an inactive program on hiatus effective June 13, 2011 until a future date" (**Exhibit 24**). The reasons listed for this hiatus mention a challenge securing community support. Kessler also uncovered an article on the *High Springs Blog* website, dated August 22, 2010, regarding the CRA's vote to discontinue the annual grant to the CDC for Main Street (**Exhibit 25**). In the August 12, 2010 CRA Board Meeting minutes, Commissioner Davis is listed as stating "Not in favor of funding anymore, has given it enough time. have to be careful of how we spend the money, some of what happened downtown is not all due to Main Street." Another individual also expressed concerns over "taking taxpayers dollars into a organization they did not have any control over". These discussions reveal the reservations and concerns over contributions and fund expensing that ultimately lead the CRA to discontinue funding to Main Street.

Conflict of Interest

Kessler has identified multiple potential conflicts of interest involving personnel within the CRA and CDC during fiscal years 2008 through 2012.

The first instance involves CRA Chair and CDC Board Member, Kirk Eppenstein. Kessler has observed that Eppenstein is identified within the CRA Agenda Minutes as "Chair" from January 16, 2007 to August 28, 2008, and as a CDC Board Member in the CDC's 990-EZ forms for the years 2007 and 2008 (Exhibit 26). Agenda Minutes further reveal Eppenstein to be discussing, and voting for funds allocated towards Main Street projects. Specific evidence of Eppenstein voting to grant \$35,000 in CRA funds as a donation to Main Street are observed in the agenda minutes of December 13, 2007. Within these minutes, the roll call indicates only four members present (Williams, Coughlin, Travis, Eppenstein) with Gabriel being cited as absent. The absence of Gabriel remains pertinent, as later in the minutes the eventual vote to "*approve the donation to the Main Street Program in the amount of \$35,000*" is declared by Eppenstein as "*motion carried 4-0*"—thereby verifying the inclusion of Eppenstein's vote. Kessler has observed that as this vote pertains to matters of CRA funds being granted to the entity of Main Street/ CDC, Eppenstein is shown to be partaking in a conflict of interest involving his position as CRA Chair (who is voting on the allocation of CRA Funds) and the entity which is receiving them (of which he is a board member).

The second potential conflict of interest involves Kathy Pults ("Pults"), who is identified in the CDC's 2008 IRS 990-EZ records as "*CDC Secretary*". The conflict arises in the form of a "*Façade Grant*" in the amount of \$436.00 being awarded to Pults from the CDC—the corporation for whom she is the secretary. The awarding of grant monies to officers within the entity is highly suspect.

Pults name arises again, this time within the CDC's IRS 990-EZ records for 2008, where "*Jericho Mortgage*" is awarded a "*Façade Grant*" in the amount of \$1,125.00. The address listed for Jericho Mortgage is "90 North Main Street", the very same address listed for Pults in the CDC's 2007 990-EZ forms. Kessler has observed that the CDC has awarded grant money to its own officers in two consecutive years. As its income is largely comprised of CRA grant contributions, the awarding of funds to officers appear self-serving, and not within the guidelines of the CRA Plan.

The third potential conflict of interest involves Lucie Regensdorf, who is identified within the CDC's 2009 IRS 990-EZ forms as "*President*". In board minutes from October 29, 2009, mention is made of

a "visit Florida (video)". This video, located at <http://www.youtube.com/watch?v=gLuEiO5GTbl>, was observed by Kessler, which noted heavy promotion and featuring of a Paul Regensdorf, co-owner of Grady House Bed and Breakfast—a business co-owned and operated with his wife, Lucie Regensdorf (Exhibit 27). Within those same board minutes, Drumm states that, "this was a project from last year that the CRA funded"—not only verifying that CRA funds were used for a video advertisement (not designated as a rehabilitative activity within the CRA Plan), but that the CDC President utilized this video to heavily advertise a business co-owned by her and her husband. This activity appears highly questionable.



Screenshot 1: High Springs Visit Florida Video



Screenshot 2: High Springs Visit Florida Video

CRA Board Agenda Minutes: Main Street

Kessler again utilized its in-depth analysis of all provided CRA Board agenda minutes in order to identify pertinent dialogue related to the projects, concerns, and CRA funds granted to Main Street. These minutes provided Kessler with supplemental context to financial documents provided (cancelled checks, purchase orders, invoices), as well as insight into the discussions directly relating to the use of CRA funds. This particular section of minutes spans from October 29, 2009 through August 12, 2010, and primarily discusses issues of concern over Main Street performance and management, questionable expenditures by Main Street via CRA funding, and the consideration of eliminating CRA funding to Main Street.

