



City Hall

404 West Jefferson Street
Quincy, Florida 32351

www.myquincy.net

Regular City Commission Meeting

Tuesday, July 11, 2023
6:00 PM

City Hall Commission Chamber

City Commissioners

Mayor Freida Bass-Prieto – District IV
Mayor Pro-Tem Angela G. Sapp – District II
Commissioner Dr. Robin Wood – District I
Commissioner Ronte R. Harris – District III
Commissioner Dr. Beverly A. Nash – District V

"An All-American City in the Heart of Florida's Future"



City Commission Meeting
Tuesday, July 11, 2023
6: 00 PM
City Hall
Commission Chamber
AGENDA

Call to Order

Invocation

Timothy Cole, Jr. Pastor of New Zion AME Church, Quincy, FL

Pledge of Allegiance

Roll Call

Approval of Agenda

Proclamation

Special Presentation

Items for Consent by the Commission

1. Approval of June 13, 2023, Regular Commission Meeting Minutes
 - Janice Shackelford Clemons, City Clerk
2. Approval of June 27, 2023, Regular Commission Meeting Minutes
 - Janice Shackelford Clemons, City Clerk
3. Approval of May's 2023 Financial Report
 - Robert Nixon, City Manager

- Marcia Carty, Finance Director
4. Budget Amendment Request: Addition of Two (2) FTE Positions to Public Works Roads & Streets Budget & Transfer of Funds to Cover Salaries & Benefits
 - Robert Nixon, City Manager
 - Reggie Bell, Public Works Director
 5. Approval of FY 2022 Audit Report
 - Robert Nixon, City Manager
 - Marcia Carty, Finance Director

Public Hearings and Ordinances as Scheduled or Agendaed

Public Opportunity to Speak on Commission Propositions – (Pursuant to Sec. 286.0114, Florida Statue and subject to the limitations of Sec. 286.0114(3)(a), Florida Statue)

Resolutions

Reports, Requests, and Communications by the City Manager

6. Update on Tree Trimming Work Plan
 - Robert Nixon, City Manager
 - Richard Ash, Utilities Director
7. Approval to Amended Consent Order OGC 18-0059B with the Florida Department of Environmental Protection
 - Robert Nixon, City Manager
 - Richard Ash, Utilities Director
8. Approval of TDS Metrocom, LLC Pole Attachment Agreement
 - Robert Nixon, City Manager
 - Richard Ash, Utilities Director
9. Amending CH2M HILL OMI agreement for the operation and maintenance of the City of Quincy's Wastewater Treatment plant, Sewer Lift Stations, Water Wells and Water Tanks
 - Robert Nixon, City Manager

- Richard Ash, Utilities Director

Reports by Boards and Committees

Other Items Requested to be Agendaed by Commission Member(s), the City Manager and Other City Officials

Comments

- City Manager
- City Clerk
- City Attorney
- Commission Members

Adjournment

Title XIX: PUBLIC BUSINESS - Chapter 286 - PUBLIC BUSINESS: MISCELLANEOUS PROVISIONS -
SECTION 0105 - Notices of meetings and hearings must advise that a record is required to appeal.

286.0105 - Notices of meetings and hearings must advise that a record is required to appeal. Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing.

Approval of
June 13, 2023
Regular Commission
Meeting

CITY COMMISSION
Tuesday, June 13, 2023
6:07 P.M. (Eastern)

REGULAR MEETING
QUINCY, FLORIDA 32351

CITY COMMISSION REGULAR MEETING MINUTES

The City of Quincy City Commission met in a regular in-person meeting on Tuesday, June 13, 2023, with **Mayor Freida Bass-Prieto** opening the meeting up and the following Commissioners present:

Mayor Pro-Tem Angela G. Sapp – Absent
Commissioner Dr. Robin Wood
Commissioner Ronte R. Harris
Commissioner Dr. Beverly A. Nash – Via Zoom

City Staff and Guests:

Robert Nixon, City Manager
Gary A. Roberts, City Attorney
Janice Shackelford Clemons, City Clerk
Marcia Carty, Finance Director
Richard Ash, Utility Director
Anthony Baker, Fire Chief
Timothy Ashley, Police Chief
LaTrenda Gainous Carroll, Customer Service Supervisor
Donny Young, Code Enforcement
Jim Southerland Sr., WQTN-13 Administrator

Elijah Key, Superintendent of Gadsden County School
Ruben Acosta, Bureau Chief, Division of Historical Resources
Patricia Davenport-Jacobs, Terracon, Group Manager, Historic Preservation
Adrienne Burke AICP, Esq, Principal, Community Planning Collaborative
Ennis Davis, AICP, Principal, Community Planning Collaborative

The regular in-person meeting was recorded and held in accordance with Florida Sunshine Law. (Note: Digital formatted documents/media are public records.)

Called to Order

Mayor Bass-Prieto called the Regular Commission meeting to order at 6:07 pm. Evangelist Stacey Hannigon, Church of Redeemed Believers provided an invocation, followed by the pledge of allegiance. Mayor Bass-Prieto requested a roll call.

Commissioner Harris offered a motion to excuse Mayor Pro-Tem Sapp.

Commissioner Wood seconded the motion.

Commissioner	Vote
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Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Approval of Agenda

Mayor Bass-Prieto requested a motion to add a special presentation by Superintendent Key to approve the printed amended agenda.

Commissioner Harris offered a motion to approve the amended printed agenda and to add a special presentation by Superintendent Key to the amended agenda.

Commissioner Wood seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Proclamations

Mayor's Proclamation in Support and Recognition of Juneteenth

- Mayor Freida Bass-Prieto

Summary of the Discussion by Staff and the Commission

Mayor Bass-Prieto read in part the proclamation in support and recognition of Juneteenth Freedom Day.

Mayor Bass-Prieto invited everyone to come out to the courthouse square on Saturday, June 17, 2023, 5 pm – 9 pm in celebration of Juneteenth.

Special Presentation

Superintendent Elijah Key, Gadsden County Schools

Pepper Hill Historic Resource Survey

- Mayor Pro-Tem Angela G. Sapp
- Ruben Acosta, Bureau Chief, Division of Historical Resources

- Patricia Davenport-Jacobs, Terracon, Group Manager, Historic Preservation
- Adrienne Burke AICP, Esq, Principal, Community Planning Collaborative
- Ennis Davis, AICP, Principal, Community Planning Collaborative

Summary of the Discussion by Staff and the Commission

Superintendent Key stated that the purpose of his visit is to provide an update on the new Pre-k – 8th-grade school which is scheduled to be built at 1400 West Kings Street.

Superintendent Key stated that the House and Senate approved the proposal from the school district.

Superintendent Key stated that he is hopeful that the governor will sign off on the budget.

Superintendent Key stated that the plan is to start bidding out the work to begin building the new school.

Superintendent Key stated that he also seeks the commission's guidance on steps for obtaining the pool property from the city.

Mayor Bass-Prieto suggested that the superintendent works with the city manager on the logistics of purchasing the King Street pool from the city.

City Manager Nixon stated once funding is approved, he and the city attorney would outline steps and present a plan to the commission.

Commissioner Harris stated that he would like to start a conversation with the school district on what the exchange would look like.

Mayor Bass-Prieto stated that she would like to workshop the item on the pool.

Superintendent Key stated that the school district requested \$70.1 million.

Commissioner Wood asked what schools would transition into the new building.

Superintendent Key stated that Stewart Street Elementary, James A. Shanks Middle, George Monroe, and Gadsden Magnet would utilize the new school, which would be 1600-2400 students.

Pepper Hill Historic Resource Survey

City Manager Nixon invited the members of the Pepper Hill Historic Resources Survey Project to highlight what the project entails.

Patricia Davenport-Jacobs stated that she is a historic preservationist.

Patricia Davenport-Jacobs stated that Terracon will manage the survey.

Patricia Davenport-Jacobs stated that the state approved the Pepper Hill survey project.

Patricia Davenport-Jacobs went over the process.

- Develop an outreach strategy to include stakeholders, experts, and historians from the Pepper Hill District.
- Research to include identifying historic resources 50 years or older.
- Holding community meetings.
- Conduct surveys of identified structures.
- Report findings.

Mayor Bass-Prieto noted that there are other communities within the City of Quincy with historic value.

Mayor Bass-Prieto stated that the seniors are dying and so is the history.

Ruben Acosta stated that he works for the State of Florida Preservation Office.

Ruben Acosta provided information on the following.

Ruben Acosta stated that they would welcome doing more surveys in the City of Quincy.

Ruben Acosta stated that this project received governmental funding.

Ruben Acosta stated that grants are available through the preservation office.

Ruben Acosta stated that resurveys are available and noted that Quincy Downtown is available.

Commissioner Harris stated that there is a rich history in the Pepper Hill community.

Commissioner Harris noted that Hillside also has a rich history.

Ruben Acosta stated that just because a building was not given consideration years ago does not mean it would be denied now.

Ruben Acosta stated that resources in African American communities have improved.

Ruben Acosta encouraged the commission to reach out to the office to obtain more information.

Ruben Acosta stated that mosaic lodges have been registered nationally once evaluated.

Ruben Acosta stated that grant funds are available for non-profit organizations.

Mayor Bass-Prieto questioned if cemeteries were available for historic designation.

Ruben Acosta noted that cemeteries are available for preservation.

Ruben Acosta stated that a program for cemeteries would be established in July.

Adrienne Burke stated that the outreach component is currently being developed.

Adrienne Burke stated that she works for Community Planning Collaborative, an urban and planning consulting organization.

Adrienne Burke stated that the purpose of visiting the commission is to get the word out regarding the June 28 and 29 community meetings on historic surveys.

Adrienne Burke stated having a local preservation ordinance helps to protect areas in the community.

Adrienne Burke thanked Mayor Pro-Tem Sapp for coordinating the group to come to speak before the commission.

Commissioner Harris stated that there are several churches in historic districts to speak with.

Adrienne Burke stated that Community Planning Collaborative does consulting and sub-contracts for Patricia Davenport-Jacobs's company Terracon.

Adrienne Burke stated that her company will manage the outreach.

Commissioner Wood suggested that senior centers are a great resource for historical information.

City Manager Nixon relayed a message from Mayor Pro-Tem Sapp apologizing for not being present at the meeting but thanked Patricia Davenport-Jacobs and the group for the presentation.

Items for Consent by the Commission

1. Approval of April 11, 2023, Regular Commission Meeting Minutes
 - Janice Shackelford-Clemons, City Clerk
2. Approval of April 28, 2023, Special Commission Meeting Minutes
 - Janice Shackelford-Clemons, City Clerk
3. Approval of IBEW Union Contract Proposal
 - Robert Nixon, City Manager
 - Gary A. Roberts, City Attorney
 - Stacey Hannigan, Human Resources and Risk Management Director

Summary of the Discussion by Staff and the Commission

Items for Consent by the Commission

Commissioner Wood stated that she did see places in the minutes where her comments were not captured.

Commissioner Wood expressed comments to be captured in the minutes.

Commissioner Wood stated that if she cannot be heard, please ask her to repeat herself.

Mayor Bass-Prieto stated that the city clerk would add any comments to the minutes that a commissioner requests.

Commissioner Wood stated that she did not need anything added to the minutes.

Commissioner Wood offered a motion to approve the items for consent by the commission.

Commissioner Harris seconded the motion.

Mayor Bass-Prieto called for the vote.

Mayor Bass-Prieto asked Commissioner Nash for her vote on the items for consent.

Commissioner Nash stated that she could not hear clearly and asked that speakers speak into the microphone.

Mayor Bass-Prieto repeated the motion.

Commissioner Nash responded yes with corrections as needed.

Mayor Bass-Prieto asked if Commissioner Nash had corrections.

Commissioner Nash stated that she had given her corrections to the city manager.

Commissioner Nash asked the commission to give her a moment while she locates her corrections.

Commissioner Harris stated that the item needs to be pulled.

Commissioner Harris asked should a motion and a second rescinding the vote taken be given.

City Attorney Roberts stated to wait until Commissioner Nash locates her corrections before rescinding the vote.

City Manager Nixon stated that he had the corrections.

City Manager Nixon pointed to May 23 meeting, page 9.

Commissioner Nash directed the dais to the May 11 minutes.

Commissioner Nash stated that at the bottom of page 2, there is an incomplete sentence.

City Manager Nixon stated that the city clerk would speak on that sentence.

City Clerk Shackelford Clemons stated that she received the same questions from another commissioner.

City Clerk Shackelford Clemons stated that the comment surrounded a discussion between the city attorney and Commissioner Nash.

City Clerk Shackelford Clemons stated that she could not hear what was being said by the city attorney, however, the discussion was after the vote was taken on the selection of mayor.

City Clerk Shackelford Clemons stated that Commissioner Nash commented that she did not want or wish to.

City Clerk Shackelford Clemons stated after the comment was made, nominations were made for the mayor pro-tem.

City Clerk Shackelford Clemons stated that the city attorney's comments were not captured by the sub-titled, but Commissioner Nash's comments were captured.

City Clerk Shackelford Clemons suggested that Commissioner Nash review the May 11 meeting.

City Clerk Shackelford Clemons noted that the comment made by Commissioner Nash is a complete sentence.

Commissioner Harris asked if the complete statement could be clarified.

City Clerk Shackelford Clemons stated that she could not hear City Attorney Roberts's comments during the discussion with Commissioner Nash.

City Manager Nixon as a point of clarification stated that he recalls the city attorney asking Commissioner Nash if she wanted to change her vote.

Commissioner Harris stated that this would be the correction needed to make Commissioner Nash's statement relevant.

Commissioner Nash stated that this seems to be the logical insert.

City Attorney Roberts suggested pulling the May 11 minutes.

Mayor Bass-Prieto asked Commissioner Nash if she had other corrections.

Commissioner Nash stated that she was looking over her notes.

Commissioner Harris asked the city clerk if there was a deadline for providing feedback on the minutes.

Commissioner Harris noted that the minutes are being emailed out ahead of time.

City Clerk Shackelford Clemons stated that according to the charter Thursday at noon is the deadline for having agenda items in.

City Clerk Shackelford Clemons stated that after 12 on Thursday, she would begin assembling the agenda.

Mayor Bass-Prieto requested that the city clerk add to the email that corrections and comments to the minutes are due by noon on Thursday.

Mayor Bass-Prieto asked Commissioner Nash if she found any additional corrections to the minutes.

Commissioner Nash stated that she did not see in her notes any other relevant changes other than the May 23 minutes on page 9.

Commissioner Nash stated that she needed to review the May 23 meeting.

Commissioner Nash requested to pull the May 23 meeting.

Commissioner Nash stated that she did not have the correct wording on what she said.

City Manager Nixon stated that Commissioner Nash's comment is on page 1.

Commissioner Nash stated that the written comment on page 1 would do.

Commissioner Nash stated that there was no need to pull the May 23 minutes.

Commissioner Harris asked if the correction to the May 11 minutes be made.

Commissioner Harris stated that he recalled the reorganization meeting and the sidebar.

Commissioner Harris stated that pulling the minutes cannot be done at every meeting.

Commissioner Harris stated that the commission should be able to move forward after corrections are given to the city clerk.

Commissioner Harris stated that Commissioner Nash does not have a correction to make even though she requested to review the tape.

Commissioner Harris stated that the Commissioner should know what the correction is.

Commissioner Harris stated he does not agree that the minutes should be pulled to review the May 11 meeting.

Commissioner Harris stated that the vote was taken on the items for consent.

Commissioner Nash stated that she is okay with the May 16 and 23 minutes.

Commissioner Nash stated that she wishes to review the May 11 meeting.

Commissioner Nash stated that she could adhere to the Thursday deadline.

City Attorney Roberts stated that the motion could be amended.

Commissioner Wood amended her motion to pull the May 11 minutes and approve the May 16 and May 23 minutes.

Commissioner Harris seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent

Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

COMMENTS FROM THE AUDIENCE

Regina Davis, 315 W. Washington Street, Quincy, FL, 32351, made the following comments.

- Thank the city manager for the letters regarding downtown parking.
- Stated that business is booming downtown.
- Stated that in June there have been and will be numerous events taking place on the courthouse square.
- Stated that closing off the streets along the courthouse square hurts the business of business owners.
- Stated that business owners are concerned but seek a solution.
- Stated that Andy Gay Park was created for parking and hosting events.
- Stated that the CRA minutes of April 2021 indicated that a grant of \$22,000 was received for the creation of parking and an event plaza, which would illuminate the need to utilize the courthouse space, increasing private sector investment.
- Stated that Oct 5, 2021, provided a 30-month window for completing work at the Andy Gay Park, which included sidewalks, restrooms, pavilion, landscaping, fencing, signage, lighting, etc., to be completed in 2023.
- Asked how the grant money was spent.
- What became of the additional \$40,000 in technical assistance mentioned in the April 6, 2021 meeting?
- Was the R2P3 shared with the stakeholders?
- Was the MOU between the City and CRA approved?
- city received three million dollars which include developing the Andy Gay Park.
- Asked what the status of work is completed and pending on the Andy Gay Park.

City Manager Nixon stated that grant writer and interim city manager Dr. Beverly Nash handled the R2P2 efforts.

City Manager Nixon stated that a booklet was completed led by a consultant with input from stakeholders, residents, business owners, and citizens, and CRA staff.

City Manager Nixon stated that contamination was found on the Andy Gay lot.

City Manager Nixon stated that the CRA accepted the booklet as an amendment to its redevelopment plan, but the state came up with an order to remediate it with no funding at that time.

City Manager Nixon stated that the remediation process took approximately two months, with six months of monitoring.

City Manager Nixon stated that the state did not want any activity six inches below the ground.

City Manager Nixon noted that events around the courthouse square are county events.

City Manager Nixon stated that the courthouse sits on land owned by the county.

City Manager Nixon stated that the city has not received the \$2.9 million.

City Manager Nixon stated that the city has been meeting with the Department of Economic Development twice a month on the process.

City Manager Nixon stated that a consultant had been selected two months ago, which includes engineering and grant administration services for the project.

City Manager Nixon stated that monies are expected to be pulled down by the end of the calendar year.

City Manager Nixon stated that approvals have been received except for the Andy Gay lot.

City Manager Nixon stated that he would research the status of the \$40,000.

Commissioner Nash stated that the MOU document between the City and CRA exists.

City Manager Nixon stated that the timeline needs no modification.

City Manager Nixon stated that he would share the deliverables with Ms. Davis.

Commissioner Harris stated that the commission needs to address road closures if downtown businesses are being affected by events and road closures.

Commissioner Harris suggested surveying businesses before scheduling events.

- Stated that food trucks are taking away profits from business owners.
- Stated that downtown business owners are invested in Quincy.

Commissioner Wood suggested closing portions of the road so that business owners would not be affected.

Mayor Bass-Prieto stated that these items should be worked out with the business owners and stakeholders.

Dr. Tracey Stallworth, 770 Selman Road, 32351, made the following comments.

- Invited all to the Juneteenth celebration.
- Did consider not closing roads so that businesses would not be affected.

Public Hearings and Ordinances as Scheduled or Agendaed

None

Public Opportunity to Speak on Commission Propositions – (Pursuant to Sec. 286.0114, Fla. Stat. and subject to the limitations of Sec. 286.0114(3)(a), Fla. Stat)

None

Resolutions

- 4. Resolution 1443-2023 – Adoption of the Big Bend Community Development Corporation Resolution to the Department of Economic Opportunity, for City-Based Programs to Participate in the Community Contribution Tax Credit Program
 - Robert Nixon, City Manager

**Summary of the Discussion by Staff and the Commission
Agenda item #4 - Resolution 1443-2023**

Regina Davis, BBCDC stated that the request is for approval to apply for a Community Contribution Tax Credit with the Florida Department of Economic Opportunity.

Regina Davis, BBCDC stated that the tax program had been utilized before, allowing businesses that collect sales tax to donate materials/supplies to organizations to receive a refund check.

Regina Davis, BBCDC stated that Stones benefited from this program by donating materials.

City Manager Nixon stated that the staff supports the resolution.

Commissioner Harris offered a motion to approve Resolution 1443-2023.

Mayor Bass-Prieto seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Reports, Requests, and Communications by the City Manager

- 5. Lincoln Street Drainage Improvements – Award Recommendation
 - Robert Nixon, City Manager
 - Reggie Bell, Public Works Director
 - Matthew Chester, Dewberry Engineers Inc.
- 6. Approval of Interlocal Agreement for Animal Control Services Between Gadsden County, Florida, and the City of Quincy
 - Robert Nixon, City Manager

7. Approval of a Budget Transfer – Need to Increase Water Pressure
 - Robert Nixon, City Manager
 - Richard Ash, Utilities Director
8. Approval of Budget Amendments from FY 2022
 - Robert Nixon, City Manager
 - Marcia Carty, Finance Director
9. Approval to Authorize City Manager to Invest Excess Funds
 - Robert Nixon, City Manager
 - Marcia Carty, Finance Director
10. Approval to Provide Letter of Support to Apply for Grant – PorchFest
 - Frieda Bass-Prieto, Mayor

Summary of the Discussion by Staff and the Commission

Agenda item #5 –Lincoln Street Drainage Improvements – Award Recommendation

City Manager Nixon stated that the request is to approve the Lincoln and Williams Street storm drainage system and accept the bid award recommendation from Dewberry Engineers Inc.

City Manager Nixon stated that the project would be funded by the American Rescue Plan.

Matt Chester, Dewberry Engineers stated that this is the ditch located in district one.

Matt Chester, Dewberry Engineers stated that the company conducted a study on flooding along the Florida Ave basin.

Matt Chester, Dewberry Engineers stated that Dewberry will provide the city with a recommendation based on the findings from the study.

Matt Chester, Dewberry Engineers stated that there possibly could be two construction projects in the same area.