CRA Agenda Minutes: October 29, 2009

Minutes from this meeting show Coughlin mentioning the issue of contributions to Main Street in the form of *"doesn't want the organization to become complacent and think these funds will be coming yearly and the city had financial restraints"*.

Discussion of Main Street's performance arise again via an unknown resident stating *"concerns with the Main Street Performance, concern with hiring manager from outside area, volunteers have quite [Sic] due to poor volunteer management, states a lot of merchants have expressed displeasure with the program, farmer's market was vibrant"*. In response to this resident's point, CRA Attorney, Thomas G. DePeter, referenced as "Tom" in the minutes, reinforces the spending of CRA funds in specified redevelopment areas by saying *"we have designated an area where the funds must be spent, with the focus on the downtown, the funds available through the CRA must be spent in that area"*.

Further comments concerning the performance of Main Street were voiced by resident, Lys Burden, as she states that she was *"shocked to learn the city had given management of the farmer's market to the main street without performance measures"*. Ms. Burden then went on to comment on the future of Main Street, stating that *"if renewed next, needs to be restructured on performance based [sic]"*.

CRA Agenda Minutes: February 17, 2010

Minutes from this meeting note a discussion topic entitled, *"Discuss and Consider Long Range Goals and Capital Improvements for The Life of the CRA"*. Under this topic, Marilyn

Vanover, President of the CDC, brought forth a list of potential projects to be considered by the CRA, listed here:

- *Map of downtown merchants and historic houses to encourage visitors*
- *Development of an historic museum*
- *Advertising outside of the area to increase our eco-tourism trade; advertise in trade magazine to encourage new business development*
- *Annual River Festival*
- *Façade grants to continue to improve the look of downtown High Springs*
- *Funding to allow city staff and/ or a commissioner and Main Street Volunteer to attend the quarterly and state meetings of the Main Street Program*
- *Assist with the development of James Paul Park*

The above list of proposed projects includes funding for maintenance, festivals, and advertising. In response to this list of projects, Popoli is said to "*include these items in his estimates*". The use of CRA funds for festivals, advertising, and maintenance do not appear to fall within the guidelines of "Rehabilitation" as delineated by the CRA Plan.

CRA Agenda Minutes: August 12, 2010

Minutes from the meeting on August 12, 2010 contain discussions involving the future of Main Street. A main point of focus throughout the course of this meeting revolves around the matter of whether to continue funding Main Street. In regards to this, Travis stated that he is "*not in favor of funding anymore*", while May appears to reaffirm this stance by noting concern over "*taking taxpayers dollars into a [sic] organization they did not have any control over*". A motion was then made by May to "*not consider funding at this time*"—seconded by Davis, carried 4-0 (with Travis voting no). These minutes reveal the ending of CRA funding to Main Street due to concerns over the potential mismanagement of CRA contributions.

Grants to Other Entities

The CRA granted funds totaling \$24,168.00 in fiscal year 2011 and \$4,600.00 in fiscal year 2012 to the following entities and/or individuals: High Springs Community Theatre; High Springs New Century Women's Club, and Hugh A. Buie, Sr., as observed below:

CRA Fund Grants			
Entity	2011	2012	Total
High Springs Community Theatre	\$ 8,900.00	\$ 4,600.00	\$ 13,500.00
High Springs New Century Women's Club	13,500.00	-	\$ 13,500.00
Hugh A. Buie, Sr.	1,768.00	-	\$ 1,768.00
Total Funds Contributed	\$ 24,168.00	\$ 4,600.00	\$ 28,768.00

A review of the documentation provided in support of these contributions revealed that grant applications were not provided for all the entities that received funding. In response to our request for all grant recipient applications, a City employee stated *"I have sent you all I have. I do not know if there are additional applications in other departments."*

High Springs New Century Woman's Club

The CRA granted \$13,500.00 to the "High Springs New Century Women's Club" on March 11, 2011 for renovations of the roof for the property located at 40 NW 1st Avenue in High Springs. It was noted that discrepancies exist with the corporation name, which raises concern of whether the funds are being contributed to the same entity. For example, the 2012 Not-For-Profit Corporation Annual Report lists the name as Highs Springs New Century Woman's Club, Inc. (**Exhibit 28**). Kessler researched the entity and found that it is not listed as an IRS tax-exempt corporation.