City Manager Nixon stated that there is appropriate funding available.

City Manager Nixon stated that three contractors submitted bids for the project.

City Manager Nixon stated that Pyramid Excavation Corp was the lowest bidder at \$83,000.00.

Commissioner Wood clarified that Dewberry provided the engineer services.

Commissioner Wood offered a motion to approve Dewberry's recommendation award to Pyramid Excavation Corp in the amount of \$83,000.

Commissioner Harris seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Agenda item #6 – Approval of Interlocal Agreement for Animal Control Services Between Gadsden County, Florida, and the City of Quincy

City Manager Nixon stated that the request is to enter a one-year contract with the county for animal control services.

City Manager Nixon apologized for not bringing the agreement before the commission sooner.

City Manager Nixon stated that he'd requested several reports from the county that they were unable to provide.

City Manager Nixon stated that he has requested moving forward that the county provide correspondence supporting the contract.

City Manager Nixon stated that the city and county would work to maintain statistics related to animal control.

City Manager Nixon stated that the contract is needed for continuous services.

City Manager Nixon stated that he is comfortable proceeding with the contract for the remainder of the year.

Commissioner Harris stated that he has a problem with contractors being unable to provide data.

City Manager Nixon stated after speaking with the director, it is understood that data supporting the contract is essential.

Commissioner Wood reiterated the assurance of all contractors providing data to the city.

Commissioner Wood stated that the city bears the ultimate responsibility that contractors are doing the work.

Commissioner Wood stated that she has questions on contractors' services.

Commissioner Nash stated that she is in support of her colleagues on the matter of contractors.

Commissioner Nash stated that at some point she would like to see reports separated by districts that will show the types of problems related to animal control.

City Manager Nixon stated that no invoice will be approved until documentation is received.

City Manager Nixon stated that the county administrator supports this initiative.

Mayor Bass-Prieto commended animal control in their attempt to get animals placed in forever homes rather than using alternative routes.

Mayor Bass-Prieto echoed Commissioner Wood's concerns about contractors being accountable.

Commissioner Nash questioned the length of time on the contract, being more than one year.

City Manager Nixon stated that because the county could not provide the requested information the contract would have started on the date indicated.

City Manager Nixon stated that the contract will conclude at the end of this fiscal year.

City Manager Nixon stated that he will only authorize payment for work completed.

City Manager Nixon stated that the county is preparing a report for work completed, that will be reviewed prior to payment.

City Manager Nixon stated that if the report satisfied the commission's request, payment will be approved.

City Manager Nixon stated that he could not confirm that the contract will use the entire \$35,000 because only a few months are left in this fiscal year.

City Manager Nixon stated that he would keep the commission updated.

City Manager Nixon stated that the city is receiving services without a contract.

City Manager Nixon stated that there is a cost range depending on the services needed.

Mayor Bass-Prieto questioned why the city would consider giving animal control a 17% raise without providing data.

City Manager Nixon stated that under normal circumstances increases are expected.

City Manager Nixon stated that there has not been an increase in pay for a few years.

Commissioner Harris offered a motion to approve the Interlocal Agreement for Animal Control Services between Gadsden County and the City of Quincy with corrections.

Mayor Bass-Prieto seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Agenda item #7 – Approval of a budget Transfer – Need to Increase Water Pressure

Director Ash stated that the request is to approve \$100,000 from the electric budget to the water budget.

Director Ash stated that this will leave enough funds to support tree trimming and make funds available to complete the 8-inch water line extension across Hwy 90 for a water pressure increase.

Director Ash stated that funds are available in the electrical budget.

Director Ash stated that the tree-trimming contract is still being worked out.

Director Ash stated that an engineering study has been completed and concluded that the 8-inch water line extension would increase water pressure.

Commissioner Harris offered a motion to approve option one the transfer of \$100,000 from the electric budget to the water budget.

Commissioner Wood seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Agenda item #8 – Approval of Budget Amendments from FY 2022

Director Carty stated that this is the budget amendment required from FY 2022.

Director Carty stated that the city is at the very end of the audit.

Director Carty stated that these are unused funds ending September 30, 2022.

Director Carty stated that budget encumbrances from the previous year are \$594,621.85.

Commissioner Wood asked for clarification on how the public is notified when placing unused funds on the agenda.

City Manager Nixon stated that this process occurs when a draft of the audit is provided with an understanding of the status of unused funds.

City Manager Nixon stated that the public has access to the city finances through the website.

Commissioner Wood offered a motion to the budget amendments as presented.

Commissioner Harris seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Agenda item #9 – Approval to Authorize City Manager to Invest Excess Funds

City Manager Nixon stated that staff presented the commission investment option with FLClass on monies not earning interest.

Director Carty stated that Matt Tight gave an investment presentation to the commission in August 2022.

Director Carty stated that FLCLASS has a triple-Am rating.

Director Carty stated that the city is interested in the enhanced cash investment.

Director Carty stated that the city maintains nine million and uses three million monthly.

Director Carty stated that the city has approximately six million sitting in multiple bank accounts.

Director Carty stated that the request is to place some funds into FLClass.

Director Carty stated that the daily yield as of June 12 is 4.9503%.

Director Carty stated that the recommendation is to allow the city manager to invest two million in FLClass.

Director Carty provided a list of municipalities currently investing with FLClass.

Director Carty also provided a sample of FLClass forms.

City Manager Nixon stated that the city would be conservative in its investment.

City Manager Nixon stated that staff will monitor the investment closely.

Commissioner Wood asked for clarification on where the funds would be taken from to invest.

Director Carty stated that only two accounts; smart grid and grant account would be utilized for the FLClass.

Commissioner Wood asked about the risks.

Director Carty stated that there are always risks, however, this is a calculated risk.

City Manager Nixon stated that the city has immediate access to the money.

Director Carty stated that there are no penalties for withdrawing funds.

Director Carty stated that \$50,000 would remain in the smart grid account.

Mayor Bass-Prieto reminded the commission that no decision has been made on the 1.5 million in ARAP.

Mayor Bass-Prieto also suggested investing funds from Gulf Breeze proceeds.

Commissioner Harris offered a motion to approve staff recommendation for the mayor to sign the agreement, giving the city manager and the finance director the authority to invest \$2,000,000 of the \$7,000,000 described. The source being from the smart grid and grants accounts.

Commissioner Wood seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0

Commissioner Wood asked if this investment would be made public.

City Manager Nixon responded yes.

**Agenda item #9 – Approval to Provide Letter of Support to Apply for Grant –
PorchFest**

Mayor Bass-Prieto stated that she received a request for a letter of support for PorchFest.

Mayor Bass-Prieto provided the letter to the dais.

Mayor Bass-Prieto stated that she requests approval from the commission to sign the letter.

Mayor Bass-Prieto stated that the letter requires no commitment for funds.

Commissioner Harris offered a motion to approve the mayor signing the letter.

Commissioner Wood seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Absent
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 4 to 0

Reports by Boards and Committees

None

**Other Items Requested to Be Agendaed by Commission Member(s), the City
Manager, and Other City Officials**

None

Comments

City Manager, Robert Nixon

- Complimented citizens on keeping the city clean. Stated that there have been significant improvements in some areas around the city.
- Thanked city staff for their hard work.
- Stated that staff has taken measures to ensure accountability.

- Stated that the city is co-sponsoring the Juneteenth event and invited all to attend at the courthouse.
- Stated that staff is moving forward to discuss the strategic plan and city's vision, on Saturday, June 24, 11 am, at the Gadsden Arts Center.
- Thanked Grace Robinson for the usage of the Gadsden Arts Center.
- Stated that the city will be closed in honor of Juneteenth Freedom Day on June 19.
- Stated that the city is accepting applications for the 2023-2024 request for funding from non-profit and community-based organizations through July 10.
- Stated that non-profit organizations would be given an opportunity to present to the commission in August.
- Thanked the city attorney for his leadership and splendid work.

City Clerk, Janice Shackelford Clemons

- No comments

City Attorney Gary Roberts

- Stated that it is a pleasure working with the city and staff.

Commission

Commissioner Harris

- Ditto the city manager's comments regarding the city attorney's great leadership.

Commissioner Wood

- Thanked the city attorney, city manager, city clerk, and colleagues for opening their arms, being that she is the new kid on the block.
- Thanked the district one citizens for allowing her to serve.
- Thanked tonight's presenters.
- Thanked Director Hannigon for her presentation and thank you to the city clerk again for her tireless work.
- Thanked the city manager for responding to her emails.
- Please keep the Richardson family in your prayers. They are dealing with a house fire in their home.
- Asked that we keep Mrs. Cora Franklin in prayer, she is recovering from a horrific accident on I-10.
- Thanked Director Carty for providing some useful information.
- Thanked the departments who have met with her so far.
- Stated that we must continue applying for grants which help fund many things in the city.
- Stated that Juneteenth is important to our history because it established freedom of slaves.
- Looking forward to working with everyone.

Commissioner Nash

- No comments.

Mayor Pro-Tem Sapp

- Absent

Mayor Bass-Prieto

- Stated that a citizen stopped her and complimented her on how nice the city looked.
- Thanked the public works department for all their hard work keeping the city clean.
- Stated that trash is not being picked up.
- Stated that the wild hogs are walking freely in the yards.
- Cautioned everyone to be careful when seeing wild hogs. They can be dangerous.
- Stated that the heat is on, and she is concerned about the expected high utility bills coming.
- Stated that she would like to produce a roundup program that would help seniors and mothers pay their utility bills during the summer months.
-

The adjournment was motioned by Commissioner Harris and seconded by Commissioner Wood at 8:49 pm.

Please Note: The City Commission places the official copies of Commission Meeting Minutes on file with the City Clerk's Office upon approval.

Submitted by Janice Shackelford Clemons, City Clerk

APPROVED:

Freida Bass-Prieto, Mayor, and
Presiding Officer of the City
Commission and of the City of
Quincy, Florida

ATTEST:

Janice Shackelford Clemons, City Clerk per
Clerk of the of Quincy, Florida
Clerk of the City Commission thereof

Approval of
June 27, 2023
Regular Commission
Meeting

CITY COMMISSION
Tuesday, June 27, 2023
6:01 P.M. (Eastern)

REGULAR MEETING
QUINCY, FLORIDA 32351

CITY COMMISSION REGULAR MEETING MINUTES

The City of Quincy City Commission met in a regular in-person meeting on Tuesday, June 27, 2023, with **Mayor Freida Bass-Prieto** opening the meeting up and the following Commissioners present:

Mayor Pro-Tem Angela G. Sapp
Commissioner Dr. Robin Wood
Commissioner Ronte R. Harris – Late
Commissioner Dr. Beverly A. Nash

City Staff and Guests:

Robert Nixon, City Manager
Gary A. Roberts, City Attorney
Janice Shackelford Clemons, City Clerk
Marcia Carty, Finance Director
Richard Ash, Utility Director
Anthony Baker, Fire Chief
Timothy Ashley, Police Chief
LaTrenda Gainous Carroll, Customer Service Supervisor
Jim Southerland Sr., WQTN-13 Administrator

The regular in-person meeting was recorded and held in accordance with Florida Sunshine Law. (Note: Digital formatted documents/media are public records.)

Called to Order

Mayor Bass-Prieto called the Regular Commission meeting to order at 6:01 pm. Terrence D. Milton, Sr. Pastor of Bear Creek Bethel MB Church, Quincy FL, provided an invocation, followed by the pledge of allegiance. Mayor Bass-Prieto requested a roll call.

Approval of Agenda

Mayor Pro-Tem Sapp offered a motion to approve the agenda.

Commissioner Nash seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Yes
Commissioner Wood	Yes
Commissioner Harris	Absent
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Proclamations

None

Special Presentation

None

Items for Consent by the Commission

1. Approval of May 11, 2023, Reorganization Commission Meeting Minutes
 - Janice Shackelford-Clemons, City Clerk
2. Approval of May 31, 2023, Special Commission Meeting Minutes
 - Janice Shackelford-Clemons, City Clerk
3. Approval of Stephen Roger's Appointment to the Quincy-Gadsden Airport Authority
 - Freida Bass-Prieto, Mayor
 - Robert Nixon, City Manager
4. Approval of April's 2023 Financial Report
 - Robert Nixon, City Manager
 - Marcia Carty, Finance Director
5. Approval of May's 2023 Financial Report
 - Robert Nixon, City Manager
 - Marcia Carty, Finance Director

Summary of the Discussion by Staff and the Commission

Items for Consent by the Commission

Mayor Pro-Tem Sapp offered a motion to approve the items for consent except for the May 2023 financial report.

Commissioner Nash seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Yes
Commissioner Wood	Yes
Commissioner Harris	Absent
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Commissioner Nash pointed out that no motion excusing Commissioner Harris from the meeting was taken.

City Manager Nixon stated that Commissioner Harris indicated that he would be at the meeting.

Commissioner Nash offered a motion to excuse Commissioner Harris from the meeting. Commissioner Wood seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Yes
Commissioner Wood	Yes
Commissioner Harris	Absent
Commissioner Nash	Yes

The Motion Carried 4 to 0.

COMMENTS FROM THE AUDIENCE

Regina Davis, 315 W. Washington Street, Quincy, FL, 32351, made the following comments.

- Stated that T-Mobile went beyond its investment and granted the Big Bend CDC a grant in the amount of \$50,000 for a new roof.
- Stated that the Florida African American Museum will be housed on Madison Street.
- Stated that museum row will be a major economic and tourist development in Quincy.
- Stated that Gadsden County is majority an African American county and looks forward to bringing African American history to Quincy.
- Reminded everyone of the sip and soiree on Wednesday. Stated that T-Mobile's representatives will be on hand to present a \$50,000 check to the BBCDC.
- Stated that the original space for the museum was unavailable, so that's why the museum will be housed on Madison Street.

Public Hearings and Ordinances as Scheduled or Agendaed

None

Public Opportunity to Speak on Commission Propositions – (Pursuant to Sec. 286.0114, Fla. Stat. and subject to the limitations of Sec. 286.0114(3)(a), Fla. Stat)

None

Resolutions

None

Reports, Requests, and Communications by the City Manager

- 6. Approval of the Purchase of Check Valve Replacement for High Service Pump #1
 - Robert Nixon, City Manager
 - Richard Ash, Utilities Director

- 7. Approval to Award the Bid to Installation of an 8" Water Line across Hwy 90
 - Robert Nixon, City Manager
 - Richard Ash, Utilities Director

Summary of the Discussion by Staff and the Commission

Agenda item #6 – Approval of the Purchase of Check Valve Replacement for High Service Pump #1

Director Ash stated that the request is to replace the check valve HSP #1 which has been leaking for the past three years.

Director Ash stated that the valve has been repaired but continues to leak.

Director Ash stated that the fear is that the valve will fail completely.

Director Ash stated that three quotes were received, the lowest is from Flotech in the amount of \$14,918.44.

Director Ash stated that the valve has never been replaced.

Mayor Pro-Tem Sapp stated that she believes that no one would argue not to replace the valve.

Mayor Pro-Tem Sapp offered a motion to approve option one, the purchase of a Flotech check valve for high-service pump #1 for the price of \$14,918.44.

Commissioner Nash seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	Yes
Commissioner Wood	Yes
Commissioner Harris	Absent
Commissioner Nash	Yes

The Motion Carried 4 to 0.

Agenda item #7 – Approval to Award the Bid to the Installation of an 8” Water Line across Hwy 90

Director Ash stated this request is to provide specific water pressure and flow to Stones Hardware's new building located on Hwy 90.

Director Ash stated that North Florida Construction Inc. and Dixie Sitework & Utilities Inc. sent in bids.

Director Ash stated that the project was designed and permitted by FDOT.

Director Ash stated that North Florida Construction Inc. reduced its bid from \$94,000 to \$83,600.

Commissioner Wood asked if Stones Hardware's new location would still be in the city.

City Manager Nixon stated that he would need to check to see if the new location was annexed into the city limit.

Mayor Bass-Prieto stated that she is concerned that the 8-inch pipe would not work.

Mayor Bass-Prieto stated that the benefit to the city is sales tax revenue and ad valorem.

Mayor Bass-Prieto asked if the 8-inch pipe could accommodate others downstream and future developments.

Commissioner Harris pointed out that this request may only benefit Stones.

Commissioner Wood noted that the reason she questioned the location of the business.

City Manager Nixon stated that this specific project is for Stones.

City Manager Nixon stated that the city does seek to expand and promote economic development.

City Manager Nixon reminded the commission that Stones supports the growth of the city and the creation of jobs benefiting the city's future.

City Manager Nixon stated that the good news is this project is not costing the city much with the company's help.

Mayor Pro-Tem Sapp stated that she would like to evaluate how companies like Trulieve's helped or did not help the city.

Commissioner Harris offered a motion to approve the award of the bid to install an 8-inch water line to North Florida Construction Inc for the price of \$83,600.

Commissioner Wood seconded the motion.

Commissioner	Vote
Mayor Bass-Prieto	Yes
Mayor Pro-Tem Sapp	yes
Commissioner Wood	Yes
Commissioner Harris	Yes
Commissioner Nash	Yes

The Motion Carried 5 to 0.

Reports by Boards and Committees

None

Other Items Requested to Be Agendaed by Commission Member(s), the City Manager, and Other City Officials

None

Comments

City Manager, Robert Nixon

- Complimented staff on continuously exceeding expectations.
- Announced a budget workshop on Thursday, June 29 at 5 pm, along with a review of May's financial report.
- Announced a budget workshop on Saturday, July 8 at 10 am.
- Stated that there are issues with the King Street Pool pump.
- Stated that there are issues with the chlorination levels of the pool.
- Caution citizens regarding blocking the streets to host events. Encourage citizens when having gatherings to not block the streets.
- Stated that large gatherings require permission from the city manager's office.
- Stated that the goal is to encourage celebrations but at a respectable level.
- Encouraged everyone to be responsible and watch the heat.
- Announced the closure of the administrative offices on July 4.

City Clerk, Janice Shackelford Clemons

- Announced the newly elected officials orientation online seminar will start on July 10. Stated to contact the city clerk if interested.

City Attorney Gary Roberts

- No comments.

Commission

Commissioner Harris

- Commended staff on the appearance of city hall. Hopefully, soon, the chambers can receive an upgrade.
- Received a compliment from a citizen on how well the customer service staff treated them.
- Asked if dollars are available to assist with high utility bills.
- Stated that the service from Waste Pro needs addressing. Citizens are reporting trash not being picked up.

City Manager Nixon stated that staff met with Waste Pro's leadership team and addressed concerns about service or the lack of it.

- Stated that he would like to review all city contracts.
- Asked for a tree trimming update.

Director Ash stated that the modifications per the commission's request were made and submitted to the city manager for the next agenda.

- Stated that some years ago he was approached to place a confederate monument in the eastern cemetery owned by the city.
- Stated that he did not allow the monument to be placed in the eastern cemetery.
- Stated that history is significant.
- Stated that there are other monuments that list the Confederate soldiers.
- Stated that an effort was led by Attorney Gee to remove the monument from the courthouse square.
- Stated that the monument was hidden and reappeared.
- Stated that society has moved past memorializing objects that symbolize oppression and depression.
- Stated that the monument needs to be quietly moved just like it was quietly placed in the eastern cemetery.
- Stated that the monument has no place in the City of Quincy's cemetery.
- Stated that the City of Quincy is made up of mostly African Americans.
- Stated that the commission did not vote to place the monument on this property and must be removed.

Mayor Bass-Prieto stated that once the plots are sold it becomes private property.

Mayor Bass-Prieto stated that she believed that cemeteries are protected.

Mayor Bass-Prieto stated that the city does not own the graves.

- Stated that no deeds have been sold since 1976.
- Stated that he asked the city clerk to research this matter.
- Stated that there are no records, and the property belongs to the city.
- Stated that he went to the cemetery and looked at the monument.
- Stated that the monument reads "Honoring our falling heroes."
- Stated that words matter.
- Stated that site has not been recognized as a confederate cemetery.

Mayor Bass-Prieto stated that the city must be very careful once persons are buried.

Mayor Bass-Prieto stated that it is prohibited to clean headstones.

- Stated that Rosewood has a marker that monuments the massacre that took place.
- Stated that we have moved passed memorializing individuals that have held up oppression and depression.
- Stated that he is not trying to erase history but the monument being placed on city property defeats the purpose of having it removed from the courthouse square.
- Stated that this government taxpayers' property.
- Reiterated that the monument needs to be removed and possibly given to someone who wants it, placed in storage, a person's backyard, etc...
- Stated that someone okayed it to be placed on city property.

Mayor Pro-Tem Sapp stated to allow staff to research the matter and make recommendations to the commission.

Mayor Bass-Prieto stated that she would like to find out who owns the cemetery, despite the city maintaining the cemetery.

Commissioner Wood

- Thanked the city manager, city attorney, city clerk, and finance director for the workshop prior to the regular commission meeting.
- Thanked the directors and departments for meeting with her. Stated that she has a few more departments to meet with.
- Stated how much she has been enlightened by meeting with the various departments and the great work being done.
- Stated how pleased she is with the future of the city.
- Would be sharing the city's plans with district one constituents once plans are confirmed.
- Stated that the investment with FLClass is wonderful.
- Stated that the citizens should be informed and involved when making investment decisions with their money.
- Stated that the citizens should be kept first.
- Stated that affordable housing, clean and safe neighborhoods are important.
- Stated that she rode through her district and code enforcement is doing a great job.
- Stated that there is an expectation of citizens to help keep the neighborhoods clean.
- Stated that she has noticed an increase in the homeless population.
- Stated that the city must seek a solution to the homelessness in the city.
- Stated that there should be some sought of beautification to abandon properties.
- Commended the parks and recreation department and director Fagg for meeting with her.