The only documentation provided in support of \$13,500.00 grant was a proposal from Mac Johnson Roofing, Inc. detailing the construction work (**Exhibit 29**). Despite numerous requests, Kessler has not been provided a grant application or final invoice showing the actual expensing of funds for the project and therefore cannot verify that the funds were expended for such renovations.



High Springs New Century Woman's Club

High Springs Community Theater

The CRA granted a total of \$13,500.00 to the "High Springs Community Theatre". This is comprised of \$8,900.00 for fiscal year 2011 and \$4,600.00 in 2012 (**Exhibit 30**). The reasons for the grant of funds included expenses relating to the renovation of the High Springs Community Theatre. A review of the documents provided showed that invoices for the work done were not provided.

The \$8,900.00 for 2011 is comprised in part of \$5,000.00 granted on October 31, 2010. The only documentation provided relative to this portion of the grant was a City check-stub and a City purchase order. Neither a grant application nor any documents delineating the use of the funds were provided for this \$5,000.00 grant, although requested several times.



High Springs Community Theater

Hugh A. Buie, Sr.

Kessler observed that the CRA granted a total of \$1,768.00 to an individual named Hugh A. Buie, Sr. ("Buie"), associated with 405 N. Main Street in fiscal year 2011 (**Exhibit 31**). The grants were for an "entrance sign to High Springs" (\$718.00), façade (\$700.00), and "additional cost for entrance sign" (\$350.00). Kessler noted that no documentation was provided to support the \$350.00 granted to Buie.

Kessler's analysis of the CDC/ Main Street's 990-EZ forms has revealed the use of the same address (405 N. Main Street) listed by Buie as his business address in the CRA grant applications. Such activity appears questionable due to the fact that Kessler has not received supporting documentation for the expensing of these grants funds, despite numerous requests, as well as the fact that the address in which the funds were allocated to matches that of the CDC/ Main Street. Due to these factors, Kessler can't verify that CRA grant funds given to Buie were in fact utilized for their intended purpose.



Building Located at 405 N. Main Street

Kessler's spreadsheet detailing the fund contributions to these entities follows on the next page.

Contractual Services

The City is contracted with the CRA to provide *“administrative, legal, and maintenance services.”*

The amount charged to the “Contractual Services COHS” account is summarized by year as follows:

Contractual Services to City	
FY	Amount
2008	\$ 75,000.00
2009	70,000.00
2010	70,000.00
2011	95,000.00
2012 (Partial)	95,000.00
Total	\$ 405,000.00

Kessler was provided with the supporting contracts for each fiscal year, with the exception of 2008 and 2009, as these documents were said to not exist for these years (**Exhibit 32**). The contracts provided for 2010, 2011, and 2012, however; simply state the purpose of the contract and the contract amount. Detailed information was not maintained by the City as to how the funds were distributed, or which individuals received them. In response to our inquiry on this matter, a City employee indicated that the payment of funds were allocated for the *“Commission, City Manager, City Clerk, Finance and Public Works support,”* as well as *“to help contribute to overhead of those departments.”*

In reference to this statement, Section 163.387 (6)(a), Florida Statutes, clearly states that *“Moneys in the redevelopment trust fund may be expended from time to time for undertakings of a community redevelopment agency as described in the community redevelopment plan for the following purposes, including, but not limited to: Administrative and overhead expenses necessary or incidental to the implementation of a community redevelopment plan adopted by the agency”*—though as mentioned earlier, Kessler has received no detailed documentation as to how these amounts were determined.

Further reference of the contract between the City and CRA exists in the Independent Auditor’s Management Letter to the City of High Springs for the fiscal year ending September 30, 2010, as well as for the fiscal year ending September 30, 2011. The auditor noted that the City maintains *“a contract with its blended component unit, The High Springs, Florida Community Redevelopment Agency to provide administrative, legal and maintenance services”*. In these observations the auditor

noted that *"the contract was valued at a fixed amount determined several years ago based upon employed time allocated to certain services"*. Due to the nature of this contract, as noted in these observations, the Auditor's Report recommends a proposed reassessment of these management fees, stating, *"we recommend the City reconsider the contracted amount and services performed for the coming year's contract."*

Review of Reporting Requirements

Annual Financial Reports

Kessler was provided with the Annual Financial Reports (AFR) of the City of High Springs for fiscal years 2008 through 2011. The total revenues and expenditures of the CRA listed in this report were compared against the "Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for Nonmajor Governmental Funds"—as included in the audited financial statements of the City. Kessler noted no discrepancies between the figures.