- Stated that she hears and understands the challenges of the parks and rec department and there needs to be an understanding that this department faces unique roadblocks.
- Stated that the pool must be safe for children and agrees that the structure is old and must be carefully monitored before opening it to children.
- Stated that the website is great. There needs to be a link to aid citizens such as help with utilities.
- Stated that she would like to review consultants and contractors to determine which services are needed and not needed.
- Stated that the city manager is putting together the consultants' and contractors' agreements for commission review.

Commissioner Nash

- No comments.

Mayor Pro-Tem Sapp

- Asked if the splash pad was ready.

Director Fagg is ready to go.

Director Fagg stated that the staff is putting together a flyer announcing the opening of the splash pad.

- Stated to make sure the grass gets cut before opening.
- Caution residents that there are individuals breaking into cars, houses, etc....
- Stated that we must be mindful and invest in home securities.
- Stated that she received calls about waste pro not picking up and passed the calls to the city manager.
- Stated that citizens should be mindful and not litter.
- Stated that it does hurt to mow and edge your property. Help the city keep the city clean.
- Encourage citizens to remove old and junk cars from property, before being cited by code enforcement.
- Encourage citizens to comply.
- Stated that there are three Dollar Generals in Quincy.
- Stated that trash in certain Dollar Generals is being properly discarded and there are those whose trash continues to be thrown away improperly.
- Stated that she has spoken enough to the management of Dollar General and it is time to send letters to the Professional Business Regulators to get help in cleaning the Dollar General up.

Commissioner Harris stated that there should be an ordinance in place regarding how businesses are to discard trash.

City Manager Nixon stated that there are factors to consider.

- Change in management.
- Dumpster divers.
- Locks being placed on the trash reciprocals create a problem for pick-up time.

City Manager Nixon stated that the staff is working on a viable solution and will encourage the store management to keep the trash area clean.

- Announce the summer break spots for Gadsden County for children needing food.
- Reminded everyone about the Hillside Survey meeting scheduled for Wednesday at the Campbell Kelly Center. There will be a virtual meeting on Thursday.
- Stated that this is the time to preserve our history.
- Enjoyed Juneteenth celebration.
- Would like to meet with the city manager.
- Thanked the city manager and staff for responding to her inquiries in a timely manner.
- Stated to be mindful when planning parties.
- Have a safe 4th of July.

Mayor Bass-Prieto

- Asked if there would be a budget prior to Thursday's budget workshop.
- Asked if there were still working on creating a code enforcement board.
- Stated that she sees differences in franchise landscaping. They are not maintained.
- Stated that businesses will operate on what is accepted.
- Stated that we need to demand better from our business owners.

Commissioner Harris requested a workshop on the business codes.

- Stated that the City of Tallahassee reviews their city's codes frequently.
- Asked for an update on code enforcement citations by districts.
- Stated that the Shaw Quarters Park needs locking at night.
- Congratulations to St. Paul Episcopal Church on its 184th founders day.
- Wished everyone a happy 4th of July.

The adjournment was motioned by Mayor Pro-Tem Sapp and seconded by Commissioner Nash at 7:08 pm.

Please Note: The City Commission places the official copies of Commission Meeting Minutes on file with the City Clerk's Office upon approval.

Submitted by Janice Shackelford Clemons, City Clerk

APPROVED:

Freida Bass-Prieto, Mayor, and
Presiding Officer of the City
Commission and of the City of
Quincy, Florida

ATTEST:

Janice Shackelford Clemons, City Clerk per
Clerk of the of Quincy, Florida
Clerk of the City Commission thereof

Approval of
May's 2023
Financial Report

CITY OF QUINCY, FL FINANCIAL STATEMENTS

FOR THE EIGHT MONTHS ENDED MAY 31, 2023



ABSTRACT

The City of Quincy is following the path of financial prudence to ensure the effective usage and management of the available assets and resources to meet the goals and objectives of the City's Commissioners and City Management. The attached financial statements and reports tell the story and highlight the path the City of Quincy is following...

Marcia Carty, MS, CPA
Finance Director

FINANCIAL REPORTS

Prepared June 22, 2023

**CITY OF QUINCY, FL
MONTHLY FINANCIAL REPORTS
FOR THE EIGHT MONTHS ENDED MAY 31, 2023**

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Note: All reports are reviewed and approved for release by the Finance Director

OVERVIEW OF THE FINANCIAL REPORTS

Overview of the Monthly Financial Reports for MAY 31, 2023

By Finance Director Marcia Carty, CPA

For the eight months ended MAY 31, 2023, the following should be noted:

1. Gross operating revenues generated for the above period were \$23,475,411, with \$7,815,423 from the general fund and \$15,659,988 from the enterprise fund, representing 60% of the budget for the year, \$39,145,468.
2. Total operating expenses equaled \$23,135,397, of which \$7,803,499 was disbursed from governmental fund and \$15,331,898 from enterprise fund, representing 59.1% of total budget.
3. Net results for the City of Quincy were \$340,285, with operating net results being \$340,014, and grants net results being \$271.
4. The debt service coverage rate is greater than 1.0; currently equaling 1.48.
5. Grant budget is \$5,186,784 for both revenues and expenses. Actual revenues equal \$1,413,018 and expenses were \$1,412,747 with revenues being greater than expenses by \$271.
6. Utility billing decreased by \$41,188 for Cycle One, when compared to May 2022, primarily due to consumption and fuel rate decrease. Cycle One number of bills decreased by 11, and estimated bills decreased by 8. Utility billing decreased by \$64,233 for Cycle Two, when compared to May 2022, primarily due to consumption and fuel rate decrease. Cycle Two number of bills remained level. There are 4,940, which is an increase of 47 accounts when compared to the 4,893 accounts in March 2023. There are 4,056 residential accounts (3,896 in April) and commercial/industrial accounts equal 884 (997 in April).
7. Year-to-date, utility revenues for the month ended May 31, 2023, Electric Utility billing is \$1,525,846 less than the prior year, with the bulk of the change being contributed to the reduction in earnings utility sales, which is directly related to the decrease in fuel purchase. Actual revenues, year-to-date, are less than budget by \$2,467,840. Fuel rate adjustments reduced revenues is the primary reason for the decrease.
8. There were 58 new accounts set up by the Customer Service Department. Monthly receipts collected by the Customer Service Division equaled \$1,720,613 (\$4,00 more than April 2023). \$1,027,142 compared to last month's receipts of \$823,408 is directly related to Utility Billing payments.
9. The Arrears Report reflects an approximate amount of \$190,000 (a decrease of almost \$182,000 when compared to April 2023). Staff has collected a good amount of arrears.
10. Purchase power adjustment (fuel) rate adjustment decreased by .0001, from .0093 down to .0092, when compared to April 2023.
11. The calculated Net Meter rate for May 2023 increased by .00027 from (.0233) to (.02303), when compared to April 2023.
12. Total disbursements approximated \$2.621 million, paid with 643 checks, NODs, and ACHs.
13. Budget transfers are being executed only as required to continue daily operations.
14. Year-to date as of April 2023, operating fixed asset purchases were \$633,687 or 38% budgeted amount of \$1,698,469), of which CRA portion was \$186,061 and

operating was \$434,272.

15. P-card purchases for the month of May 2023 were \$9,642. The \$1,500 threshold was exceeded by only one user (with justification).

Items of Concern –

- Operating cash is decreasing. It is expected that this trend will change starting the month of July, as major debt servicing will be completed.
- Bank account balances not being used for operating activity should be earning more passive income, namely, Smart Grid and Grant funds. FLCLASS has been approved to place \$2 million with them.
- ARPA Grant funds from period year have not been fully expended.
- Management of FEMA potential reimbursements is becoming more of a priority.
- Less revenues are being earned, primarily because the fuel purchase cost is not as great and the fuel rate adjustment is lower than last year.
- Staff and the City Auditor are performing in depth analysis of the enterprise Funds' revenue streams, including five-year analysis and gross margin analyses.

Highlight – On June 6, 2023, Finance has received the first draft of the FY 09/30/2022 Audit Report and is working on the various disclosures and MDA. Expected date of completion is June 26, 2023.

Conclusion – the city is earning less but also spending less proportionately. A more in-depth analysis is in process. A rate study has been requested by Finance. Meetings are being held with the City Manager, Utilities Director and the Finance Director. City management and Directors are being cautioned to spend at least 8% to 10% less monthly.

**SUMMARY REPORT OF REVENUES AND EXPENSES
FOR THE EIGHT MONTHS ENDED MAY 31, 2023**

CITY OF QUINCY, FL
SUMMARY REPORT OF REVENUES/EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

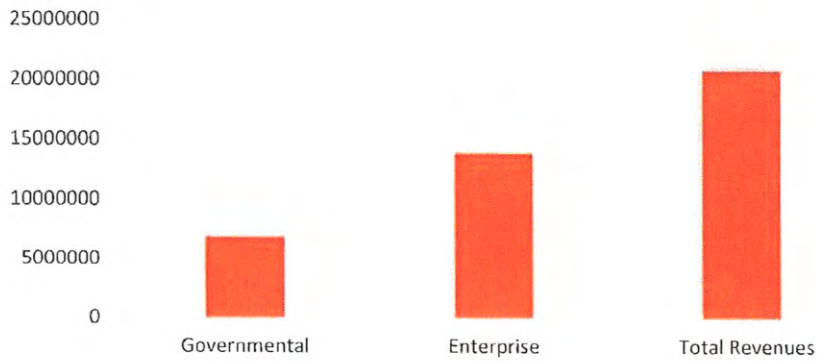
ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 EIGHT MONTHS YTD OPERATING ACTUAL	YTD % (58%)
TOTAL GOVERNMENTAL REVENUES	\$12,664,050	\$7,815,423	61.7%
GOVERNMENTAL FUNDS EXPENSES	-\$12,664,050	-\$7,803,499	-61.6%
NET GOVERNMENTAL FUND RESULTS	\$0	\$11,924	0.1%
TOTAL ENTERPRISE FUND REVENUES	\$26,481,418	\$15,659,988	59.1%
TOTAL ENTERPRISE FUND EXPENSES	-\$26,481,418	-\$15,331,898	-57.9%
NET ENTERPRISE FUND RESULTS	\$0	\$328,090	1.2%
TOTAL OPERATING REVENUES	\$39,145,468	\$23,475,411	60.0%
TOTAL OPERATING EXPENSES	-\$39,145,468	-\$23,135,397	-59.1%
NET TOTAL OPERATING RESULTS	\$0	\$340,014	0.9%
GRANT REVENUES	\$5,186,784	\$1,413,018	27.2%
GRANT EXPENSES	-\$5,186,784	-\$1,412,747	-27.2%
NET GRANT OPERATIONS	\$0	\$271	0.0%
CITYWIDE TOTAL REVENUES	\$44,332,252	\$24,888,429	56.1%
CITYWIDE TOTAL EXPENSES	-\$44,332,252	-\$24,548,144	-55.4%
NET CITYWIDE TOTAL OPERATIONS	\$0	\$340,285	0.8%

CITY OF QUINCY, FL
CHART OF REVENUES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

REVENUES

Governmental	\$7,815,423
Enterprise	<u>15,659,988</u>
Total Revenues	<u><u>\$23,475,411</u></u>

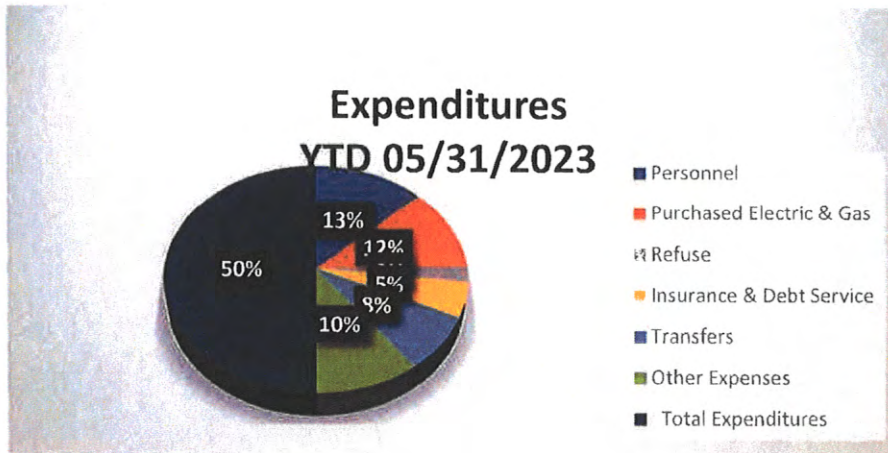
OPERATING REVENUES YTD 05/31/2023



CITY OF QUINCY, FL
CHART OF EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

EXPENDITURES

Personnel	\$6,048,394
Purchased Electric & Gas	5,467,353
Refuse	694,579
Insurance & Debt Service	2,216,791
Transfers	3,685,661
Other Expenses	<u>5,022,619</u>
 Total Expenditures	 <u><u>\$23,135,397</u></u>



CITY OF QUINCY, FL
OPERATING ACTUAL REVENUES/EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

	EIGHT MONTHS YTD ACTUAL	
REVENUES		
Governmental	\$7,815,423	33%
Enterprise	15,659,988	67%
Total Revenues	\$23,475,411	100%
EXPENDITURES		
Personnel	\$6,048,394	26%
Contractual Services	1,619,745	7%
Professional Services	195,206	1%
Purchased Electric	4,892,592	21%
Purchased Gas	574,761	2%
Reserves/ Parks & Facilities	7,100	0%
Travel, Gas, Oil & Grease, Tires, Auto Parts & Repair	299,104	1%
Telephone	125,412	1%
Utilities	343,687	1%
Community Services	15,760	0%
Commercial & Residential Refuse	694,579	3%
Insurance - Property Liability	872,291	4%
Repair & Maintenance	107,006	0%
Yard Tipping Cost	67,051	0%
Other Operating Expenses	188,117	1%
Training & Software	64,704	0%
Office Supplies & Operations	25,937	0%
Operating Materials & Supplies	90,796	0%
Uniforms	117,311	0%
Athletic Supplies & Equipment	46,195	0%
Dues, Publications, Subscriptions & Memberships	34,341	0%
Economic Environment & Development	330,534	1%
Other Operating Expenses - IT Support	127,986	1%
CRA Operations & Projects	199,402	1%
Capital Expenditures	447,627	2%
Aid to Private Organizations	62,800	0%
Debt Service - Principal and Interest	1,344,500	6%
Transfers	3,685,661	16%
Business Activity - Enterprise	506,798	2%
Total Expenditures	23,135,397	99%
NET INCOME (LOSS)	\$340,014	1%

CITY OF QUINCY, FL
OPERATING PROJECTED REVENUES/EXPENSES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

	EIGHT MONTHS	
	YTD	ACTUAL
REVENUES		
Governmental	\$11,662,128	33%
Enterprise	23,739,982	67%
Total Revenues	\$35,402,110	100%
EXPENDITURES		
Personnel	\$9,072,591	26%
Contractual Services	\$2,429,618	7%
Professional Services	\$292,809	1%
Purchased Electric	\$7,338,888	21%
Purchased Gas	\$862,142	2%
Reserves/ Parks & Facilities	\$10,650	0%
Travel, Gas, Oil & Grease, Tires, Auto Parts & Repair	\$448,656	1%
Telephone	\$188,118	1%
Utilities	\$515,531	1%
Community Services	\$23,640	0%
Commercial & Residential Refuse	\$1,041,869	3%
Insurance - Property Liability	\$1,308,437	4%
Repair & Maintenance	\$160,509	0%
Yard Tipping Cost	\$100,577	0%
Other Operating Expenses	\$282,176	1%
Training & Software	\$97,056	0%
Office Supplies & Operations	\$38,906	0%
Operating Materials & Supplies	\$175,100	0%
Uniforms	\$175,967	0%
Athletic Supplies & Equipment	\$69,293	0%
Dues, Publications, Subscriptions & Memberships	\$51,512	0%
Economic Environment & Development	\$332,044	1%
Other Operating Expenses - IT Support	\$213,555	1%
CRA Operations & Projects	\$307,946	1%
Capital Expenditures	\$671,441	2%
Aid to Private Organizations	\$62,800	0%
Debt Service - Principal and Interest	\$1,763,536	5%
Transfers	\$5,528,492	16%
Business Activity - Enterprise	\$760,197	2%
Total Expenditures	34,324,049	97%
NET INCOME (LOSS)	\$1,078,061	3%

CITY OF QUINCY, FL
OPERATING REVENUES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

ACCOUNT #	ACCOUNT DESCRIPTION	ADJUSTED BUDGET 2023	8 MONTHS YTD 2023	OVER_ (UNDER) ADJUSTED BUDGET	66.67% YTD_%	PRIOR YTD 2022	PRIOR_ YTD_% 2022
GOVERNMENTAL FUNDS							
	GEN FUND REV						
001-311-10000	CURRENT AD VALOREM TAX	\$ 1,672,337	\$ 1,288,929	\$ 383,408	77%	\$ 1,201,290	90%
001-312-41000	SALES-LOCAL OPTION GAS TAX	\$ 267,471	\$ 179,565	\$ 87,906	67%	\$ 168,596	72%
001-312-60000	LOCAL GOV INFRASTRUCTURE SURTA	\$ 641,829	\$ 557,574	\$ 84,255	87%	\$ 417,693	65%
001-314-80000	UTILITY SERVICE TAX - PROPANE	\$ 9,284	\$ 3,792	\$ 5,492	41%	\$ 5,329	76%
001-315-00000	COMMUNICATION SERVICES TAX	\$ 251,348	\$ 175,927	\$ 75,422	70%	\$ 119,559	51%
001-321-10000	PROFESSIONAL & OCCUPATION LICE	\$ 25,000	\$ 6,215	\$ 18,786	25%	\$ 15,701	57%
001-322-10000	PERMITS	\$ 190,235	\$ 118,105	\$ 72,130	62%	\$ 114,575	103%
001-329-10000	OTHER LICENSES, FEES & PERMITS	\$ 1,731	\$ 1,275	\$ 456	74%	\$ 1,248	88%
001-329-20000	ANIMAL REGISTRATION FEES	\$ -	\$ 250	\$ (250)	0%	\$ -	0%
001-331-50000	FEMA REIMBURSEMENT MICHAEL	\$ 276,985	\$ 53,306	\$ 223,679	19%	\$ -	0%
001-335-12000	STATE REVENUE SHARING PROCEEDS	\$ 358,200	\$ 251,404	\$ 106,796	70%	\$ 228,694	61%
001-335-14000	STATE - MOBILE HOME LICENSE	\$ 2,947	\$ 1,846	\$ 1,101	63%	\$ 1,589	94%
001-335-15000	STATE - ALCOHOLIC BEVERAGE LIC	\$ 4,042	\$ 12,654	\$ (8,612)	313%	\$ 2,915	49%
001-335-17000	STATE - D O T REIMBURSEMENT	\$ 336,443	\$ 275,331	\$ 61,112	82%	\$ 120,733	77%
001-335-18000	STATE - HALF CENT SALES TAX	\$ 400,151	\$ 287,912	\$ 112,239	72%	\$ 201,729	58%
001-335-23000	FIREFIGHTERS SUPP COMPENSATION	\$ 2,520	\$ 3,810	\$ (1,290)	151%	\$ 1,260	42%
001-335-41000	STATE - REBATE ON MUN VEH FUEL	\$ 13,760	\$ 4,036	\$ 9,724	29%	\$ 8,196	69%
001-335-43000	STATE DEPARTMENT OF HIGHWAY PA	\$ 947	\$ 435	\$ 512	46%	\$ 600	74%
001-340-21000	SERVICES - COUNTY FIRE PROTECT	\$ 486,668	\$ 243,339	\$ 243,329	50%	\$ 243,334	50%
001-340-21500	SERVICES-FIRE INSPECTIONS	\$ 5,545	\$ 1,702	\$ 3,843	31%	\$ 1,800	34%
001-347-20000	REVENUE - QPRD CONCESSIONS	\$ -	\$ 4,462	\$ (4,462)	0%	\$ -	0%
001-347-21000	REVENUE - BASEBALL	\$ 9,104	\$ 2,220	\$ 6,884	24%	\$ 1,205	14%
001-347-22000	REVENUE - FOOTBALL	\$ 10,000	\$ 7,806	\$ 2,194	78%	\$ 3,680	66%
001-347-23000	REVENUE - BASKETBALL	\$ 5,815	\$ 6,065	\$ (250)	104%	\$ 5,885	106%
001-347-24000	REVENUE - DAY CAMP	\$ 3,749	\$ -	\$ 3,749	0%	\$ -	0%
001-347-25000	REVENUE - CHEERLEADING	\$ 500	\$ -	\$ 500	0%	\$ 76	0%
001-347-26000	REVENUE - SOFTBALL	\$ 2,000	\$ -	\$ 2,000	0%	\$ -	0%
001-347-27000	REVENUE - OTHER ACTIVITY FEES	\$ 3,000	\$ -	\$ 3,000	0%	\$ 816	31%
001-347-28000	REVENUE - TRACK & FIELD	\$ 1,000	\$ 1,990	\$ (990)	199%	\$ 2,765	0%
001-347-29000	REVENUE - KICKBALL	\$ 1,000	\$ 2,050	\$ (1,050)	205%	\$ 375	0%
001-347-30000	RENT ON FACILITIES	\$ 30,000	\$ 15,464	\$ 14,536	52%	\$ 20,140	108%
001-347-41000	REVENUE - POOL ADMISSION FEES	\$ 750	\$ -	\$ 750	0%	\$ -	0%
001-347-46993	QuincyFest Vendors	\$ 700	\$ -	\$ 700	0%	\$ -	0%
001-347-50000	COKE FUND REVENUE	\$ 300	\$ 340	\$ (40)	113%	\$ -	0%
001-359-10000	OTH FINES & FORFEITS	\$ 50,000	\$ 33,028	\$ 16,972	66%	\$ 26,085	79%
001-359-20000	CODE ENFORCEMENT FINES	\$ 25,000	\$ 5,400	\$ 19,600	22%	\$ 1,125	0%

CITY OF QUINCY, FL
OPERATING REVENUES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

001-361-15000	INTEREST INC ON BANK ACCT	\$ -	\$ 870	\$ -	\$ (870)	0%	\$ -	0%
001-364-11000	SALE OF LAND - HILLCREST CEMET	\$ 26,000	\$ 5,757	\$ 20,244	\$ 20,244	22%	\$ 6,517	25%
001-364-12000	SALE OF LAND - SUNNYVALE CEMET	\$ 45,000	\$ 25,189	\$ 19,812	\$ 19,812	56%	\$ 27,928	36%
001-366-00004	DONATIONS	\$ 2,500	\$ -	\$ 2,500	\$ -	0%	\$ -	0%
001-369-90000	OTHER MISCELLANEOUS REVENUES	\$ 80,000	\$ 47,548	\$ 32,454	\$ 32,454	59%	\$ 54,817	55%
001-369-90100	GULF BREEZE INTERLOCAL AGREEME	\$ 200,000	\$ 6,797	\$ 193,203	\$ 193,203	3%	\$ -	0%
001-369-92000	CRA Administrative Fees	\$ 20,012	\$ 13,341	\$ 6,671	\$ 6,671	67%	\$ 13,341	67%
001-369-95000	Insurance Proceeds	\$ 6,040	\$ 1,551	\$ 4,489	\$ 4,489	26%	\$ 4,532	31%
001-369-96000	DONATIONS	\$ -	\$ 250	\$ (250)	\$ -	0%	\$ -	0%
001-382-10000	CONTRIBUTION FR INTER OPER-ELE	\$ 4,651,069	\$ 3,100,713	\$ 1,550,356	\$ 1,550,356	67%	\$ 2,882,734	67%
001-382-20000	CONTRIBUTION FR INTER OPER-GAS	\$ 142,550	\$ 95,033	\$ 47,517	\$ 47,517	67%	\$ 269,213	64%
001-382-30000	CONTRIBUTION FR INTER OPER-WAT	\$ 413,685	\$ 275,790	\$ 137,895	\$ 137,895	67%	\$ 491,285	67%
001-382-40000	CONTRIBUTION FR INTER OPER-REF	\$ 209,670	\$ 139,780	\$ 69,890	\$ 69,890	67%	\$ 59,780	67%
001-382-50000	CONTRIBUTION FR INTER OPER-SEW	\$ 111,517	\$ 74,345	\$ 37,172	\$ 37,172	67%	\$ 72,674	61%
001-382-60000	CONTRIBUTION FR INTER OPER LAN	\$ -	\$ -	\$ -	\$ -	0%	\$ 668	12%
001-389-00000	USE OF FUND BALANCE	\$ 600,606	\$ 153,408	\$ 437,504	\$ 437,504	26%	\$ 187,932	21%
	TOTAL GENERAL FUND REVS	\$ 11,599,010	\$ 7,486,602	\$ 4,102,716	\$ 4,102,716	65%	\$ 6,988,414	63%
	COMMUNITY REDEVELOPMENT FUND							
002-341-00000	CRA TIF COUNTY FUNDS	\$ 412,132	\$ -	\$ 412,132	\$ -	0%	\$ 348,490	112%
002-341-10000	CRA TIF CITY FUNDS	\$ 321,428	\$ 328,544	\$ (7,116)	\$ (7,116)	102%	\$ 207,164	103%
002-361-10000	INTEREST REVENUE	\$ 100	\$ 277	\$ (177)	\$ (177)	277%	\$ 69	0%
002-389-00000	USE OF FUND BALANCE	\$ 331,380	\$ -	\$ 331,380	\$ -	0%	\$ -	0%
	TOTAL CRA REVENUE	\$ 1,065,040	\$ 328,821	\$ 736,218	\$ 736,218	31%	\$ 555,723	84%
	TOTAL GOVERNMENTAL FUNDS	\$ 12,664,050	\$ 7,815,423	\$ 4,838,934	\$ 4,838,934	62%	\$ 7,544,137	
	BUSINESS ACTIVITY AND CUSTOMER							
400-369-90000	MISCELLANEOUS REVENUE	\$ -	\$ 870	\$ (870)	\$ (870)		\$ -	0%
400-381-10000	INTERFUND TRANSFER	\$ 760,196	\$ 506,798	\$ 253,398	\$ 253,398	67%	\$ 449,067	67%
	TOTAL BUSINESS ACTIVITY	\$ 760,196	\$ 507,668	\$ 252,528	\$ 252,528	67%	\$ 449,067	
	ENTERPRISE FUNDS							
	SEWER							
402-343-10000	SALES	\$ 2,002,607	\$ 1,315,758	\$ 686,849	\$ 686,849	66%	\$ 1,293,626	63%
402-343-16000	CONNECTIONS	\$ 8,457	\$ 3,528	\$ 4,929	\$ 4,929	42%	\$ 4,424	51%
402-343-17000	FORFEITED DISCOUNTS - PENALTIE	\$ 30,805	\$ 20,975	\$ 9,830	\$ 9,830	68%	\$ 20,009	65%
402-343-19000	CUT ON/OFF FEES	\$ -	\$ 85	\$ (85)	\$ -	0%	\$ -	0%
402-343-27000	MISCELLANEOUS CHARGES	\$ 273	\$ 3,399	\$ (3,126)	\$ (3,126)	1245%	\$ 200	0%
402-343-50000	SEWER SURCHARGE O/S	\$ 51,712	\$ 41,021	\$ 10,691	\$ 10,691	79%	\$ 33,728	54%
402-361-10000	INTEREST REVENUE	\$ 426	\$ 1,341	\$ (915)	\$ (915)	315%	\$ 291	91%
402-369-90000	OTHER MISCELLANEOUS REVENUE	\$ -	\$ 6,652	\$ (6,652)	\$ -	0%	\$ -	0%
402-381-10000	INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	0%	\$ 12,648	70%
402-389-90001	USE OF RETAINED EARNINGS	\$ 45,529	\$ -	\$ 45,529	\$ -	0%	\$ 2,175	0%
	TOTAL SEWER REV	\$ 2,139,809	\$ 1,392,759	\$ 747,049	\$ 747,049	65%	\$ 1,367,101	51%

CITY OF QUINCY, FL
OPERATING REVENUES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

ACCOUNT #	ACCOUNT DESCRIPTION	ADJUSTED BUDGET 2023	8 MONTHS YTD 2023	OVER_(UNDER) ADJUSTED BUDGET	66.67% YTD_%	PRIOR YTD 2022	PRIOR_YTD_% 2022
GOVERNMENTAL FUNDS							
	GEN FUND REV						
001-311-10000	CURRENT AD VALOREM TAX	\$ 1,672,337	\$ 1,288,929	\$ 383,408	77%	\$ 1,201,290	90%
001-312-41000	SALES-LOCAL OPTION GAS TAX	\$ 267,471	\$ 179,565	\$ 87,906	67%	\$ 168,596	72%
001-312-60000	LOCAL GOV INFRASTRUCTURE SURTA	\$ 641,829	\$ 557,574	\$ 84,255	87%	\$ 417,693	65%
001-314-80000	UTILITY SERVICE TAX - PROPANE	\$ 9,284	\$ 3,792	\$ 5,492	41%	\$ 5,329	76%
001-315-00000	COMMUNICATION SERVICES TAX	\$ 251,348	\$ 175,927	\$ 75,422	70%	\$ 119,559	51%
001-321-10000	PROFESSIONAL & OCCUPATION LICE	\$ 25,000	\$ 6,215	\$ 18,786	25%	\$ 15,701	57%
001-322-10000	PERMITS	\$ 190,235	\$ 118,105	\$ 72,130	62%	\$ 114,575	103%
001-329-10000	OTHER LICENSES, FEES & PERMITS	\$ 1,731	\$ 1,275	\$ 456	74%	\$ 1,248	88%
001-329-20000	ANIMAL REGISTRATION FEES	\$ -	\$ 250	\$ (250)	0%	\$ -	0%
001-331-50000	FEMA REIMBURSEMENT MICHAEL	\$ 276,985	\$ 53,306	\$ 223,679	19%	\$ -	0%
001-335-12000	STATE REVENUE SHARING PROCEEDS	\$ 358,200	\$ 251,404	\$ 106,796	70%	\$ 228,694	61%
001-335-14000	STATE - MOBILE HOME LICENSE	\$ 2,947	\$ 1,846	\$ 1,101	63%	\$ 1,589	94%
001-335-15000	STATE - ALCOHOLIC BEVERAGE LIC	\$ 4,042	\$ 12,654	\$ (8,612)	313%	\$ 2,915	49%
001-335-17000	STATE - D O T REIMBURSEMENT	\$ 336,443	\$ 275,331	\$ 61,112	82%	\$ 120,733	77%
001-335-18000	STATE - HALF CENT SALES TAX	\$ 400,151	\$ 287,912	\$ 112,239	72%	\$ 201,729	58%
001-335-23000	FIREFIGHTERS SUPP COMPENSATION	\$ 2,520	\$ 3,810	\$ (1,290)	151%	\$ 1,260	42%
001-335-41000	STATE - REBATE ON MUN VEH FUEL	\$ 13,760	\$ 4,036	\$ 9,724	29%	\$ 8,196	69%
001-335-43000	STATE DEPARTMENT OF HIGHWAY PA	\$ 947	\$ 435	\$ 512	46%	\$ 600	74%
001-340-21000	SERVICES - COUNTY FIRE PROTECT	\$ 486,668	\$ 243,339	\$ 243,329	50%	\$ 243,334	50%
001-340-21500	SERVICES-FIRE INSPECTIONS	\$ 5,545	\$ 1,702	\$ 3,843	31%	\$ 1,800	34%
001-347-20000	REVENUE - QPRD CONCESSIONS	\$ -	\$ 4,462	\$ (4,462)	0%	\$ -	0%
001-347-21000	REVENUE - BASEBALL	\$ 9,104	\$ 2,220	\$ 6,884	24%	\$ 1,205	14%
001-347-22000	REVENUE - FOOTBALL	\$ 10,000	\$ 7,806	\$ 2,194	78%	\$ 3,680	66%
001-347-23000	REVENUE - BASKETBALL	\$ 5,815	\$ 6,065	\$ (250)	104%	\$ 5,885	106%
001-347-24000	REVENUE - DAY CAMP	\$ 3,749	\$ -	\$ 3,749	0%	\$ -	0%
001-347-25000	REVENUE - CHEERLEADING	\$ 500	\$ -	\$ 500	0%	\$ 76	0%
001-347-26000	REVENUE - SOFTBALL	\$ 2,000	\$ -	\$ 2,000	0%	\$ -	0%
001-347-27000	REVENUE - OTHER ACTIVITY FEES	\$ 3,000	\$ -	\$ 3,000	0%	\$ 816	31%
001-347-28000	REVENUE - TRACK & FIELD	\$ 1,000	\$ 1,990	\$ (990)	199%	\$ 2,765	0%
001-347-29000	REVENUE - KICKBALL	\$ 1,000	\$ 2,050	\$ (1,050)	205%	\$ 375	0%
001-347-30000	RENT ON FACILITIES	\$ 30,000	\$ 15,464	\$ 14,536	52%	\$ 20,140	108%
001-347-41000	REVENUE - POOL ADMISSION FEES	\$ 750	\$ -	\$ 750	0%	\$ -	0%
001-347-46993	QuincyFest Vendors	\$ 700	\$ -	\$ 700	0%	\$ -	0%
001-347-50000	COKE FUND REVENUE	\$ 300	\$ 340	\$ (40)	113%	\$ -	0%
001-359-10000	OTH FINES & FORFEITS	\$ 50,000	\$ 33,028	\$ 16,972	66%	\$ 26,085	79%
001-359-20000	CODE ENFORCEMENT FINES	\$ 25,000	\$ 5,400	\$ 19,600	22%	\$ 1,125	0%

CITY OF QUINCY, FL
OPERATING REVENUES FOR THE EIGHT MONTHS ENDED MAY 31, 2023

001-361-15000	INTEREST INC ON BANK ACCT	\$ -	\$ 870	\$ -	\$ (870)	0%	\$ -	-	0%
001-364-11000	SALE OF LAND - HILLCREST CEMET	\$ 26,000	\$ 5,757	\$ 20,244	\$ 20,244	22%	\$ 6,517	-	25%
001-364-12000	SALE OF LAND - SUNNYVALE CEMET	\$ 45,000	\$ 25,189	\$ 19,812	\$ 19,812	56%	\$ 27,928	-	36%
001-366-00004	DONATIONS	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	0%	\$ -	-	0%
001-369-90000	OTHER MISCELLANEOUS REVENUES	\$ 80,000	\$ 47,546	\$ 32,454	\$ 32,454	59%	\$ 54,817	-	55%
001-369-90100	GULF BREEZE INTERLOCAL AGREEME	\$ 200,000	\$ 6,797	\$ 193,203	\$ 193,203	3%	\$ -	-	0%
001-369-92000	CRA Administrative Fees	\$ 20,012	\$ 13,341	\$ 6,671	\$ 6,671	67%	\$ 13,341	-	67%
001-369-95000	Insurance Proceeds	\$ 6,040	\$ 1,551	\$ 4,489	\$ 4,489	26%	\$ 4,532	-	31%
001-369-96000	DONATIONS	\$ -	\$ 250	\$ -	\$ (250)	0%	\$ -	-	0%
001-382-10000	CONTRIBUTION FR INTER OPER-ELE	\$ 4,651,069	\$ 3,100,713	\$ 1,550,356	\$ 1,550,356	67%	\$ 2,882,734	-	67%
001-382-20000	CONTRIBUTION FR INTER OPER-GAS	\$ 142,550	\$ 95,033	\$ 47,517	\$ 47,517	67%	\$ 269,213	-	64%
001-382-30000	CONTRIBUTION FR INTER OPER-WAT	\$ 413,685	\$ 275,790	\$ 137,895	\$ 137,895	67%	\$ 491,285	-	67%
001-382-40000	CONTRIBUTION FR INTER OPER-REF	\$ 209,670	\$ 139,780	\$ 69,890	\$ 69,890	67%	\$ 59,780	-	67%
001-382-50000	CONTRIBUTION FR INTER OPER-SEW	\$ 111,517	\$ 74,345	\$ 37,172	\$ 37,172	67%	\$ 72,674	-	61%
001-382-60000	CONTRIBUTION FR INTER OPER LAN	\$ -	\$ -	\$ -	\$ -	0%	\$ 668	-	12%
001-389-00000	USE OF FUND BALANCE	\$ 600,606	\$ 153,408	\$ 437,504	\$ 437,504	26%	\$ 187,932	-	21%
	TOTAL GENERAL FUND REVS	\$ 11,599,010	\$ 7,486,602	\$ 4,102,716	\$ 4,102,716	65%	\$ 6,988,414	\$ 187,932	63%
	COMMUNITY REDEVELOPMENT FUND								
002-341-00000	CRA TIF COUNTY FUNDS	\$ 412,132	\$ -	\$ 412,132	\$ 412,132	0%	\$ 348,490	-	112%
002-341-10000	CRA TIF CITY FUNDS	\$ 321,428	\$ 328,544	\$ (7,116)	\$ (7,116)	102%	\$ 207,164	-	103%
002-361-10000	INTEREST REVENUE	\$ 100	\$ 277	\$ (177)	\$ (177)	277%	\$ 69	-	0%
002-389-00000	USE OF FUND BALANCE	\$ 331,380	\$ -	\$ 331,380	\$ 331,380	0%	\$ -	-	0%
	TOTAL CRA REVENUE	\$ 1,065,040	\$ 328,821	\$ 736,218	\$ 736,218	31%	\$ 555,723	\$ -	84%
	TOTAL GOVERNMENTAL FUNDS	\$ 12,664,050	\$ 7,815,423	\$ 4,838,934	\$ 4,838,934	62%	\$ 7,544,137	\$ -	
	BUSINESS ACTIVITY AND CUSTOMER								
400-369-90000	MISCELLANEOUS REVENUE	\$ -	\$ 870	\$ (870)	\$ (870)		\$ -	-	0%
400-381-10000	INTERFUND TRANSFER	\$ 760,196	\$ 506,798	\$ 253,398	\$ 253,398	67%	\$ 449,067	-	67%
	TOTAL BUSINESS ACTIVITY	\$ 760,196	\$ 507,668	\$ 252,528	\$ 252,528	67%	\$ 449,067	\$ -	
	ENTERPRISE FUNDS								
	SEWER								
402-343-10000	SALES	\$ 2,002,607	\$ 1,315,758	\$ 686,849	\$ 686,849	66%	\$ 1,293,626	-	63%
402-343-16000	CONNECTIONS	\$ 8,457	\$ 3,528	\$ 4,929	\$ 4,929	42%	\$ 4,424	-	51%
402-343-17000	FORFEITED DISCOUNTS - PENALTY	\$ 30,805	\$ 20,975	\$ 9,830	\$ 9,830	68%	\$ 20,009	-	65%
402-343-19000	CUT ON/OFF FEES	\$ -	\$ 85	\$ (85)	\$ (85)	0%	\$ -	-	0%
402-343-27000	MISCELLANEOUS CHARGES	\$ 273	\$ 3,399	\$ (3,126)	\$ (3,126)	1245%	\$ 200	-	0%
402-343-50000	SEWER SURCHARGE O/S	\$ 51,712	\$ 41,021	\$ 10,691	\$ 10,691	79%	\$ 33,728	-	54%
402-361-10000	INTEREST REVENUE	\$ 426	\$ 1,341	\$ (915)	\$ (915)	315%	\$ 291	-	91%
402-369-90000	OTHER MISCELLANEOUS REVENUE	\$ -	\$ 6,652	\$ (6,652)	\$ (6,652)	0%	\$ -	-	0%
402-381-10000	INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	0%	\$ 12,648	-	70%
402-389-90001	USE OF RETAINED EARNINGS	\$ 45,529	\$ -	\$ 45,529	\$ 45,529	0%	\$ 2,175	-	0%
	TOTAL SEWER REV	\$ 2,139,809	\$ 1,392,759	\$ 747,049	\$ 747,049	65%	\$ 1,367,101	\$ -	51%

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
GENERAL FUND EXPENSES							
	CITY COMMISSION						
001-110-511-10110	SALARIES & WAGES	186,128.00	117,150.00	68,978.00	63%	117,860.00	63.32 %
001-110-511-10210	FICA TAXES	14,239.00	8,662.00	5,577.00	61%	8,731.00	61.55 %
001-110-511-10220	RETIREMENT CONTRIBUTIONS	22,335.00	14,058.00	8,277.00	63%	14,143.00	63.56 %
001-110-511-10230	LIFE & HEALTH INSURANCE	30,153.00	12,275.00	17,878.00	41%	11,749.00	65.34 %
001-110-511-30343	PROFESSIONAL SERVICES	22,337.00	22,337.00	-	100%	16,050.00	49.86 %
001-110-511-30390	CONTINGENCIES-RESERVES	1,881.00	200.00	1,681.00	11%	-	0.00 %
001-110-511-30434	SENIOR SERVICES	10,000.00	1,874.00	8,126.00	19%	-	0.00 %
001-110-511-30436	COMMUNITY OUTREACH	-	-	-	0%	19,499.00	97.25 %
001-110-511-30437	COMMUNITY EVENTS	22,400.00	12,300.00	10,100.00	55%	-	0.00 %
001-110-511-30491	OTHER EXPENSES	21,782.00	21,314.00	468.00	98%	14,814.00	79.10 %
001-110-511-31000	OTHER OPERATING IT SUPPORT	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
001-110-511-80820	AID TO PRIVATE ORGANIZATIONS	63,000.00	62,800.00	200.00	100%	50,238.00	98.50 %
001-110-519-30500	LEGAL ADS & RECORDINGS	3,200.00	-	3,200.00	0%	-	0.00 %
001-110-552-60620	CHAMBER BUILDING IMPROVEMENTS	5,000.00	320.00	4,680.00	6%	-	0.00 %
	TOTAL CITY COMMISSION	411,955.00	279,623.00	132,332.00	68%	258,684.00	67.00-%
	CITY MANAGER						
001-160-512-10110	SALARIES & WAGES	110,000.00	70,605.00	39,395.00	64%	114,820.00	72.57 %
001-160-512-10120	REGULARY SALARIES & WAGES	40,000.00	2,166.00	37,834.00	5%	39,246.00	99.57 %
001-160-512-10210	FICA TAXES	12,011.00	5,530.00	6,481.00	46%	9,529.00	74.72 %
001-160-512-10220	RETIREMENT CONTRIBUTIONS	18,840.00	8,881.00	9,959.00	47%	17,487.00	77.05 %
001-160-512-10230	LIFE & HEALTH INSURANCE	25,434.00	19,056.00	6,378.00	75%	4,740.00	53.89 %
001-160-512-30341	CONTRACTUAL SERVICES	9,000.00	6,115.00	2,885.00	68%	21,527.00	67.75 %
001-160-512-30343	PROFESSIONAL SERVICES	4,500.00	4,119.00	381.00	92%	-	0.00 %
001-160-512-30402	TRAVEL EXPENSE	500.00	-	500.00	0%	-	0.00 %
001-160-512-30403	GAS	4,000.00	3,849.00	151.00	96%	1,961.00	41.18 %
001-160-512-30410	TELEPHONE	8,000.00	5,891.00	2,109.00	74%	5,231.00	59.15 %
001-160-512-30461	REPAIR & MAINTENANCE OFFICE EQ	4,600.00	1,677.00	2,923.00	36%	-	0.00 %
001-160-512-30491	OTHER OPERATING EXPENSE	9,000.00	8,451.00	549.00	94%	7,853.00	107.19 %
001-160-512-30496	CONFERENCE & SEMINARS	2,000.00	1,500.00	500.00	75%	-	0.00 %
001-160-512-30511	OFFICE SUPPLIES GENERAL	3,000.00	510.00	2,490.00	17%	1,336.00	56.08 %
001-160-512-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
	TOTAL CITY MANAGER	260,385.00	144,683.00	115,702.00	56%	229,330.00	74.00-%