Special District Reporting

Kessler requested documentation relating to Special District reporting to the Florida Department of Community Affairs as required by Chapter 189, Part XIII, Florida Statutes, "Uniform Special District Accountability Act of 1989". The form for 2008 was not provided, as a City employee stated that *"we neglected to retain a copy of the form from 2008."*

The forms provided identify the CRA as a dependent district. Section 189.403, Florida Statutes defines a Dependent Special District as one that meets at least one of the following criteria (**Exhibit 33**):

- *The membership of its governing body is identical to that of the governing body of a single county or a single municipality.*
- *All members of its governing body are appointed by the governing body of a single county or a single municipality.*
- *During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.*
- *The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.*

Kessler has observed that the CRA appears to fit within the definition of a Dependent Special District.

Report of Activities

Section 163.356(3)(c), Florida Statutes requires each CRA to *"file with its governing body, on or before March 31 of each year, a report of its activities for the preceding fiscal year, which report shall include a complete financial statement setting forth its assets, liabilities, income, and operating expenses as of the end of such fiscal year"* (Exhibit 34). Requests for these reports were made to the City, for which a response from a City employee stated *"I have sent you all the reports I have. The budget reports, the audit reports and the financial reports. Beyond that I don't know if any additional reports were done."*

Under Section 163.356(3)(c), Florida Statutes, *"At the time of filing the report, the agency shall publish in a newspaper of general circulation in the community a notice to the effect that such report has been filed with the county or municipality and that the report is available for inspection during business hours in the office of the clerk of the city or county commission and in the office of the agency"*. Kessler requested the newspaper advertisements of the CRA regarding the notice of availability of the Report of Activities, as required by Florida Statutes. A City employee responded to Kessler's request by saying, *"I am unable to find any newspaper ads, I don't believe any were run"*.

Conclusion

Upon conclusion of this audit, Kessler has identified a noted trend of poor decision making regarding the expending of CRA funds—as exhibited via the exploitation of funding by Main Street, the CDC, and High Springs New Century Woman's Club and the voluminous amount of questionable expenditures identified by Kessler pertaining to various projects and non-rehabilitative expenses.

Kessler's analysis highlighted the lack of foresight, financial savvy, and proper record-keeping of the CRA. It was revealed that the actions of the CRA have resulted in funds being inappropriately expended and multiple conflicts of interest involving the funding provided to High Springs rehabilitative agencies. Continued violation of both the Florida Statutes and CRA Plan regarding actions deemed "rehabilitative" were seen being made on the part of the CRA. Instances such as those involving Contract Connection, Inc., serve to reaffirm the financial disorder incurred by sharing a bank account with the City, and stress the necessity of establishing a separate, independent account for the CRA.

It is clear that stringent guidelines relative to record keeping, accounting and fund allocation need to be implemented in order for the CRA to move forward successfully.

List of Exhibits

High Springs, Florida Redevelopment Plan	Exhibit 1
Section 163.340, 2012 Florida Statutes: Definitions.....	Exhibit 2
Section 163.387, 2012 Florida Statutes: Redevelopment fund	Exhibit 3
Community Redevelopment Agency "Budget Reports"	Exhibit 4
Tax Increment Financing District Liability Calculations, City of High Springs (2007- 2011).....	Exhibit 5
Section 166.241, 2012 Florida Statutes: Fiscal years, budgets, and budget amendments.....	Exhibit 6
Documentation provided as support for the overpayment to Contract Connection, Inc.....	Exhibit 7
U.S. Bankruptcy Court Southern District of Florida (Fort Lauderdale) Bankruptcy Petition #: 09-20670-RBR & Southern District of Florida Claims Register: Irwin M Krohn, III and Gleneda G Krohn: Retrieved from www.ecf.flsh.uscourts.gov	Exhibit 8
Advisory Legal Opinion - AGO 91- 49:Community Redevelopment Agency, dated July 11, 1991.....	Exhibit 9
High Springs Community Redevelopment Agency: Letter dated May 31, 2007 from Kirk Eppenstein to Director Fred Gaske.....	Exhibit 10
Section 00011 - Form of Proposal: Historic High Springs Elementary School, Phase Two: Interior Renovations, dated July 26, 2011.....	Exhibit 11
MLD Architects Addendum One & Two: Project on Historic High Springs Elementary School, Phase II-Interior Renovations	Exhibit 12
AIA Document A101—2007: Standard Form of Agreement between City of High Springs and Anglin Construction Company, dated August 25 th , 2011	Exhibit 13
Alachua County Board of County Commissioners Ordinance 08-17, dated August 12, 2008.....	Exhibit 14
Banc of America Public Capital Corp. letter, dated August 25, 2006 & Schedule of Property No. 001: The Banc of America Public Capital Corp. Master Equipment Lease/Purchase Agreement, dated October 13, 2006.....	Exhibit 15
Invoices provided as support of Banc of America Public Capital Corp. lease.....	Exhibit 16
Fiscal Fixes: Resilient Responses to the Fiscal Crisis, dated February 20, 2010 (Partial): Retrieved from www.transformgov.org	Exhibit 17