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
	CITY ATTORNEY						
001-120-514-30341	CONTRACTUAL SERVICES	300,000.00	240,000.00	60,000.00	80%	205,510.00	42.90 %
001-120-514-30402	TRAVEL	500.00	-	500.00	0%	-	0.00 %
001-120-514-30491	OTHER OPERATING EXPENSE	500.00	-	500.00	0%	94.00	0.00 %
001-120-514-31000	OTHER OPERATING EXP - IT SUPPO	-	-	-	0%	5,600.00	66.66 %
	TOTAL CITY ATTORNEY	301,000.00	240,000.00	61,000.00	80%	211,194.00	43.00-%
	CITY CLERK						
001-130-519-10110	SALARIES & WAGES	50,000.00	35,626.00	14,374.00	71%	33,815.00	65.96 %
001-130-519-10210	FICA TAXES	3,825.00	2,809.00	1,016.00	73%	2,671.00	65.29 %
001-130-519-10220	RETIREMENT CONTRIBUTIONS	6,000.00	4,214.00	1,786.00	70%	3,754.00	63.57 %
001-130-519-10230	LIFE & HEALTH INSURANCE	8,100.00	1,207.00	6,893.00	15%	1,206.00	56.55 %
001-130-519-30341	CONTRACTUAL SERVICES	2,500.00	37.00	2,463.00	1%	-	0.00 %
001-130-519-30343	PROFESSIONAL SERVICES	3,000.00	(185.00)	3,185.00	-6%	175.00	8.27 %
001-130-519-30402	TRAVEL EXPENSE	1,000.00	-	1,000.00	0%	-	0.00 %
001-130-519-30410	TELEPHONE	5,500.00	4,959.00	541.00	90%	3,765.00	58.86 %
001-130-519-30461	REPAIR & MAINT - OFFICE EQUIPM	2,000.00	393.00	1,607.00	20%	-	0.00 %
001-130-519-30491	OTHER OPERATING EXPENSE	7,000.00	5,448.00	1,552.00	78%	4,669.00	169.36 %
001-130-519-30493	TRAINING	600.00	(550.00)	1,150.00	-92%	-	0.00 %
001-130-519-30500	LEGAL ADS AND RECORDING FEES	5,000.00	137.00	4,863.00	23%	447.00	62.08 %
001-130-519-30511	OFFICE SUPPLIES-GENERAL	600.00	3,333.00	1,667.00	67%	3,333.00	66.66 %
001-130-519-31000	OTHER OPERATING EXP - IT SUPPO	5,000.00	57,428.00	42,697.00	57%	54,155.00	63.00-%
	TOTAL CITY CLERK	100,125.00	57,428.00	42,697.00	57%	54,155.00	63.00-%
	NON-DEPARTMENTAL						
001-001-519-10272	INVESTMENT EXPENSE	1,020.00	-	1,020.00	0%	-	0.00 %
001-001-519-30320	ACCOUNTING & AUDITING SERVICES	35,357.00	12,800.00	22,557.00	36%	16,000.00	48.62 %
001-001-519-30341	CONTRACTUAL SERVICES	26,000.00	788.00	25,212.00	3%	12,875.00	22.61 %
001-001-519-30342	RECORDING OF THE COMMISSION MT	43,500.00	28,000.00	15,500.00	64%	24,500.00	56.32 %
001-001-519-30343	PROFESSIONAL SERVICES	3,178.00	156.00	3,022.00	5%	95.00	2.67 %
001-001-519-30391	RESERVES - FUNDING OF RESTRICT	400.00	-	400.00	0%	394.00	98.45 %
001-001-519-30410	TELEPHONE	1,924.00	1,629.00	295.00	85%	454.00	23.61 %
001-001-519-30440	SUMMER YOUTH WORK PROGRAM	24,000.00	-	24,000.00	0%	-	0.00 %
001-001-519-30451	INSURANCE	575,000.00	552,744.00	22,256.00	96%	345,077.00	68.08 %
001-001-519-30462	REPAIR & MAINT - EQUIPMENT &	4,000.00	1,678.00	2,322.00	42%	-	0.00 %
001-001-519-30465	COPIER PAYMENT	1,898.00	451.00	1,447.00	24%	1,342.00	68.86 %
001-001-519-30490	INTEREST EXPENSE	3,083.00	-	3,083.00	0%	513.00	16.64 %
001-001-519-30491	OTHER OPERATING EXPENSE	47,750.00	45,365.00	2,385.00	95%	28,502.00	88.73 %
001-001-519-30512	POSTAGE	5,599.00	2,314.00	3,285.00	41%	2,464.00	45.43 %
001-001-519-70730	TRANSFER DEBT SVC CAP IMP BOND	361,663.00	240,000.00	121,663.00	66%	241,477.00	66.53 %

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001-001-519-70731	HONEWELL LOAN PRINCIPAL	17,117.00	8,460.00	8,657.00	49%	9,373.00	48.28%
001-001-519-70732	HONEWELL LOAN INTEREST	598.00	397.00	201.00	66%	897.00	31.27%
001-001-519-90000	TRANSFER TO INTERNAL SERVICE F	5,000.00	3,333.00	1,667.00	67%	2,576.00	66.66%
001-001-552-30645	CRA TIF- ECONOMIC ENVIRON.	328,678.00	328,544.00	134.00	100%	207,164.00	99.96%
	TOTAL NON-DEPARTMENTAL	1,485,765.00	1,226,653.00	259,106.00	83%	893,693.00	71.00-%
	PERSONNEL						
001-260-513-10110	EXE SALARIES & WAGES	65,000.00	41,791.00	23,209.00	64%	34,231.00	76.29%
001-260-513-10120	REGULAR SALARIES & WAGES	89,044.00	57,924.00	31,120.00	65%	16,768.00	46.57%
001-260-513-10130	OTHER SALARIES & WAGES - PT	-	-	-	0%	(118.00)	26.19-%
001-260-513-10140	OVERTIME	-	-	-	0%	20.00	2.58%
001-260-513-10210	FICA TAXES	11,784.00	6,956.00	4,828.00	59%	3,677.00	51.68%
001-260-513-10220	RETIREMENT CONTRIBUTIONS	18,485.00	11,862.00	6,623.00	64%	5,847.00	61.73%
001-260-513-10230	LIFE & HEALTH INSURANCE	24,955.00	18,354.00	6,601.00	74%	4,339.00	51.91%
001-260-513-30314	PSYCHIATRIC EVALUATIONS	4,000.00	2,400.00	1,600.00	60%	2,400.00	61.57%
001-260-513-30315	EMPLOYEE QUALITY OF LIFE	5,000.00	3,719.00	1,281.00	74%	2,045.00	40.89%
001-260-513-30341	CONTRACTUAL SERVICES	11,453.00	3,356.00	8,097.00	29%	11,599.00	54.19%
001-260-513-30343	PROFESSIONAL SERVICES	14,000.00	4,376.00	9,624.00	31%	11,076.00	62.95%
001-260-513-30402	TRAVEL EXPENSE	889.00	889.00	-	100%	62.00	9.17%
001-260-513-30410	TELEPHONE	7,200.00	6,565.00	635.00	91%	4,736.00	57.10%
001-260-513-30461	REPAIR AND MAINTENANCE OFFICE	500.00	302.00	198.00	60%	-	0.00%
001-260-513-30491	OTHER OPERATING EXPENSE	715.00	715.00	-	100%	489.00	24.47%
001-260-513-30493	TRAINING	1,500.00	400.00	1,100.00	27%	-	0.00%
001-260-513-30511	OFFICE SUPPLIES GENERAL	750.00	421.00	329.00	56%	-	0.00%
001-260-513-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66%
	TOTAL PERSONNEL	264,775.00	166,363.00	98,412.00	63%	102,911.00	58.00-%
	FINANCE						
001-271-513-10110	EXE SALARIES & WAGES	26,250.00	16,223.00	10,027.00	62%	16,818.00	64.48%
001-271-513-10120	REGULAR SALARIES & WAGES	66,318.00	30,727.00	35,591.00	46%	32,409.00	65.46%
001-271-513-10140	OVERTIME	500.00	-	500.00	0%	98.00	9.07%
001-271-513-10210	FICA TAXES	7,120.00	3,339.00	3,780.00	47%	3,517.00	64.89%
001-271-513-10220	RETIREMENT CONTRIBUTIONS	11,168.00	5,538.00	5,630.00	50%	5,490.00	62.68%
001-271-513-10230	LIFE & HEALTH INSURANCE	15,077.00	7,785.00	7,292.00	52%	7,103.00	63.54%
001-271-513-30343	PROFESSIONAL SERVICES	19,000.00	15,459.00	3,541.00	81%	16,704.00	95.98%
001-271-513-30402	TRAVEL EXPENSE	1,500.00	-	1,500.00	0%	-	0.00%
001-271-513-30410	TELEPHONE	5,500.00	5,207.00	293.00	95%	3,658.00	52.13%
001-271-513-30440	EQUIPMENT RENTAL	3,100.00	188.00	2,912.00	6%	-	0.00%
001-271-513-30461	REPAIR & MAINT OFFICE EQUIPMEN	2,500.00	413.00	2,087.00	17%	-	0.00%
001-271-513-30465	COPIER LEASE	1,200.00	451.00	749.00	38%	-	0.00%

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001-271-513-30491	OTHER OPERATING EXPENSE	1,000.00	724.00	276.00	72%	2,129.00	82.03 %
001-271-513-30493	TRAINING	2,500.00	-	2,500.00	0%	-	0.00 %
001-271-513-30511	OFFICE SUPPLIES GENERAL	7,700.00	5,540.00	2,160.00	72%	5,791.00	72.18 %
001-271-513-30521	OPERATING SUPPLIES	1,500.00	694.00	806.00	46%	1,055.00	94.55 %
001-271-513-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,336.00	3,167.00	67%	5,600.00	66.66 %
	TOTAL FINANCE	181,433.00	98,621.00	82,812.00	54%	100,372.00	66.00-%
	GENERAL SERVICES ADM						
001-276-513-10110	EXE SALARY & WAGES	-	-	-		42,766.00	63.32 %
001-276-513-10120	REGULAR SALARIES & WAGES	50,000.00	32,274.00	17,726.00	65%	-	0.00 %
001-276-513-10140	OVERTIME	3,825.00	-	3,825.00	0%	-	0.00 %
001-276-513-10210	FICA	6,000.00	2,357.00	3,643.00	39%	3,379.00	57.09 %
001-276-513-10220	RETIREMENT	7,850.00	3,808.00	4,042.00	49%	4,828.00	56.08 %
001-276-513-10230	LIFE & HEALTH INSURANCE	8,100.00	4,662.00	3,438.00	58%	1,474.00	50.55 %
	TOTAL GEN SERVICES ADM	75,775.00	43,101.00	32,674.00	57%	52,447.00	57.00-%
	LAW ENFORCEMENT ADM						
001-210-521-10110	EXE SALARIES & WAGES	75,000.00	48,137.00	26,863.00	64%	41,000.00	59.57 %
001-210-521-10120	REGULAR SALARIES & WAGES	253,720.00	126,836.00	126,884.00	50%	119,920.00	63.78 %
001-210-521-10130	OTHER SALARIES & WAGES	1,000.00	658.00	342.00	66%	275.00	31.32 %
001-210-521-10140	OVERTIME	1,500.00	1,111.00	389.00	74%	171.00	34.18 %
001-210-521-10150	SPEC PAY-INCENTIVE,HOL,LV BUYB	300.00	-	300.00	0%	-	0.00 %
001-210-521-10210	FICA TAXES	25,323.00	13,011.00	12,312.00	51%	12,161.00	62.91 %
001-210-521-10220	RETIREMENT CONTRIBUTIONS	39,722.00	34,755.51	4,966.49	87%	33,178.00	51.66 %
001-210-521-10230	LIFE & HEALTH INSURANCE	53,415.00	23,658.00	29,757.00	44%	14,090.00	58.67 %
001-210-521-30341	CONTRACTUAL SERVICES	7,000.00	3,090.00	3,910.00	44%	15,512.00	29.87 %
001-210-521-30402	TRAVEL EXPENSE	1,500.00	-	1,500.00	0%	345.00	23.40 %
001-210-521-30403	GAS & DIESEL	16,300.00	14,700.00	1,600.00	90%	3,154.00	25.36 %
001-210-521-30404	OIL & GREASE	850.00	-	850.00	0%	-	0.00 %
001-210-521-30405	TIRES	110.00	-	110.00	0%	-	0.00 %
001-210-521-30406	VEHICLE PARTS ONLY	250.00	-	250.00	0%	-	0.00 %
001-210-521-30407	VEHICLE REPAIRS	500.00	-	500.00	0%	39.00	3.57 %
001-210-521-30410	TELEPHONE	56,000.00	35,556.00	20,444.00	63%	39,183.00	66.17 %
001-210-521-30430	UTILITIES	8,000.00	5,185.00	2,815.00	65%	4,622.00	50.56 %
001-210-521-30464	REPAIRS & MAINTENANCE-RADIO	1,000.00	-	1,000.00	0%	-	0.00 %
001-210-521-30491	OTHER OPERATING EXPENSE	4,946.00	466.00	4,480.00	9%	2,106.00	44.36 %
001-210-521-30492	INVESTIGATIVE FUNDS	1,500.00	-	1,500.00	0%	16.00	18.46 %

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001-210-521-30493	TRAINING	1,000.00	-	1,000.00	0%	-	0.00 %
001-210-521-30494	Software License	25,971.00	16,971.00	9,000.00	65%	20,000.00	60.00 %
001-210-521-30511	OFFICE SUPPLIES-GENERAL	13,700.00	5,756.00	7,944.00	42%	15,409.00	79.86 %
001-210-521-30521	OPERATING MATERIALS & SUPPLIES	2,000.00	147.00	1,853.00	7%	1,595.00	77.91 %
001-210-521-30522	OPERATING SUPPLIES-UNIFORMS	500.00	-	500.00	0%	-	0.00 %
001-210-521-30540	PUBLICATIONS, SUBSCRIP. & MEMB	1,000.00	-	1,000.00	0%	-	0.00 %
001-210-521-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
001-210-521-60641	OFFICE FURNITURE & EQUIPMENT	1,500.00	-	1,500.00	0%	110.00	2.25 %
	TOTAL LAW ENFORCEMENT ADM	603,107.00	336,370.51	266,736.49	56%	328,486.00	57.00-%
	LAW ENFORCEMENT OPERATIONS						
001-220-521-10120	REGULAR SALARIES & WAGES	1,539,336.00	960,158.00	579,178.00	62%	1,000,916.00	65.96 %
001-220-521-10130	OTHER SALARIES & WAGES - PT	20,000.00	7,945.00	12,055.00	40%	37,840.00	72.06 %
001-220-521-10140	OVERTIME	107,000.00	103,984.00	3,616.00	97%	83,187.00	62.17 %
001-220-521-10150	SPEC PAY-INCENTIVE-HOL, LV BUY	20,266.00	19,258.00	1,008.00	95%	8,485.00	62.24 %
001-220-521-10210	FICA TAXES	126,107.00	80,137.00	47,970.00	63%	83,850.00	66.02 %
001-220-521-10220	RETIREMENT CONTRIBUTIONS	345,750.00	256,595.43	89,154.57	74%	248,512.00	81.33 %
001-220-521-10230	LIFE & HEALTH INSURANCE	271,286.00	210,360.00	60,926.00	78%	190,972.00	64.36 %
001-220-521-30341	CONTRACTURAL SERVICES	5,500.00	3,477.00	2,023.00	63%	893.00	16.50 %
001-220-521-30402	TRAVEL EXPENSE	1,000.00	-	1,000.00	0%	278.00	27.84 %
001-220-521-30403	GASOLINE & DIESEL	60,000.00	47,081.00	12,919.00	78%	29,008.00	44.91 %
001-220-521-30404	OIL & GREASE	4,000.00	3,538.00	462.00	88%	1,435.00	50.30 %
001-220-521-30405	TIRES	5,000.00	4,195.00	805.00	84%	3,615.00	57.82 %
001-220-521-30406	VEHICLE PARTS ONLY	29,000.00	6,039.00	22,961.00	21%	14,117.00	54.26 %
001-220-521-30407	OTHER AUTO EXPENSE	1,500.00	1,409.00	91.00	94%	36.00	0.38 %
001-220-521-30435	YOUTH DEVELOPMENT ACADEMY & PR	2,000.00	1,586.00	414.00	79%	500.00	100.00 %
001-220-521-30462	REPAIR & MAINT -EQUIPMENT & TO	600.00	-	600.00	0%	-	0.00 %
001-220-521-30464	REPAIR & MAINTENANCE - RADIOS	500.00	-	500.00	0%	480.00	96.00 %
001-220-521-30491	OTHER OPERATING EXPENSE	50,300.00	34,147.00	16,153.00	68%	14,463.00	41.46 %
001-220-521-30493	TRAINING	30,000.00	17,640.00	12,360.00	59%	8,367.00	85.68 %
001-220-521-30494	Software License	8,236.00	8,235.00	1.00	100%	-	0.00 %
001-220-521-30499	CANINE EXPENSE	500.00	-	500.00	0%	(87.00)	30.39-%
001-220-521-30511	OFFICE SUPPLIES	1,000.00	-	1,000.00	0%	259.00	88.21 %
001-220-521-30514	HUMAN INTELLIGENCE - REWARDS	1,000.00	500.00	500.00	50%	-	0.00 %
001-220-521-30521	OPERATING MATERIALS & SUPPLIES	95,685.00	46,663.00	49,022.00	49%	23,662.00	75.67 %
001-220-521-30522	OPERATING SUPPLIES - UNIFORMS	51,025.00	45,471.00	5,554.00	89%	30,473.00	58.64 %
001-220-521-60641	OFFICE FURNITURE & EQUIPMENT	10,608.00	1,048.00	8,760.00	17%	134,747.00	98.48 %
001-220-521-60642	VEHICLES	123,288.00	65,103.00	58,182.00	53%	46,140.00	66.36 %
001-220-521-60644	EQUIPMENT	20,000.00	9,586.00	10,414.00	48%	14,973.00	90.20 %
	TOTAL LAW ENFORCEMENT OPERAT	2,932,484.00	1,934,355.43	998,128.57	66%	1,977,121.00	68.00-%

G/L ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
	FIRE CONTROL ADM						
001-210-522-10110	EXE SALARIES & WAGES	130,000.00	82,240.00	47,760.00	63%	44,983.00	62.96 %
001-210-522-10120	REGULAR SALARIES & WAGES	47,000.00	29,896.00	17,104.00	64%	32,281.00	61.25 %
001-210-522-10150	SPEC PAY-INCENTIVE,HOL, LV BUYB	6,000.00	3,815.00	2,185.00	64%	1,124.00	56.94 %
001-210-522-10210	FICA TAXES	14,000.00	8,372.00	5,628.00	60%	5,607.00	61.02 %
001-210-522-10220	RETIREMENT CONTRIBUTIONS	31,240.00	20,193.61	11,046.39	65%	8,799.00	60.56 %
001-210-522-10230	LIFE & HEALTH INSURANCE	28,674.00	15,777.00	12,897.00	55%	13,456.00	64.37 %
001-210-522-30410	TELEPHONE	23,923.00	16,129.00	7,794.00	67%	14,699.00	61.03 %
001-210-522-30430	UTILITIES	17,100.00	12,243.00	4,857.00	72%	9,807.00	47.36 %
001-210-522-30461	REPAIR & MAINTENANCE-OFFICE EQ	3,000.00	531.00	2,469.00	18%	1,262.00	59.50 %
001-210-522-30463	REPAIR & MAINT.-BUILDINGS & GR	10,000.00	7,205.00	2,795.00	72%	4,896.00	52.59 %
001-210-522-30464	REPAIR & MAINTENANCE-RADIO	7,000.00	-	7,000.00	0%	-	0.00 %
001-210-522-30465	COPIER PAYMENT	1,989.00	1,202.00	787.00	60%	1,341.00	69.04 %
001-210-522-30491	OTHER OPERATING EXPENSE	1,105.00	980.00	125.00	89%	681.00	58.33 %
001-210-522-30494	FIRE PREVENTION AND EDUCATION	8,000.00	2,813.00	5,187.00	35%	3,692.00	80.41 %
001-210-522-30511	OFFICE SUPPLIES-GENERAL	1,000.00	456.00	544.00	46%	193.00	41.92 %
001-210-522-30521	OPERATING MATERIALS & SUPPLIES	2,800.00	956.00	1,844.00	34%	577.00	18.59 %
001-210-522-30522	OPERATING SUPPLIES - UNIFORMS	4,000.00	1,918.00	2,082.00	48%	1,662.00	44.72 %
001-210-522-31000	OTHER OPERATING EXP -IT SUPPOR	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
001-210-522-60641	OFFICE FURNITURE & EQUIPMENT	6,000.00	5,546.00	454.00	92%	-	0.00 %
	TOTAL FIRE CONTROL ADM	352,331.00	216,605.61	135,725.39	61%	150,650.00	60.00-%
	FIRE CONTROL OPERATIONS						
001-230-522-10120	REGULAR SALARIES & WAGES	933,164.00	560,249.00	372,915.00	60%	596,562.00	63.58 %
001-230-522-10130	OTHER SALARIES & WAGES - PTT	11,300.00	1,244.00	10,056.00	11%	-	0.00 %
001-230-522-10140	OVERTIME	75,000.00	20,667.00	54,333.00	28%	59,092.00	65.40 %
001-230-522-10150	SPEC PAY-INCENTIVE,HOL, LV BUYB	29,780.00	23,400.00	6,380.00	79%	11,560.00	61.08 %
001-230-522-10210	FICA TAXES	81,079.00	44,548.00	36,531.00	55%	49,434.00	63.81 %
001-230-522-10220	RETIREMENT CONTRIBUTIONS	283,400.00	183,075.43	100,324.57	65%	200,366.00	70.25 %
001-230-522-10230	LIFE & HEALTH INSURANCE	171,711.00	137,246.00	34,465.00	80%	127,710.00	64.58 %
001-230-522-30045	VOLUNTEER FIREFIGHTER PROGRAM	10,200.00	-	10,200.00	0%	-	0.00 %
001-230-522-30402	TRAVEL EXPENSE	2,000.00	-	2,000.00	0%	-	0.00 %
001-230-522-30403	GASOLINE & DIESEL	15,783.00	14,376.00	1,407.00	91%	8,974.00	46.39 %
001-230-522-30404	OIL & GREASE	1,175.00	776.00	399.00	66%	478.00	40.71 %
001-230-522-30405	TIRES	4,000.00	2,314.00	1,686.00	58%	-	0.00 %
001-230-522-30406	VEHICLE PARTS ONLY	1,675.00	555.00	1,120.00	33%	609.00	36.38 %
001-230-522-30462	REPAIR & MAINT. - EQUIPMENT &	25,000.00	16,524.00	8,476.00	66%	10,398.00	66.05 %
001-230-522-30491	OTHER OPERATING EXPENSE	1,603.00	1,057.00	546.00	66%	175.00	10.92 %
001-230-522-30493	TRAINING	6,000.00	4,052.00	1,948.00	68%	4,731.00	90.98 %