High Springs Main Street Program Long Term Strategic Plan: 2008 Update.....	Exhibit 18
www.highspringsmainstreet.com : Mission Statement.....	Exhibit 19
Documentation provided as support of annual contributions to the Main Street Program: FY 2008, 2009, 2010	Exhibit 20
Documentation provided as support of grant to the Main Street Program: FY 2011	Exhibit 21
Department of Treasury, Internal Revenue Service Form 990-EZ: High Springs Community Development Corporation (2009)	Exhibit 22
High Springs Main Street Application, Proposed First Year Budget Summary	Exhibit 23
www.highspringsmainstreet.com : Main Page, letter posted from Acting President CDC, Kristina Young, to Ms. Joan Jefferson, Coordinator—dated June 13, 2011.....	Exhibit 24
www.highspringsblog.com : Article entitled, "High Springs Main Street Loses CRA Grant" ...	Exhibit 25
Department of Treasury, Internal Revenue Service Form 990-EZ: High Springs Community Development Corporation (2007, 2008)	Exhibit 26
Application for Registration of Fictitious Name: Registration #G12000069262: Grady House Bed & Breakfast	Exhibit 27
2012 Not-For-Profit Corporation Annual Report: Highs Springs New Century Woman's Club, Inc.....	Exhibit 28
Documentation provided as support for grant to High Springs New Century Woman's Club	Exhibit 29
Documentation provided as support for grant to High Springs Community Theater.....	Exhibit 30
Documentation provided as support for grant to Hugh A. Buie Sr.	Exhibit 31
Contract By and Between City of High Springs & CRA (FY 2010, 2011, 2012).....	Exhibit 32
Section 189.403, 2012 Florida Statutes: Definitions.....	Exhibit 33
Section 163.356, 2012 Florida Statutes: Creation of Community Redevelopment Agency....	Exhibit 34

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**HIGH SPRINGS
COMMUNITY REDEVELOPMENT AGENCY
MINUTES
October 18, 2012**

Meeting called to order by Chair Barnas at 5:06 pm.

Invocation by Pastor Terry Hull, High Springs Church of God.

Pledge of Allegiance.

Roll call: Vice Chair Weller - Absent
 Member Davis – Present
 Chair Barnas - Present
 Member Gestrin - Present
 Member Jamison – Present (5:10)
 Member Ann Carter – Present
 Member Sylvia Newcomb - Present

Staff Present: Lee Vincent, Interim City Manager
 Jenny L. Parham, City Clerk
 Helen McIver, Finance Director

Chair Barnas introduced Interim City Manager Lee Vincent to the board members.

CONTINUED BUSINESS

REVIEW FORENSIC AUDIT REPORT

Chair Barnas opened the floor for discussion.

Member Newcomb read a statement she had prepared regarding the audit report.

Member Carter also made a statement regarding her feelings on the audit.

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MINUTES
OCTOBER 18, 2012
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Member Gestrin questioned if we owe the county money. This report is very telling and names were named.

Member Davis states he has asked for records since his time on the board and he was unable to ever get any information from CDC.

Vice Mayor Barnas stated when came on the CRA he wanted to know how it worked and how the money could be spent. States apparently funds were spent on items that they were not supposed to be spent on. Read a portion of page 58 of the audit. Had planned to go to the county and request the CRA be extended from 30 years to 40 years. He adds that no grant money going out until we figure out where it is going. He has been requesting records going back 5 years from Community Development Corporation (CDC) and was refused records.

Chair Barnas requested a motion to direct the city manager to ask the CDC for the records requested.

Motion Member Newcomb to direct the city manager to contact the CDC and request that the records requested be provided to enable the board to make decisions within in the guidelines of the CRA.