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
001-230-522-30511	OFFICE SUPPLIES	500.00	82.00	418.00	16%	135.00	31.61 %
001-230-522-30521	OPERATING MATERIALS & SUPPLIES	3,500.00	1,481.00	2,019.00	42%	1,814.00	50.20 %
001-230-522-30522	OPERATING SUPPLIES - UNIFORMS	65,000.00	41,822.00	23,178.00	64%	25,885.00	37.60 %
001-230-522-60644	EQUIPMENT	10,000.00	-	10,000.00	0%	25,697.00	100.00 %
	TOTAL FIRE CONTROL OPERATIONS	1,731,870.00	1,053,468.43	678,401.57	61%	1,123,620.00	64.00-%
	BUILDING & PLANNING						
001-284-515-10110	EXE SALARIES & WAGES	72,140.00	12,452.00	59,688.00	17%	-	0.00 %
001-284-515-10120	REGULAR SALARIES & WAGES	79,075.00	55,979.00	23,096.00	71%	54,462.00	65.33 %
001-284-515-10140	OVERTIME	75.00	74.00	1.00	99%	99.00	79.19 %
001-284-515-10210	FICA TAXES	11,568.00	4,821.00	6,747.00	42%	3,793.00	54.42 %
001-284-515-10220	RETIREMENT CONTRIBUTIONS	18,146.00	8,134.00	10,012.00	45%	6,059.00	62.01 %
001-284-515-10230	LIFE & HEALTH INSURANCE	24,497.00	11,750.00	12,747.00	48%	10,924.00	64.76 %
001-284-515-30341	CONTRACTUAL SERVICES	16,500.00	14,400.00	2,100.00	87%	118,170.00	99.16 %
001-284-515-30343	PROFESSIONAL SERVICES	31,000.00	18,550.00	12,450.00	60%	20,850.00	47.25 %
001-284-515-30402	TRAVEL EXPENSE	500.00	-	500.00	0%	-	0.00 %
001-284-515-30403	GAS & DIESEL	1,200.00	879.00	321.00	73%	47.00	23.67 %
001-284-515-30404	OIL & GREASE	200.00	-	200.00	0%	-	0.00 %
001-284-515-30405	TIRES	450.00	-	450.00	0%	-	0.00 %
001-284-515-30406	VEH PARTS ONLY	300.00	-	300.00	0%	-	0.00 %
001-284-515-30407	VEH REPAIRS	200.00	-	200.00	0%	75.00	27.07 %
001-284-515-30410	TELEPHONE	7,000.00	6,095.00	905.00	87%	4,430.00	58.92 %
001-284-515-30461	REPAIR & MAINT. OFFICE EQUIPME	2,750.00	2,951.00	(201.00)	107%	-	0.00 %
001-284-515-30491	OTHER OPERATING EXPENSE	3,000.00	2,936.00	64.00	98%	3,578.00	72.57 %
001-284-515-30493	TRAINING	1,500.00	1,500.00	-	100%	885.00	50.54 %
001-284-515-30500	ADVERTISEMENTS	3,525.00	343.00	3,182.00	10%	2,357.00	60.15 %
001-284-515-30511	OFFICE SUPPLIES GENERAL	4,500.00	649.00	3,851.00	14%	3,743.00	54.30 %
001-284-515-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
	TOTAL BUILDING & PLANNING	287,626.00	147,846.00	139,780.00	51%	235,072.00	73.00-%
	RECREATIONAL ACTIVITY						
001-310-572-10110	EXE SALARIES & WAGES	54,388.00	35,546.00	18,842.00	65%	36,571.00	63.66 %
001-310-572-10120	REGULAR SALARIES & WAGES	210,300.00	146,566.00	63,734.00	70%	161,471.00	64.96 %
001-310-572-10130	OTHER SALARIES & WAGES - P/T	63,440.00	7,769.00	55,671.00	12%	10,530.00	44.82 %
001-310-572-10140	OVERTIME	2,489.00	208.00	2,281.00	8%	687.00	28.53 %
001-310-572-10210	FICA TAXES	25,292.00	13,371.00	11,921.00	53%	15,020.00	62.95 %
001-310-572-10220	RETIREMENT CONTRIBUTIONS	39,375.00	21,355.00	18,020.00	54%	21,462.00	65.80 %
001-310-572-10230	LIFE & HEALTH INSURANCE	53,560.00	43,399.00	10,161.00	81%	36,204.00	61.54 %
001-310-572-30341	CONTRACTUAL SERVICES	7,218.00	7,050.00	168.00	98%	800.00	100.00 %
001-310-572-30402	TRAVEL EXPENSE	1,000.00	-	1,000.00	0%	-	0.00 %

GL_Acct #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD ACTUAL	YTD% 2022
001-310-572-30403	GAS & DIESEL	10,800.00	7,799.00	3,061.00	72%	6,102.00	38.92 %
001-310-572-30404	OIL & GREASE	1,500.00	415.00	1,085.00	28%	716.00	79.81 %
001-310-572-30405	TIRES	1,600.00	156.00	1,444.00	10%	1,104.00	61.42 %
001-310-572-30406	VEH PARTS ONLY	1,000.00	394.00	606.00	39%	223.00	14.55 %
001-310-572-30407	VEHICLE REPAIRS	1,000.00	255.00	745.00	26%	18.00	1.18 %
001-310-572-30410	TELEPHONE	11,282.00	8,928.00	2,354.00	79%	8,070.00	59.44 %
001-310-572-30440	RENTAL OF EQUIPMENT & BUILDING	1,500.00	451.00	1,049.00	30%	579.00	48.88 %
001-310-572-30441	SWIMMING POOL REPAIRS	7,500.00	30.00	7,470.00	0%	2,046.00	38.42 %
001-310-572-30462	REPAIR & MAINT-EQUIPMENT & TOO	3,000.00	2,301.00	699.00	77%	900.00	24.49 %
001-310-572-30491	OTHER OPERATING EXPENSES	16,530.00	16,529.00	1.00	100%	13,898.00	76.03 %
001-310-572-30492	MAINTENANCE OF TANYARD CREEK P	6,764.00	6,764.00	-	100%	470.00	19.37 %
001-310-572-30493	TRAINING	1,000.00	-	1,000.00	0%	-	0.00 %
001-310-572-30511	OFFICE SUPPLIES - GENERAL	1,000.00	889.00	111.00	89%	591.00	38.34 %
001-310-572-30521	OPERATING MATERIALS & SUPPLIES	3,500.00	1,901.00	1,599.00	54%	1,315.00	38.58 %
001-310-572-30522	OPERATING SUPPLIES - UNIFORMS	4,000.00	2,608.00	1,392.00	65%	2,704.00	58.18 %
001-310-572-30523	OPERATING SUP - CHEM	4,458.00	4,458.00	-	100%	1,840.00	55.78 %
001-310-572-30524	SWIMMING POOL SUPPLIES	1,500.00	279.00	1,221.00	19%	9.00	0.53 %
001-310-572-30525	ATHLETIC EQUIPMENT - FOOTBALL	20,000.00	16,615.00	3,385.00	83%	12,218.00	58.73 %
001-310-572-30526	ATHLETIC EQUIP BASEBALL & SOFT	5,000.00	1,896.00	3,104.00	38%	2,094.00	47.32 %
001-310-572-30528	ATHLETIC EQUIPMENT - BASKETBAL	11,215.00	11,186.00	29.00	100%	4,899.00	81.31 %
001-310-572-30529	ATHLETIC EQUIPMENT - OTHER	2,633.00	1,025.00	1,608.00	39%	110.00	2.35 %
001-310-572-30530	TRACK CLUB	6,000.00	2,978.00	3,022.00	50%	-	0.00 %
001-310-572-30531	ATHLETIC EQUIPMENT - KICKBALL	3,000.00	-	3,000.00	0%	-	0.00 %
001-310-572-30540	OTHER RECREATIONAL ACTIVITIES	5,600.00	3,831.00	1,769.00	68%	2,693.00	28.44 %
001-310-572-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
	TOTAL RECREATIONAL ACTIVITY	597,944.00	373,225.00	224,719.00	62%	350,944.00	60.00-%
	PARKS						
001-440-572-10130	OTHER SALARIES & WAGES - P/T	-	-	-	0%	(384.00)	0.00 %
001-440-572-10210	FICA TAXES	-	-	-	0%	(29.00)	0.00 %
001-440-572-30341	CONTRACTUAL SERVICES	13,500.00	2,867.00	10,633.00	21%	2,341.00	32.93 %
001-440-572-30391	PARKS & FACILITY	29,515.00	6,900.00	22,615.00	23%	16,902.00	44.37 %
001-440-572-30430	UTILITIES	41,000.00	28,638.00	12,362.00	70%	20,363.00	42.03 %
001-440-572-30440	RENTAL OF EQUIPMENT & BUILDING	100.00	60.00	40.00	60%	-	0.00 %
001-440-572-30462	REPAIR & MAINT.-EQUIPMENT & TO	2,500.00	1,119.00	1,381.00	45%	1,051.00	87.57 %
001-440-572-30463	REPAIR & MAINTENANCE-BLDGS. &	11,623.00	11,623.00	-	100%	4,479.00	76.05 %
001-440-572-30491	OTHER OPERATING EXPENSES	2,000.00	1,732.00	268.00	87%	640.00	32.00 %
001-440-572-60642	VEHICLES	29,587.00	-	29,587.00	0%	-	0.00 %
001-440-572-60644	EQUIPMENT	6,175.00	-	6,175.00	0%	4,285.00	80.83 %
	TOTAL PARKS	136,000.00	52,939.00	83,061.00	39%	49,648.00	46.00-%

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
	PUBLIC WORKS ADM						
001-410-539-10110	EXE SALARIES & WAGES	48,048.00	30,871.00	17,177.00	64%	37,034.00	67.84 %
001-410-539-10120	REGULAR SALARIES & WAGES	23,000.00	15,509.00	7,491.00	67%	14,173.00	62.98 %
001-410-539-10140	OVERTIME	500.00	-	500.00	0%	-	0.00 %
001-410-539-10210	FICA TAXES	5,473.00	3,345.00	2,128.00	61%	3,648.00	66.28 %
001-410-539-10220	RETIREMENT CONTRIBUTIONS	8,585.00	3,659.00	4,926.00	43%	4,232.00	57.24 %
001-410-539-10230	LIFE & HEALTH INSURANCE	11,590.00	6,119.00	5,471.00	53%	6,391.00	63.69 %
001-410-539-30410	TELEPHONE	7,770.00	5,895.00	1,875.00	76%	4,185.00	53.57 %
001-410-539-30430	UTILITIES	62,000.00	44,800.00	17,200.00	72%	38,107.00	47.93 %
001-410-539-30440	REPAIR & MAINT BUILDING	1,250.00	540.00	710.00	43%	300.00	19.99 %
001-410-539-30491	OTHER OPERATING EXPENSE	4,000.00	3,527.00	473.00	88%	4,597.00	54.39 %
001-410-539-30493	TRAINING	2,000.00	550.00	1,450.00	28%	1,600.00	99.98 %
001-410-539-30511	OFFICE SUPPLIES	400.00	48.00	352.00	12%	254.00	63.48 %
001-410-539-30521	OPERATING MATERIALS & SUPPLIES	3,000.00	647.00	2,353.00	22%	649.00	34.32 %
001-410-539-30522	OPERATING EXPENSE - UNIFORMS	16,000.00	5,827.00	10,173.00	36%	2,971.00	27.21 %
001-410-539-30524	OPERATING SUPPLIES - TOOLS	500.00	-	500.00	0%	14.00	2.79 %
001-410-539-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
	TOTAL PUBLIC WORKS ADM	203,616.00	127,670.00	75,946.00	63%	123,735.00	56.00-%
	ROADS & STREETS						
001-430-541-10110	SALARIES & WAGES	6,864.00	4,410.00	2,454.00	64%	6,005.00	41.16 %
001-430-541-10120	REGULAR SALARIES & WAGES	345,530.00	229,482.00	116,048.00	66%	231,292.00	64.44 %
001-430-541-10140	OVERTIME	8,000.00	6,273.00	1,727.00	78%	3,229.00	50.86 %
001-430-541-10210	FICA TAXES	27,302.00	17,061.00	10,241.00	62%	17,018.00	62.02 %
001-430-541-10220	RETIREMENT CONTRIBUTIONS	42,827.00	27,236.00	15,591.00	64%	25,342.00	62.30 %
001-430-541-10230	LIFE & HEALTH INSURANCE	57,817.00	50,039.00	7,778.00	87%	48,811.00	64.99 %
001-430-541-30341	CONTRACTUAL SERVICES	60,000.00	42,975.00	17,025.00	72%	53,260.00	65.67 %
001-430-541-30403	GASOLINE & DIESEL	64,000.00	47,172.00	16,828.00	74%	34,954.00	42.63 %
001-430-541-30462	REPAIR & MAINT - HEAVY EQUIPME	5,000.00	3,267.00	1,733.00	65%	885.00	46.59 %
001-430-541-30491	OTHER OPERATING EXPENSE	400.00	261.00	139.00	65%	65.00	15.86 %
001-430-541-30521	OPERATING MATERIALS & SUPPLIES	900.00	776.00	124.00	86%	340.00	41.89 %
001-430-541-30524	OPERATING SUPPLIES - SMALL TOO	10,000.00	3,927.00	6,073.00	39%	6,706.00	82.83 %
001-430-541-30530	ROAD MATERIALS & SUPPLIES	87,606.00	33,943.00	53,663.00	39%	33,589.00	34.21 %
001-430-541-60632	RESURF & SIDEWALKS	215,329.00	199,416.00	15,913.00	93%	16,252.00	1.37 %
001-430-541-60634	STORM WATER FACILITIES	5,000.00	-	5,000.00	0%	1,329.00	0.20 %
001-430-541-60642	VEHICLES	38,821.00	38,821.00	-	100%	38,821.00	94.27 %
001-430-541-60643	HEAVY EQUIPMENT	-	-	-	0%	173,072.00	98.89 %
	TOTAL ROADS & STREETS	975,396.00	705,059.00	270,337.00	72%	690,970.00	24.00-%

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	CEMETERIES & GROUNDS						
001-431-542-10120	REGULAR SALARIES & WAGES	109,737.00	72,422.00	37,315.00	66%	67,208.00	63.50 %
001-431-542-10140	OVERTIME	5,936.00	2,324.00	3,612.00	39%	775.00	43.43 %
001-431-542-10210	FICA TAXES	8,502.00	5,311.00	3,191.00	62%	4,772.00	63.10 %
001-431-542-10220	RETIREMENT CONTRIBUTIONS	13,337.00	8,453.00	4,884.00	63%	7,273.00	61.45 %
001-431-542-10230	LIFE & HEALTH INSURANCE	17,737.00	15,549.00	2,188.00	88%	14,273.00	63.63 %
001-431-542-30521	OPERATING SUPPLIES	102.00	35.00	67.00	34%	725.00	90.62 %
	TOTAL CEMETERIES & GROUNDS	155,351.00	104,094.00	51,257.00	67%	95,026.00	63.00-%
	BUILDINGS & GROUNDS						
001-440-519-10120	REGULAR SALARIES & WAGES	191,828.00	108,089.00	83,739.00	56%	113,796.00	60.17 %
001-440-519-10130	OTHER SALARIES & WAGES - PT	1,235.00	-	1,235.00	0%	-	0.00 %
001-440-519-10140	OVERTIME	14,561.00	2,459.00	12,092.00	17%	1,009.00	41.03 %
001-440-519-10210	FICA TAXES	23,050.00	7,902.00	15,148.00	34%	8,154.00	59.53 %
001-440-519-10220	RETIREMENT CONTRIBUTIONS	31,152.00	12,668.00	18,484.00	41%	12,234.00	57.33 %
001-440-519-10230	LIFE & HEALTH INSURANCE	40,441.00	22,731.00	17,710.00	56%	22,528.00	57.95 %
001-440-519-30341	CONTRACTUAL SERVICES	20,000.00	8,134.00	11,846.00	41%	28,104.00	97.58 %
001-440-519-30463	REPAIR & MAINT.-BUILDINGS & GR	17,000.00	11,146.00	5,854.00	66%	13,132.00	45.91 %
001-440-519-30491	OTHER OPERATING EXPENSE	9,305.00	1,544.00	7,761.00	17%	1,766.00	29.50 %
	TOTAL BUILDINGS & GROUNDS	348,582.00	174,703.00	173,879.00	50%	200,723.00	61.00-%
	FLEET MAINTENANCE						
001-450-541-10120	REGULAR SALARIES & WAGES	79,095.00	31,862.00	47,233.00	40%	47,757.00	60.38 %
001-450-541-10140	OVERTIME	1,000.00	98.00	902.00	10%	225.00	22.53 %
001-450-541-10210	FICA TAXES	6,127.00	1,938.00	4,189.00	32%	3,310.00	56.61 %
001-450-541-10220	RETIREMENT CONTRIBUTIONS	9,611.00	2,966.00	6,645.00	31%	5,291.00	58.45 %
001-450-541-10230	LIFE & HEALTH INSURANCE	12,975.00	6,823.00	6,152.00	53%	9,728.00	65.08 %
001-450-541-30404	OIL & GREASE	3,000.00	1,668.00	1,332.00	56%	1,823.00	52.60 %
001-450-541-30405	TIRES	10,985.00	7,193.00	3,792.00	65%	6,656.00	63.48 %
001-450-541-30406	VEH PARTS ONLY	39,198.00	31,971.00	7,227.00	82%	11,330.00	45.31 %
001-450-541-30407	VEHICLE REPAIRS	20,000.00	15,304.00	4,696.00	77%	14,231.00	66.45 %
001-450-541-30491	OTHER OPER EXPENSE	7,500.00	4,105.00	3,395.00	55%	6,338.00	74.56 %
001-450-541-30522	OPERATING SUPPLIES - UNIFORMS	4,000.00	2,323.00	1,677.00	58%	-	0.00 %
	TOTAL FLEET MAINT	193,491.00	106,251.00	87,240.00	55%	106,689.00	59.00-%
	TOTAL GEN FUND EXPENDITURES	11,599,011.00	7,589,064.98	4,009,946.02	65%	7,335,410.00	55.00-%
	COMMUNITY REDEVELOPMENT AGENCY						
002-250-552-10110	EXECUTIVE SALARIES & WAGES	-	-	-	-	44,469.00	62.42 %
002-250-552-10120	REGULAR SALARIES & WAGES	86,235.00	1,266.00	84,969.00	1%	3,939.00	26.26 %