Member Carter pointed out a correction, records should be given to Executive Director of CRA Board not Chair Barnas. Member Newcomb accepted correction. Second Member Davis.

General discussion.

Leda Carrero states she had questioned the spending of CRA funds for several years feels there should be consequences.

Pat Rush suggested asking for all records available instead of just 5 years.

Motion carried 6 – 0.

CONSIDER APPROVAL OF ADDITIONAL CHARGES FOR KESSLER AUDIT

Chair Barnas stated the original cost was \$10,000 but there was an additional charge of \$1,000 for a total of \$11,000.

Motion Member Gestrin to approve the expenditure.

Second Member Carter.

General discussion.

Motion carried 6 – 0.

DISCUSS JOB REQUIREMENTS AND DUTIES FOR EXECUTIVE DIRECTOR POSITION.

Chair Barnas stated it is his desire to help the city CRA downtown in order to rehabilitate the downtown

Member Carter would like to hold workshop after conference to make sure everything is covered so we can get the best person for the job.

Chair Barnas stated that maybe we can have a workshop to have citizen participation. He adds there is no need to have until new commission is in place. He would support one meeting to see what we want from an executive director.

General consensus to hold meeting on November 8th at 5:00 p.m.

Member Carter to report on the conference.

Motion Member Jamison to adjourn.

Second Member Gestrin.

Meeting adjourned at 6:18 p.m.

CRA MEETING
MINUTES
OCTOBER 18, 2012
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Vice Chair Weller advised the State is in the process of reviewing all special districts, redevelopment will be reviewed in 2014. She states that one thing she came away with is the need to build downtown for citizens not tourist, need to make it vibrant, need to have an experience for citizens downtown.

Vice Chair Weller advised that Florida League of Cities will be holding a webinar on Monday where cities can upload pictures of their community. She did bring back an extra book on building a simple community. She added another book we should purchase is "*For the Love of Cities*". She added Viva Florida will take place next year and Visit Florida is promoting that.

Chair Barnas stated he was hoping to get more information on how the funding can be spent. Stated we need a direction on how our money is spent; does our plan allow us to spend money for events downtown.

Chair Barnas states he will hold another CRA meeting on November 15th to discuss the meeting with the county, discuss the position of executive director and the need for CRA attorney.

DISCUSSION ON CRA AUDIT

Member Gestrin stated she felt that it is important that the documents that were not turned in for consideration are found in order to make it complete. She also stated she thinks that a hard copy should be made available to the public.

Chair Barnas states his biggest concern is on how the money given to the city was spent.

Vice Chair Weller stated that unfortunately she was not at the October 18th meeting where the audit was originally discussed. She added that the records that were not provided were probably difficult for the current staff to locate as there have been changes in staff. She spoke of the alleged \$15,000 spent on video and where the money came from. She stated there is a letter from Visit Gainesville; she read a portion of the letter, "*They are currently producing a 90 to 120 second video for Brand USA, the new tourism and promotional agency for the United States. We are doing two videos, one in German and one in Spanish. Studies indicate that German's are more interested in nature based activities, so we hope to use High Springs, again, just like the video above we would also feature an accommodation, and that accommodation would be your best, and I believe your only Visit Florida Partner, the Grady House.*" She continued to read portions of the letter. She reads the portion that states "*The video in question was not just an advertisement for the Grady House. It was a story about High Springs, which included the Santa Fe River, The Canoe Outpost, businesses on Main Street, the Farmer's Market, Blue and Ginnie Springs, cave diving and The Grady House.*" Vice Chair Weller states

CRA MEETING
MINUTES
OCTOBER 18, 2012
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that the letter states that it was not \$15,000 but \$1,500. If there is any blame it is that of the board and not to whom the money was given to.

Member Gestrin states it important that the records are readily available.

Member Newcomb stated we are concerned with not repeating past mistakes, but also the appearance of being fair and equal. She read a portion of the audit, page 46, concerning the video and the heavy promotion of the Grady House.

Vice Chair Weller feels the Kessler report should be revised as the video does not heavily promote the Grady House.

Member Carter listened to the video, though it was not heavy, it is more than Member Weller is stating.

Member Jamison states, regardless of whether it is heavy or not, let's learn from this. Let's not lay blame without all the facts.

Chair Barnas stated let's get the facts. He adds that if we cannot get the records we cannot get the facts.

Paul Regensdorf, co-owner of Grady House, states he values public service. Each of you have agreed to fulfill the public trust. He adds when you assume the mantle of public trust you are no longer free to speak your mind.

Mr. Regensdorf asked for more than the 3 minute limit.

Chair Barnas asked for a motion to adjourn.

Motion Vice Chair Weller to allow Mr. Regensdorf to continue his remarks as long as it is civil.

Member Davis left the meeting at 5:52 p.m. and returned at 5:55 p.m.

Second Member Carter.

Motion carried 6 -0 Member Davis out of the room.

Mr. Regensdorf advised caution on what they say. He is not aware of anything inappropriate from the CRA. Spoke regarding those that received CRA funds. Spoke on the video. He stated before you accuse someone, defamatory, you should talk to a lawyer. He adds that you should have looked at the video. He handed out copy of the video to the CRA members. He stated they should have looked at the video prior to the October 18th meeting.

He was asked to narrate the video by the director, was not given a script. He adds that he does not talk about the Grady House.

CRA MEETING
MINUTES
OCTOBER 18, 2012
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Chair Barnas asked him to address the chair.

Mr. Regensdorf states this video was from Visit Florida, should have found out the truth prior to making accusations. He adds that they were selected by Visit Florida. Spoke about defamation of character.

Motion Member Newcomb to adjourn.

Second Member Gestrin.

Motion carried with Member Weller and Member Jamison voting against.

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**HIGH SPRINGS COMMUNITY REDEVELOPMENT AGENCY
MINUTES
NOVEMBER 15, 2012**

Meeting called to order at 5:33 p.m.

Present: Executive Director Bob Barnas
Board Member Sue Weller
Board Member Linda Gestrin
Board Member Scott Jamison
Board Member Ann Carter
Board Member Sylvia Newcomb

Absent: Board Member Dean Davis

Staff: Ginger Travers, Executive Secretary

Invocation and Pledge of Allegiance led by Executive Director Bob Barnas.

To open meeting, Executive Director Barnas said he would like to pick up from last meeting and go over some things.

DISCUSSION ON FRA ANNUAL CONFERENCE

Executive Director Barnas asked if there were anymore updates. Member carter advised she had none. Member Weller advised she received one presentation from Mrs. Westmoreland which will be a slide show of CRA Basic 101. She will send to City Hall personnel in order to forward to all members.

DISCUSSION ON CRA AUDIT

Executive Director Barnas stated he had gone to Tallahassee today and had gone to the Office of the Attorney General. This was partially about the audit and paperwork and will also be connected with Item #3. He was wanting to get an AG opinion about obtaining records and documents. He was told by person in their office that if we want an AG opinion, it has to come from a majority of the CRA Board Members and must be written up and/or requested by an attorney. This is about obtaining CDC documents. We can get an opinion that it does not obligate the organization to give you the records.

He further stated he let with Ed Brower, Alachua County, on November 14 and he was asking him about the CRA. Barnas shared the audit with him and asked to arrange a meeting with the County Manager and County Attorney. He went on to say whether he remains the chair of this board, he will still want to meet with them as an individual commissioner. He then referred back to the Regensdorf matter from the last meeting and further stated he met with Mr. Luke of visitgainesville on November 14, 2012. It came to light where the CRA boundaries are – who is in and who is not in.

Member Newcomb made comments about the last few meetings, both CRA and Commission, and the discord. She said persons have stated they want some members removed and “professionals” put in their places. She provided definition of Professional. She also read the attorney’s oath of office.

Member Carter reiterated things that Member Newcomb said and stated she had apologized during that meeting for being emotional.

Executive Director Barnas said he was going to open this up to the public now and he believes that will be the last time this is on the agenda.

Member Weller asked Executive Director Barnas was he going to meet with the County personnel again and shouldn’t that be supported by the entire board? Barnas stated he wants to talk to them about the money that is left-over and what is supposed to happen with that, does it go back, just what do we do with it? Weller said she believes from the conference that the money not used goes back. She would like to verify this before he goes to speak with them. She also stated she believes that he should go on his own unless he is given authority by the commission.

Public Comments made by the following:

Robyn Rush
Paul Regensdorf
Ron Langman
Linda Jones
Susan eck
Bill Newcomb
Marla Esty

(Jamison out at 6:24pm; back in at 6:25 pm.)

Executive Director Barnas made a few comments about some of the public comments and said he just has a problem with money being spent incorrectly.