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022	
002-250-552-10210	FICA	6,597.00	-	6,597.00	0%	3,219.00	50.25 %	
002-250-552-10220	RETIREMENT CONTRIBUTIONS	10,348.00	-	10,348.00	0%	5,033.00	50.10 %	
002-250-552-10230	LIFE & HEALTH INSURANCE	13,970.00	-	13,970.00	0%	7,589.00	75.54 %	
002-250-552-30341	CONTRACTUAL SERVICES	4,500.00	4,000.00	500.00	89%	4,025.00	61.45 %	
002-250-552-30343	PROFESSIONAL SERVICES	38,200.00	3,325.00	34,875.00	9%	8,973.00	25.17 %	
002-250-552-30390	CONTINGENCIES - TANYARD CREEK	3,700.00	-	3,700.00	0%	-	0.00 %	
002-250-552-30402	TRAVEL EXPENSES	500.00	-	500.00	0%	-	0.00 %	
002-250-552-30403	GAS & DIESEL	250.00	-	250.00	0%	-	0.00 %	
002-250-552-30410	TELEPHONE	2,200.00	-	2,200.00	0%	-	0.00 %	
002-250-552-30490	BANK CHARGES	1,000.00	189.00	831.00	17%	647.00	64.70 %	
002-250-552-30491	OTHER OPERATING EXPENSES	5,000.00	225.00	4,775.00	5%	173.00	3.14 %	
002-250-552-30493	TRAINING	1,000.00	-	1,000.00	0%	562.00	56.22 %	
002-250-552-30496	CONFERENCES & SEMINARS	1,500.00	1,500.00	-	100%	-	0.00 %	
002-250-552-30500	LEGAL ADS & RECORDINGS	1,500.00	-	1,500.00	0%	-	0.00 %	
002-250-552-30512	POSTAGE	250.00	-	250.00	0%	-	0.00 %	
002-250-552-30521	OPERATING SUPPLIES	7,500.00	1,214.00	6,286.00	16%	1,264.00	16.85 %	
002-250-552-31000	OTHER OPERATING EXPENSE- IT SU	5,000.00	3,333.00	1,667.00	67%	2,667.00	66.66 %	
002-250-552-32000	ADMINISTRATIVE SUPPORT SERVICE	20,000.00	13,341.00	6,659.00	67%	13,341.00	66.70 %	
002-250-552-60000	SENIOR ENERGY EFF PROGRAM	100,000.00	-	100,000.00	0%	21,112.00	21.11 %	
002-250-552-60010	BEAUTIFICATION PROJECTS	1,630.00	-	1,630.00	0%	-	0.00 %	
002-250-552-60040	CRA CATALYST PROJECTS	753,159.00	186,061.00	567,098.00	25%	80,018.00	22.49 %	
002-250-552-60641	OFFICE FURNITURE & EQUIPMENT	1,000.00	-	1,000.00	0%	-	0.00 %	
	TOTAL CRA	1,065,039.00	214,434.00	850,605.00	20%	197,031.00	30.00-%	
	TOTAL GOVERNMENTAL FUNDS	12,664,050.00	7,803,498.98	4,860,551.02	62%	7,532,441.00		
	ENTERPRISE FUND							
	FINANCIAL SERVICES							
400-271-513-10110	EXECUTIVE SALARIES & WAGES	78,750.00	49,299.00	29,451.00	63%	50,454.00	62.96 %	
400-271-513-10120	REGULAR SALARIES & WAGES	198,955.00	91,533.00	107,422.00	46%	97,512.00	66.24 %	
400-271-513-10210	FICA TAXES	21,244.00	10,017.00	11,227.00	47%	10,551.00	52.26 %	
400-271-513-10220	RETIREMENT CONTRIBUTIONS	33,325.00	16,612.00	16,713.00	50%	16,468.00	52.01 %	
400-271-513-10230	LIFE & HEALTH INSURANCE	44,988.00	23,351.00	21,637.00	52%	21,307.00	49.64 %	
400-271-513-30341	CONTRACTUAL SERVICES	3,095.00	2,983.00	112.00	95%	1,766.00	35.31 %	
400-271-513-31000	OTHER OPERATING EXPENSE- IT SU	5,000.00	3,333.00	1,667.00	67%	-	0.00 %	
	TOTAL FINANCIAL SERVICES	385,357.00	197,128.00	188,229.00	51%	198,058.00	61.00-%	
	CUSTOMER SERVICES							
400-274-513-10110	EXE SALARIES & WAGES	50,540.00	30,902.00	19,638.00	61%	34,232.00	76.29 %	

G/L ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
400-274-513-10120	REGULAR SALARIES & WAGES	97,960.00	42,458.00	55,502.00	43%	56,850.00	65.47 %
400-274-513-10140	OVERTIME	3,000.00	62.00	2,938.00	2%	2,174.00	61.09 %
400-274-513-10210	FICA TAXES	11,972.00	5,246.00	6,726.00	44%	6,718.00	69.42 %
400-274-513-10220	RETIREMENT CONTRIBUTION	18,780.00	8,366.00	10,414.00	45%	10,029.00	67.06 %
400-274-513-10230	LIFE & HEALTH INSURANCE	25,353.00	9,906.00	15,447.00	39%	12,027.00	64.05 %
400-274-513-30280	Credit Card Processing Charges	137,434.00	111,773.00	25,661.00	81%	89,778.00	61.22 %
400-274-513-30341	CONTRACTUAL SERVICES	4,800.00	4,529.00	271.00	94%	-	0.00 %
400-274-513-30410	TELEPHONE	7,000.00	6,602.00	398.00	94%	4,648.00	60.29 %
400-274-513-30461	REPAIR & MAINTAIN OFFICE EQUIP	3,600.00	2,590.00	1,010.00	72%	1,341.00	36.80 %
400-274-513-30490	BANK CHARGES	750.00	16.00	734.00	2%	-	0.00 %
400-274-513-30491	OTHER OPERATING EXPENSES	6,250.00	6,171.00	79.00	99%	6,274.00	29.77 %
400-274-513-30493	TRAINING	400.00	-	400.00	0%	-	0.00 %
400-274-513-30495	Over or Under	700.00	595.00	105.00	85%	-	0.00 %
400-274-513-30511	OFFICE SUPPLIES-GENERAL	1,300.00	816.00	484.00	63%	304.00	57.28 %
400-274-513-31000	OTHER OPERATING EXPENSE IT SUP	5,000.00	3,333.00	1,667.00	67%	-	0.00 %
	TOTAL CUSTOMER SERVICES	374,839.00	233,365.00	141,474.00	62%	224,375.00	62.00-%
	SEWER ADMINISTRATION						
402-520-535-10110	EXE SALARIES & WAGES	19,000.00	9,499.00	9,501.00	50%	10,250.00	52.17 %
402-520-535-10120	REGULAR SALARIES & WAGES	66,921.00	29,394.00	37,527.00	44%	30,564.00	25.85 %
402-520-535-10140	OVERTIME	2,800.00	1,241.00	1,559.00	44%	1,493.00	32.66 %
402-520-535-10210	FICA TAXES	6,787.00	2,853.00	3,934.00	42%	2,987.00	28.99 %
402-520-535-10220	RETIREMENT CONTRIBUTIONS	10,647.00	4,619.00	6,028.00	43%	4,564.00	29.23 %
402-520-535-10230	LIFE & HEALTH INSURANCE	14,373.00	9,966.00	4,407.00	69%	9,186.00	37.09 %
402-520-535-30320	ACCOUNTING & AUDITING SERVICES	12,154.00	4,400.00	7,754.00	36%	5,500.00	45.25 %
402-520-535-30341	CONTRACTUAL SERVICES	21,460.00	19,783.00	1,677.00	92%	2,375.00	29.88 %
402-520-535-30343	PROFESSIONAL SERVICES	17,601.00	10,398.00	7,203.00	59%	897.00	5.74 %
402-520-535-30402	TRAVEL EXPENSE	-	-	-	0%	-	0.00 %
402-520-535-30403	GAS & DIESEL	200.00	-	200.00	0%	-	0.00 %
402-520-535-30404	OIL & GREASE	400.00	144.00	256.00	36%	-	0.00 %
402-520-535-30405	TIRES	200.00	-	200.00	0%	-	0.00 %
402-520-535-30410	TELEPHONE	8,000.00	6,062.00	1,938.00	75%	4,799.00	46.51 %
402-520-535-30440	RENTALS & LEASES	345.00	282.00	63.00	82%	123.00	22.28 %
402-520-535-30451	INSURANCE - PROPERTY LIABILITY	56,050.00	43,859.00	12,191.00	78%	32,036.00	70.93 %
402-520-535-30465	COPIER REPAIRS	-	-	-	0%	-	0.00 %
402-520-535-30490	BANK CHARGES	1,000.00	18.00	982.00	2%	-	0.00 %
402-520-535-30491	OTHER OPERATING EXPENSE	3,200.00	1,178.00	2,022.00	37%	4,715.00	50.20 %
402-520-535-30511	OFFICE SUPPLIES	300.00	-	300.00	0%	103.00	34.83 %
402-520-535-30521	OPERATING SUPPLIES	134.00	35.00	99.00	26%	134.00	99.86 %
402-520-535-30522	OPERATING SUPPLIES - UNIFORMS	249.00	191.00	58.00	77%	137.00	57.14 %

G/L ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.57%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
402-520-535-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
402-520-535-70031	2020A BOND DEBT SERVICE PRINCI	101,179.00	101,179.00	-	100%	99,117.00	100.00 %
402-520-535-70032	2020A BOND DEBT SERVICE INTERE	16,291.00	16,291.00	-	100%	18,353.00	100.00 %
402-520-535-70111	2020B BOND DEBT SERVICE PRINCI	-	-	-	0%	13,705.00	100.00 %
402-520-535-70112	2020B BOND DEBT SERVICE INTERE	-	-	-	0%	10,822.00	658.15 %
402-520-535-70113	2021 BOND DEBT SERVICE PRINCI	30,123.00	30,123.00	-	100%	14,877.00	100.00 %
402-520-535-70114	2021 BOND DEBT SERVICE INTERES	8,718.00	8,718.00	-	100%	4,544.00	100.00 %
402-520-535-70731	HONEYWELL LOAN PRINCIPAL	46,216.00	22,843.00	23,373.00	49%	25,308.00	49.47 %
402-520-535-70732	HONEYWELL LOAN INTEREST	1,615.00	1,072.00	543.00	66%	2,261.00	56.72 %
402-520-535-70733	DEBT SERVICE SRL 641090 PRINCI	12,979.00	12,979.00	-	100%	12,706.00	100.00 %
402-520-535-70734	DEBT SERVICE SRL 641090 INTERE	4,977.00	4,977.00	-	100%	5,251.00	99.99 %
402-520-535-70735	DEBT SERVICE SRL 200100 PRINCI	23,752.00	11,840.00	11,912.00	50%	11,698.00	49.84 %
402-520-535-70736	DEBT SERVICE SRL 200100 INTERE	14,452.00	1,762.00	12,690.00	12%	1,904.00	50.94 %
402-520-535-70742	DEBT SERVICE SOLAR ARRAY INT	1,100.00	-	1,100.00	0%	-	0.00 %
402-520-535-90990	TRANSFER OF PROFIT	11,517.00	74,345.00	37,172.00	57%	72,674.00	20.28 %
402-520-535-91000	BUSINESS ACTIVITY SHARED EXP	61,528.00	41,019.00	20,509.00	67%	36,346.00	66.66 %
	TOTAL SEWER ADM	685,768.00	477,343.00	208,425.00	70%	445,029.00	44.00-%
	SEWER TREATMENT						
402-531-535-30341	CONTRACTUAL SERVICES	901,000.00	709,248.00	191,752.00	79%	528,880.00	66.72 %
402-531-535-30430	UTILITIES	176,500.00	121,318.00	55,182.00	69%	106,866.00	47.08 %
402-531-535-30466	REPAIR & MAINTENANCE - PLANT	2,000.00	425.00	1,575.00	21%	1,958.00	97.91 %
402-531-535-30491	OTHER OPERATING EXPENSE	5,500.00	5,500.00	-	100%	1,527.00	38.16 %
	TOTAL SEWER TREATMENT	1,085,000.00	836,491.00	248,509.00	77%	639,231.00	62.00-%
	SEWER DISTRIBUTION						
402-540-535-10120	REGULAR SALARIES & WAGES	86,314.00	51,872.00	34,442.00	60%	49,587.00	60.24 %
402-540-535-10140	OVERTIME	9,000.00	7,130.00	1,870.00	79%	3,676.00	49.34 %
402-540-535-10210	FICA TAXES	7,139.00	4,168.00	2,971.00	58%	3,721.00	54.30 %
402-540-535-10220	RETIREMENT CONTRIBUTIONS	11,198.00	6,165.00	5,033.00	55%	5,159.00	57.95 %
402-540-535-10230	LIFE & HEALTH INSURANCE	15,117.00	15,910.00	(793.00)	105%	15,108.00	63.96 %
402-540-535-30312	ENGINEERING STUDY	-	-	-	0%	-	0.00 %
402-540-535-30341	CONTRACTUAL SERVICES	2,900.00	2,900.00	-	100%	-	0.00 %
402-540-535-30401	AUTO EXPENSE	500.00	130.00	370.00	26%	-	0.00 %
402-540-535-30403	GASOLINE & DIESEL	3,700.00	2,537.00	1,163.00	69%	1,532.00	43.38 %
402-540-535-30404	OIL & GREASE	1,197.00	70.00	1,127.00	6%	-	0.00 %
402-540-535-30405	TIRES	1,382.00	24.00	1,358.00	2%	344.00	90.04 %
402-540-535-30406	AUTO PARTS	1,075.00	753.00	322.00	70%	506.00	47.06 %
402-540-535-30407	VEHICLE REPAIRS-PARTS AND LABO	6,100.00	5,841.00	259.00	96%	(14,001)	0.39-%
402-540-535-30462	REPAIR & MAINT.-EQUIPMENT & TO	1,640.00	1,259.00	381.00	77%	967.00	53.97 %

GL_ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
402-540-535-30467	MAINTENANCE OF MAINS & LINES	48,000.00	4,308.00	43,692.00	9%	23,846.00	43.72%
402-540-535-30491	OTHER OPERATING EXPENSE	300.00	-	300.00	0%	196.00	72.16%
402-540-535-30521	OPERATING SUPPLIES	244.00	53.00	191.00	22%	170.00	69.50%
402-540-535-30522	OPERATING SUPPLIES - UNIFORMS	2,206.00	1,307.00	899.00	59%	1,235.00	55.97%
402-540-535-60642	VEHICLE - TRUCKS	45,529.00	45,529.00	-	100%	-	0.00%
402-540-535-60644	EQUIPMENT	125,500.00	27,235.00	98,265.00	22%	29,201.00	9.144%
402-540-535-60646	EQUIPMENT - FIBER OPTIC SYSTEM	-	-	-	0%	135,234.00	48.00-%
	TOTAL SEWER DISTRIBUTION	369,041.00	177,191.00	191,850.00	48%		
	TOTAL SEWER FUND	2,139,809.00	1,491,025.00	648,784.00	70%	1,219,494.00	50.00-%
	ELECTRIC ADMINISTRATION						
403-520-531-10110	EXE SALARIES & WAGES	87,277.00	18,200.00	69,077.00	21%	64,288.00	53.43%
403-520-531-10120	REGULAR SALARIES & WAGES	43,794.00	30,149.00	13,645.00	69%	41,728.00	67.61%
403-520-531-10140	OVERTIME	1,000.00	742.00	258.00	74%	2,093.00	62.48%
403-520-531-10210	FICA TAXES	10,103.00	3,803.00	6,300.00	38%	7,056.00	50.26%
403-520-531-10220	RETIREMENT CONTRIBUTIONS	15,848.00	5,593.00	10,255.00	35%	12,192.00	56.96%
403-520-531-10230	LIFE & HEALTH INSURANCE	21,395.00	6,973.00	14,422.00	33%	10,372.00	63.18%
403-520-531-90320	ACCOUNTING & AUDITING SERVICES	26,518.00	9,600.00	16,918.00	36%	12,000.00	45.25%
403-520-531-90341	CONTRACTUAL SERVICES	50,000.00	48,545.00	1,455.00	97%	42,007.00	51.23%
403-520-531-90343	PROFESSIONAL SERVICES	31,000.00	20,817.00	10,183.00	67%	10,384.00	47.58%
403-520-531-90370	PURCHASED ELECTRIC	9,690,752.00	4,892,592.00	4,798,160.00	50%	4,711,162.00	61.61%
403-520-531-90391	TRANSFER TO RESERVES	129,188.00	-	129,188.00	0%	-	0.00%
403-520-531-90402	TRAVEL EXPENSE	2,000.00	1,150.00	850.00	58%	-	0.00%
403-520-531-90403	GASOLINE & DIESEL	25,000.00	14,553.00	10,447.00	58%	12,564.00	49.08%
403-520-531-90404	OIL & GREASE	250.00	99.00	151.00	40%	97.00	38.80%
403-520-531-90405	TIRES	400.00	154.00	246.00	39%	-	0.00%
403-520-531-90406	VEHICLE PARTS ONLY	500.00	326.00	174.00	65%	142.00	28.54%
403-520-531-90407	VEHICLE REPAIRS	200.00	-	200.00	0%	-	0.00%
403-520-531-90410	TELEPHONE	7,000.00	5,032.00	1,968.00	72%	4,436.00	69.50%
403-520-531-90440	RENTALS/LEASES	6,700.00	282.00	6,418.00	4%	123.00	1.71%
403-520-531-90451	INSURANCE - PROPERTY LIABILITY	205,000.00	169,172.00	35,828.00	83%	123,569.00	73.47%
403-520-531-90462	REPAIR & MAINT-EQUIPMENT & TO	3,000.00	327.00	2,673.00	11%	-	0.00%
403-520-531-90465	COPIER PAYMENT	2,000.00	-	2,000.00	0%	-	0.00%
403-520-531-90491	OTHER OPERATING EXPENSE	10,415.00	6,810.00	3,605.00	65%	5,108.00	28.06%
403-520-531-90493	TRAINING	14,025.00	6,481.00	7,544.00	46%	2,414.00	16.80%
403-520-531-90500	LEGAL ADS & RECORDING	2,110.00	420.00	1,690.00	20%	1,091.00	64.16%
403-520-531-90511	OFFICE SUPPLIES	574.00	557.00	17.00	97%	95.00	16.59%
403-520-531-90512	POSTAGE	26,300.00	5,849.00	20,451.00	22%	20,216.00	68.24%
403-520-531-90521	OPERATING SUPPLIES	1,134.00	656.00	478.00	58%	248.00	57.23%

G/L ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.57%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
403-520-531-90522	OPERATING SUPPLIES - UNIFORMS	1,768.00	1,051.00	717.00	59%	412.00	53.59 %
403-520-531-90540	DUES, PUBLICATION, & MEMBERSHI	46,000.00	30,439.00	15,561.00	66%	32,389.00	77.44 %
403-520-531-90580	STATE ASSESSMENT TAXES	2,401.00	1,639.00	762.00	68%	1,371.00	48.95 %
403-520-531-90591	UNCLAIMED PROPERTY UTILITY REF	5,000.00	982.00	4,018.00	20%	3,488.00	69.75 %
403-520-531-90645	ECONOMIC DEVELOPMENT- UTILITIE	-	-	-	0%	5,000.00	0.00 %
403-520-531-90646	ECONOMIC DEVELOPMENT INITIATIV	47,000.00	1,990.00	45,010.00	4%	23,000.00	4.63 %
403-520-531-91000	OTHER OPERATING EXP - IT SUPPO	38,988.00	22,659.00	11,329.00	67%	11,200.00	66.66 %
403-520-531-70031	2020A BOND DEBT SERVICE PRINCI	202,358.00	202,358.00	-	100%	198,233.00	100.00 %
403-520-531-70032	2020B BOND DEBT SERVICE INTERE	32,582.00	32,582.00	-	100%	36,706.00	99.99 %
403-520-531-70111	2020B BOND DEBT SERVICE PRINCI	-	-	-	0%	64,308.00	100.00 %
403-520-531-70112	2020B BOND DEBT SERVICE INTERE	-	-	-	0%	50,766.00	279.76 %
403-520-531-70113	2021 BOND DEBT SERVICE PRINCI	141,346.00	141,346.00	-	100%	69,807.00	100.00 %
403-520-531-70114	2021 BOND DEBT SERVICE INTERE	40,909.00	40,909.00	-	100%	21,321.00	100.00 %
403-520-531-90990	TRANSFER OF PROFIT	4,651,069.00	3,100,713.00	1,550,356.00	67%	2,882,734.00	67.09 %
403-520-531-90993	INTERFUND TRANSFER TO SEWER	-	-	-	0%	8,192.00	66.66 %
403-520-531-90994	INTERFUND TRANSFER TO WATER	-	-	-	0%	6,407.00	66.66 %
403-520-531-91000	BUSINESS ACTIVITY SHARED EXP	483,710.00	309,140.00	154,570.00	67%	273,925.00	66.66 %
	TOTAL ELECTRIC ADM	16,081,614.00	9,134,690.00	6,946,924.00	57%	8,772,644.00	62.00-%
	ELECTRIC DISTRIBUTION						
403-591-531-10120	REGULAR SALARIES & WAGES	310,121.00	259,845.00	50,276.00	84%	271,936.00	67.74 %
403-591-531-10140	OVERTIME	18,500.00	6,502.00	11,998.00	35%	9,964.00	54.99 %
403-591-531-10210	FICA TAXES	25,140.00	18,956.00	6,184.00	75%	20,299.00	67.31 %
403-591-531-10220	RETIREMENT CONTRIBUTIONS	39,435.00	30,047.00	9,388.00	76%	29,265.00	61.74 %
403-591-531-10230	LIFE & HEALTH INSURANCE	53,237.00	60,544.00	(7,307.00)	114%	53,480.00	62.35 %
403-591-531-300341	CONTRACTUAL SERVICES	50,000.00	-	50,000.00	0%	745.00	4.23 %
403-591-531-30403	GASOLINE & DIESEL	23,186.00	22,461.00	725.00	97%	7,464.00	41.38 %
403-591-531-30404	OIL & GREASE	2,272.00	1,693.00	639.00	72%	454.00	35.68 %
403-591-531-30405	TIRES	2,500.00	864.00	1,636.00	35%	1,344.00	53.76 %
403-591-531-30406	PARTS	3,000.00	1,954.00	1,046.00	65%	2,254.00	39.54 %
403-591-531-30407	VEHICLE REPAIRS-LABOR & PARTS	24,000.00	23,466.00	534.00	98%	9,708.00	70.86 %
403-591-531-30430	UTILITIES	61,000.00	38,821.00	22,179.00	64%	36,418.00	46.87 %
403-591-531-30440	RENTALS / LEASES	2,000.00	-	2,000.00	0%	-	0.00 %
403-591-531-30461	REPAIR & MAINT - OFFICE EQUIPM	2,500.00	11.00	2,489.00	0%	713.00	28.50 %
403-591-531-30462	REPAIR & MAINT - EQUIPMENT & T	6,000.00	5,969.00	31.00	99%	54.00	0.90 %
403-591-531-30467	REPAIR & MAINT-MAINS & LINES	15,000.00	-	15,000.00	0%	3,077.00	39.96 %
403-591-531-30468	REPAIR & MAINTENANCE - SERVICE	4,113.00	3,492.00	621.00	85%	1,780.00	43.27 %
403-591-531-30469	CONTRACTUAL TREE TRIMMING & LI	10,561.00	-	10,561.00	0%	625.00	3.77 %
403-591-531-30491	OTHER OPERATING EXPENSES	40,150.00	11,440.00	28,710.00	28%	1,125.00	6.81 %
403-591-531-30521	OPERATING SUPPLIES	298.00	165.00	133.00	55%	255.00	28.40 %