DISCUSS HIRING CRA ATTORNEY

Executive Director Barnas stated he placed this on the agenda for tonight since you cannot get an AG opinion unless you have an attorney. Per Tosha Fernandez from Folds and Walker, the current City Attorney, their agreement does not cover the CRA. He believes this really needs to be considered but he recommends they wait until the new board is set-up.

Member Gestrin thinks it would be helpful to have an attorney to assist the board with its direction. Two examples thought of are the records and the Kessler report.

Member Carter says she keeps hearing people talking about the commission will be changing that there are people who will be trying to dismantle the board. If the board is replaced, new people would be in a learning curve. Executive Director Barnas pointed out the only change on the board will be Dean Davis going off and Byran Williams coming on – all else remains.

Community Redevelopment Agency
Minutes – November 15, 2012
Page Three

Member Gestrin stated there was attorney that sat with the CRA for years past and there were problems that have been uncovered by the Kessler audit so we need someone familiar with CRA's.

FOLLOW-UP FROM LAST MEETING

Executive director Barnas feels most has been covered under the first three items so whoever would like to speak, come forward.

Member Weller stated the CRA Board identifies certain dollar amounts they give to the city for costs (salaries, maintenance, etc.). She referred to the recent study by Maximus and as to whether the correct amounts were given.

Public Comment:
Leda Carrera

Meeting adjourned at 6:39 p.m.

Minutes compiled by:
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Community Redevelopment Agency

2017-2020 Identified Possible Goals and Capital Improvement Projects

Objective – Commercial Activity and Economic Development

1. Increased Business Mentoring Services
2. Streamline permit process/ provide timeline and steps needed to open a business in the CRA
3. Increased business participation and promotion during events.
4. Additional/ new signage
5. Decrease cost of doing business in CRA
6. Business Incubation
7. Targeted new businesses
8. Fill vacant businesses
9. Blight remediation through façade grants

Objective – Public Infrastructure and Parks

1. New Lighted Gazebo/ Bandshell by Old Christmas Tree
2. Additional Public Restrooms/ Renovation of Existing Restrooms
3. CRA-wide Broadband
4. Designated Motorhome Parking
5. Improvements to James Paul Park
6. Develop Master Plan for Downtown Linear Park/ Rails to Trails
7. Improve Sidewalks (Both in Residential and Commercial Areas)
8. Dog Park
9. Increased Public Parking
10. Old School Renovation Phase 2

Objective – Housing

1. Continue Façade Grants at \$5,000
2. Changes in repayment of façade grants if the owner sells the property
3. Increased Rental Units for Low to Moderate Incomes

Objective – Visual Environment

1. Increased funding for a cleaner District

2. Increased number of planters
3. Decision and funding of the Downtown Clock
4. New signage for city and community buildings
5. Painted curbs
6. Public/ Private Partnership to maintain flower pots and flowers
7. Public/ Private Partnership to maintain appearance of downtown
8. Stand-alone maps

Objective – Funding, Financing, Management, Sustainability, and Promotion

1. CRA Sponsored Events
2. Social Media Marketing of Events
3. New CRA website
4. Rebranding of CRA and District
5. Brochures
6. Magazine Advertising
7. Walking Maps
8. Diversification
9. State, Federal, and Foundation Grants
10. Increased collaboration with Visit Gainesville
11. Marketing workshops for businesses

Objective – Sense of Community, Safety, and Security

1. Matching Grants for firewalls, sprinkler systems, and other fire suppression systems
2. ADA compliance in downtown
3. Distribution of Safety Information
4. Increased community policing during special events
5. Safety Programming

Capital Improvement Projects and Ongoing programs

<u>Name of Improvement</u>	<u>Description</u>	<u>Estimated Cost</u>
<u>Signage</u>	<u>New signage for public facilities and parks</u>	\$3000/Sign
<u>Old School Community Center</u>	<u>Phase 2 Renovation</u>	\$1,000,000
<u>Rails to Trails</u>	<u>Converting Abandoned railway to a bike trail</u>	\$23/ linear foot
<u>Water/ Waste Water</u>	<u>Pipes and Structures</u>	\$25/ linear foot
<u>Façade Grants</u>	<u>Façade renovation of residential and commercial buildings</u>	\$1,500,000
<u>Sidewalks</u>	<u>Improved sidewalks on commercial Main Street and First Avenue</u>	\$40/ linear foot
<u>Recreational Facilities</u>	<u>Build new civic center adjacent to Old School Community Center</u>	\$2,500,000

Highlighted Goals: Specific Goals proposed by the public during the Strategic Planning Workshop on March 17, 2016