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403-591-531-30522	OPERATING SUPPLIES - UNIFORMS	17,539.00	11,212.00	6,327.00	64%	9,783.00	55.77 %
403-591-531-60635	STREET LIGHTS	10,000.00	91.00	9,909.00	1%	-	0.00 %
403-591-531-60636	SIGNALIZATION	45,000.00	1,973.00	43,027.00	4%	-	0.00 %
403-591-531-60646	EQUIPMENT - FIBER OPTIC SYSTEM	-	-	-	0%	137,110.00	91.45 %
403-591-531-70731	HONEYWELL LOAN PRINCIPAL	82,161.00	40,610.00	41,551.00	49%	44,992.00	49.47 %
403-591-531-70732	HONEYWELL LOAN INTEREST	2,871.00	1,907.00	964.00	66%	4,019.00	56.72 %
403-591-531-70733	BUCKET TRUCKS LOAN PRINCIPAL	100,045.00	-	100,045.00	0%	-	0.00 %
403-591-531-70734	BUCKET TRUCK LOAN INTEREST	3,936.00	-	3,936.00	0%	-	0.00 %
	TOTAL ELECTRIC DISTRIBUTION	954,565.00	541,963.00	412,602.00	57%	646,864.00	54.00-%
	ELECTRIC WAREHOUSE						
403-502-531-10120	REGULAR SALARIES & WAGES	40,000.00	21,951.00	18,049.00	55%	24,294.00	66.11 %
403-502-531-10140	OVERTIME	1,700.00	753.00	947.00	44%	849.00	49.06 %
403-502-531-10210	FICA TAXES	3,190.00	1,539.00	1,651.00	48%	1,792.00	65.17 %
403-502-531-10220	RETIREMENT CONTRIBUTIONS	5,004.00	2,595.00	2,409.00	52%	2,612.00	63.60 %
403-502-531-10230	LIFE & HEALTH INSURANCE	6,755.00	4,838.00	1,917.00	72%	4,433.00	61.92 %
403-502-531-30430	UTILITIES	2,903.00	2,069.00	834.00	71%	1,612.00	47.38 %
403-502-531-30461	RM-OFFICE EQUIPMENT	149.00	-	149.00	0%	-	0.00 %
403-502-531-30462	REPAIR & MAINT - EQUIP AND TOO	3,500.00	2,844.00	656.00	81%	2,092.00	69.74 %
403-502-531-30463	REPAIR & MAINT - BLDG AND GROU	1,185.00	551.00	634.00	46%	963.00	81.31 %
403-502-531-30490	BANK CHARGES	1,000.00	-	1,000.00	0%	-	0.00 %
403-502-531-30491	OTHER OPERATING EXPENSE	300.00	72.00	228.00	24%	836.00	92.88 %
403-502-531-30521	OPERATING SUPPLIES	1,411.00	779.00	632.00	55%	866.00	41.01 %
403-502-531-30522	OPERATING SUPPLIES - UNIFORMS	723.00	421.00	302.00	58%	412.00	56.93 %
	TOTAL ELECTRIC WAREHOUSE	67,820.00	38,412.00	29,408.00	57%	40,701.00	63.00-%
	LINE CLEARING-ELECTRIC						
403-539-531-10120	REGULAR SALARIES & WAGES - LIN	192,368.00	105,193.00	87,175.00	55%	113,840.00	65.40 %
403-539-531-10140	OVERTIME - LINE CLEARING CREW	30,000.00	18,032.00	11,968.00	60%	16,261.00	60.50 %
403-539-531-10210	FICA TAXES - LINE CLEARING CRE	17,011.00	8,861.00	8,150.00	52%	9,454.00	64.85 %
403-539-531-10220	RETIREMENT CONTRIBUTIONS - LIN	26,684.00	11,846.00	14,838.00	44%	11,659.00	63.22 %
403-539-531-10230	LIFE & HEALTH INS - LINE CLEAR	36,024.00	24,601.00	11,423.00	68%	22,535.00	66.22 %
403-539-531-30343	PROFESSIONAL SERVICES	55,000.00	29,354.00	25,646.00	53%	24,924.00	47.33 %
403-539-531-30469	CONTRACTUAL SRVC TREE TRIMMING	160,000.00	-	160,000.00	0%	113,743.00	88.66 %
403-539-531-60610	ELECTRIC REBUILD - MUTUAL AID	132,500.00	-	132,500.00	0%	-	0.00 %
403-539-531-70191	H-M LOAN CCB 3M '19 PRINCIPAL	-	-	-	0%	982,558.00	99.98 %
403-539-531-70192	H-M LOAN CCB 3M '19 INT	-	-	-	0%	24,964.00	99.85 %
	TOTAL LINE CLEARING	649,587.00	197,887.00	451,700.00	30%	1,319,938.00	91.00-%
	TOTAL ELECTRIC FUND	17,753,586.00	9,912,952.00	7,840,634.00	56%	10,780,147.00	64.00-%

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	WATER ADMINISTRATION						
404-520-533-10110	EXE SALARIES & WAGES	14,797.00	9,499.00	5,298.00	64%	10,250.00	55.12%
404-520-533-10120	REGULAR SALARIES & WAGES	72,602.00	47,322.00	25,280.00	65%	50,213.00	65.80%
404-520-533-10140	OVERTIME	5,659.00	4,285.00	1,374.00	76%	2,127.00	46.68%
404-520-533-10210	FICA TAXES	6,966.00	4,322.00	2,644.00	62%	4,415.00	62.88%
404-520-533-10220	RETIREMENT CONTRIBUTIONS	10,927.00	6,590.00	4,337.00	60%	5,618.00	58.99%
404-520-533-10230	LIFE & HEALTH INSURANCE	14,751.00	14,627.00	124.00	99%	12,575.00	64.45%
404-520-533-30320	ACCOUNTING & AUDITING SERVICES	12,154.00	4,400.00	7,754.00	36%	5,500.00	45.25%
404-520-533-30341	PROFESSIONAL SERVICES	7,288.00	6,092.00	1,196.00	84%	2,363.00	12.73%
404-520-533-30343	CONTINGENCY	1,675.00	90.00	1,585.00	5%	-	0.00%
404-520-533-30390	TRAVEL EXPENSE	28,237.00	-	28,237.00	0%	-	0.00%
404-520-533-30402	OIL & GREASE	100.00	-	100.00	0%	-	0.00%
404-520-533-30404	TIRES	-	-	-	0%	-	0.00%
404-520-533-30405	TELEPHONE	1,450.00	1,253.00	197.00	86%	859.00	55.31%
404-520-533-30440	RENTALS & LEASES	283.00	282.00	1.00	100%	123.00	22.28%
404-520-533-30451	INSURANCE - PROPERTY LIABILITY	64,075.00	50,125.00	13,950.00	78%	36,613.00	74.54%
404-520-533-30465	COPIER REPAIRS	-	-	-	0%	-	0.00%
404-520-533-30490	BANK CHARGES	1,000.00	-	1,000.00	0%	35.00	3.25%
404-520-533-30491	OTHER OPERATING EXPENSE	2,000.00	1,178.00	822.00	59%	2,702.00	74.69%
404-520-533-30493	TRAINING	-	-	-	0%	-	0.00%
404-520-533-30501	PERMITS & FEES	687.00	650.00	37.00	95%	-	0.00%
404-520-533-30511	OFFICE SUPPLIES	208.00	-	208.00	0%	-	0.00%
404-520-533-30521	OPERATING SUPPLIES	300.00	-	300.00	0%	-	0.00%
404-520-533-30522	OPERATING SUPPLIES - UNIFORMS	1,339.00	191.00	1,148.00	14%	137.00	54.44%
404-520-533-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66%
404-520-533-70031	2020A BOND SERVICE PRINCIPAL	101,179.00	101,179.00	-	100%	99,117.00	99.99%
404-520-533-70032	2020A BOND DEBT SERVICE INTERE	16,292.00	16,291.00	1.00	100%	18,363.00	394.85%
404-520-533-70111	2020B BOND DEBT SERVICE PRINCIP	-	-	-	0%	13,705.00	100.00%
404-520-533-70112	2020B BOND DEBT SERVICE INTERE	-	-	-	0%	10,822.00	0.00%
404-520-533-70113	2021 BOND DEBT SERVICE PRINCIP	30,123.00	30,123.00	-	100%	14,877.00	100.00%
404-520-533-70114	2021 BOND DEBT SERVICE INTERES	8,718.00	8,718.00	-	100%	4,544.00	100.00%
404-520-533-70710	SRL DRINK WTR 200601 PRIN	156,741.00	124,109.00	32,632.00	79%	119,554.00	49.42%
404-520-533-70720	DRK WTR SRL 200601 INT	3,740.00	385.00	3,355.00	10%	8,964.00	59.19%
404-520-533-70722	2020C FDEP BBT PRINCIPAL	147,119.00	73,173.00	73,946.00	50%	71,653.00	49.73%
404-520-533-70723	2020C FDEP BBT INTEREST	35,388.00	18,042.00	17,346.00	51%	19,562.00	50.98%
404-520-533-70731	HONEYWELL LOAN PRINCIPAL	25,675.00	12,690.00	12,985.00	49%	14,060.00	49.47%
404-520-533-70732	HONEYWELL LOAN INTEREST	897.00	596.00	301.00	66%	1,256.00	56.72%
404-520-533-90990	TRANSFER OF PROFIT	413,685.00	275,790.00	137,895.00	57%	491,285.00	66.66%

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404-520-533-90991	TRANSFER TO REFUSE	5,883.00	-	5,883.00	0%	2,408.00	0.00%
404-520-533-91000	BUSINESS ACTIVITY SHARED EXP	98,555.00	65,703.00	32,852.00	67%	58,219.00	66.66%
	TOTAL WATER ADM	1,299,993.00	884,038.00	415,955.00	68%	1,088,509.00	65.00-%
	WATER TREATMENT						
404-530-533-30341	CONTRACTUAL SERVICES	382,000.00	301,589.00	80,411.00	79%	225,818.00	66.78%
404-530-533-30430	UTILITIES	85,500.00	85,087.00	413.00	100%	66,309.00	57.26%
404-530-533-30466	REPAIR & MAINTENANCE - PLANT	-	-	-	0%	-	0.00%
404-530-533-30469	REPAIR & MAINT RESERVOIRS	-	-	-	0%	1,958.00	50.31%
404-530-533-60644	EQUIPMENT	30,000.00	30,000.00	-	100%	2,175.00	6.04%
	TOTAL WATER TREATMENT	497,500.00	416,676.00	80,824.00	84%	296,260.00	60.00-%
	WATER DISTRIBUTION						
404-539-533-10120	REGULAR SALARIES & WAGES	82,000.00	51,871.00	30,129.00	63%	49,587.00	58.98%
404-539-533-10140	OVERTIME	7,870.00	7,128.00	742.00	91%	3,675.00	49.34%
404-539-533-10210	FICA TAXES	6,809.00	4,168.00	2,641.00	61%	3,721.00	54.30%
404-539-533-10220	RETIREMENT CONTRIBUTIONS	10,660.00	6,164.00	4,516.00	58%	5,159.00	52.10%
404-539-533-10230	LIFE & HEALTH INSURANCE	14,418.00	15,910.00	(1,492.00)	110%	15,109.00	62.52%
404-539-533-30403	GASOLINE & DIESEL	7,000.00	5,189.00	1,811.00	74%	-	0.00%
404-539-533-30404	OIL & GREASE	400.00	225.00	175.00	56%	-	0.00%
404-539-533-30405	TIRES	1,200.00	297.00	903.00	25%	559.00	54.84%
404-539-533-30406	AUTO PARTS	1,100.00	537.00	563.00	49%	671.00	59.81%
404-539-533-30407	VEHICLE REPAIRS-PARTS AND LABO	1,207.00	-	1,207.00	0%	-	0.00%
404-539-533-30462	REPAIR & MAINT- EQUIPMENT & TO	815.00	798.00	17.00	98%	91.00	11.12%
404-539-533-30467	REPAIR & MAINT- MAINS & LINES	20,600.00	10,695.00	9,905.00	52%	1,066.00	66.62%
404-539-533-30468	REPAIR & MAINT - SERVICES	2,700.00	-	2,700.00	0%	-	0.00%
404-539-533-30491	OTHER OPERATING EXPENSE	304.00	-	304.00	0%	19.00	5.17%
404-539-533-30521	OPERATING SUPPLIES	500.00	266.00	234.00	53%	-	0.00%
404-539-533-30522	OPERATING SUPPLIES - UNIFORMS	2,000.00	1,307.00	693.00	65%	1,235.00	49.65%
404-539-533-60646	EQUIPMENT FIBER OPTIC SYSTEM U	-	-	-	0%	29,201.00	91.44%
	TOTAL WATER DISTRIBUTION	159,603.00	104,555.00	55,048.00	66%	110,093.00	62.00-%
	TOTAL WATER FUND	1,957,096.00	1,405,269.00	551,827.00	72%	1,494,862.00	64.00-%
	GAS ADMINISTRATION						
405-520-532-10110	EXE SALARIES & WAGES	20,000.00	9,499.00	10,501.00	47%	10,250.00	52.17%
405-520-532-10120	REGULAR SALARIES & WAGES	24,000.00	17,218.00	6,782.00	72%	14,399.00	64.37%
405-520-532-10140	OVERTIME	2,000.00	373.00	1,627.00	19%	1,047.00	62.48%
405-520-532-10210	FICA TAXES	3,519.00	1,997.00	1,522.00	57%	1,866.00	59.63%
405-520-532-10220	RETIREMENT CONTRIBUTIONS	5,520.00	3,168.00	2,352.00	57%	2,776.00	58.09%

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405-520-532-10230	LIFE & HEALTH INSURANCE	7,452.00	4,076.00	3,376.00	55%	3,006.00	61.82 %
405-520-532-30320	ACCOUNTING & AUDITING SERVICES	12,117.00	4,400.00	7,717.00	36%	5,500.00	45.25 %
405-520-532-30341	CONTRACTUAL SERVICES	9,075.00	1,727.00	7,348.00	19%	2,363.00	29.93 %
405-520-532-30343	PROFESSIONAL SERVICES	8,200.00	536.00	7,664.00	7%	-	0.00 %
405-520-532-30380	PURCHASED GAS	1,300,000.00	574,761.00	725,239.00	44%	840,696.00	68.66 %
405-520-532-30402	TRAVEL EXPENSE	200.00	-	200.00	0%	-	0.00 %
405-520-532-30403	GAS & DIESEL	500.00	-	500.00	0%	-	0.00 %
405-520-532-30404	OIL & GREASE	100.00	-	100.00	0%	-	0.00 %
405-520-532-30405	TIRES	100.00	-	100.00	0%	-	0.00 %
405-520-532-30410	TELEPHONE EXPENSE	2,700.00	1,253.00	1,447.00	46%	1,624.00	67.01 %
405-520-532-30440	RENTALS/LEASES	400.00	282.00	118.00	71%	123.00	22.28 %
405-520-532-30451	INSURANCE - PROPERTY LIABILITY	38,000.00	31,328.00	6,672.00	82%	22,883.00	70.93 %
405-520-532-30465	COPPER REPAIRS	2,000.00	-	2,000.00	0%	-	0.00 %
405-520-532-30490	BANK CHARGES	1,000.00	-	1,000.00	0%	-	0.00 %
405-520-532-30491	OTHER OPERATING EXPENSE	2,400.00	1,918.00	482.00	80%	2,702.00	70.75 %
405-520-532-30493	TRAINING	2,400.00	2,271.00	129.00	95%	-	0.00 %
405-520-532-30511	OFFICE SUPPLIES	400.00	-	400.00	0%	-	0.00 %
405-520-532-30521	OPERATING SUPPLIES	1,000.00	365.00	615.00	39%	137.00	49.00 %
405-520-532-30522	OPERATING SUPPLIES - UNIFORMS	280.00	196.00	84.00	70%	1,457.00	42.14 %
405-520-532-30580	TAXES-STATE ASSESSMENT	2,000.00	1,281.00	719.00	64%	1,457.00	66.66 %
405-520-532-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	5,600.00	66.66 %
405-520-532-70111	2020B BOND DEBT SERVICE PRINCIP	-	-	-	0%	13,705.00	100.00 %
405-520-532-70112	2020B BOND DEBT SERVICE INTERE	-	-	-	0%	10,822.00	100.00 %
405-520-532-70113	2021 BOND DEBT SERVICE PRINCIP	30,123.00	30,123.00	-	100%	14,877.00	100.00 %
405-520-532-70114	2021 BOND DEBT SERVICE INTERE	8,718.00	8,718.00	-	100%	4,544.00	100.00 %
405-520-532-90990	TRANSFER OF PROFIT	142,550.00	95,033.00	47,517.00	67%	269,213.00	64.45 %
405-520-532-91000	BUSINESS ACTIVITY SHARED EXP	65,079.00	43,366.00	21,693.00	67%	38,444.00	66.66 %
	TOTAL GAS ADM	1,701,333.00	840,282.00	961,071.00	49%	1,268,034.00	64.00-%
	GAS DISTRIBUTION						
405-561-532-10120	REGULAR SALARIES & WAGES	165,400.00	80,725.00	84,675.00	49%	111,937.00	64.14 %
405-561-532-10140	OVERTIME	3,500.00	2,385.00	1,115.00	68%	1,530.00	25.17 %
405-561-532-10210	FICA TAXES	12,921.00	6,236.00	6,685.00	48%	8,480.00	65.02 %
405-561-532-10220	RETIREMENT CONTRIBUTIONS	20,268.00	9,767.00	10,501.00	48%	12,106.00	61.37 %
405-561-532-10230	LIFE & HEALTH INSURANCE	27,362.00	11,401.00	15,961.00	42%	14,633.00	60.99 %
405-561-532-30403	GASOLINE & DIESEL	3,500.00	1,902.00	1,598.00	54%	1,531.00	40.95 %
405-561-532-30404	OIL & GREASE	290.00	-	290.00	0%	-	0.00 %
405-561-532-30405	TIRES	783.00	170.00	613.00	22%	-	0.00 %
405-561-532-30406	VEHICLE PARTS	1,400.00	450.00	950.00	32%	1,753.00	58.84 %
405-561-532-30407	VEHICLE REPAIR PARTS AND LABO	500.00	-	500.00	0%	-	0.00 %

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
405-561-532-30430	UTILITIES	1,400.00	867.00	533.00	62%	777.00	36.22 %
405-561-532-30462	REPAIR & MAINT-EQUIPMENT & TOO	364.00	136.00	228.00	37%	22.00	6.03 %
405-561-532-30467	MAINT. OF MAINS & LINES - GAS	8,001.00	-	8,001.00	0%	212.00	9.22 %
405-561-532-30468	MAINTENANCE OF SERVICES - GAS	4,348.00	-2,673	7,021.00	-61%	169.00	14.92 %
405-561-532-30491	OTHER OPERATING EXPENSE	29.00	-	29.00	0%	54.00	17.03 %
405-561-532-30520	OPER SUPP-WATER HEATERS	500.00	-	500.00	0%	-	0.00 %
405-561-532-30521	OPERATING SUPPLIES	181.00	-	181.00	0%	42.00	23.33 %
405-561-532-30522	OPERATING SUPPLIES - UNIFORMS	2,486.00	1,466.00	1,020.00	59%	1,372.00	55.19 %
405-561-532-60644	EQUIPMENT	75,289.00	22,159.00	53,130.00	29%	-	0.00 %
405-561-532-60646	EQUIPMENT - FIBER OPTIC SYSTEM	-	-	-	0%	29,201.00	91.44 %
	TOTAL GAS DISTRIBUTION	328,522.00	137,664.00	193,531.00	42%	183,819.00	64.00-%
	TOTAL GAS FUND	2,029,855.00	977,926.00	1,054,602.00	48%	1,451,853.00	64.00-%
	REFUSE ADMINISTRATION						
406-410-539-90320	ACCOUNTING & AUDITING SERVICES	12,154.00	4,400.00	7,754.00	36%	5,500.00	56.38 %
406-410-539-90443	RESIDENTIAL REFUSE	577,072.00	382,788.00	194,284.00	66%	402,599.00	57.90 %
406-410-539-90451	INSURANCE - PROPERTY LIABILITY	32,500.00	25,063.00	7,437.00	77%	18,306.00	74.69 %
406-410-539-90480	YARD/SOLID WASTE TIPPING FEES	95,000.00	67,051.00	27,949.00	71%	56,710.00	56.31 %
406-410-539-90490	BANK CHARGES	1,000.00	16.00	984.00	2%	-	0.00 %
406-410-539-90491	Other Operating Expense	-	-	-	0%	620.00	73.59 %
406-410-539-91000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	67%	-	0.00 %
406-410-539-91443	COMMERCIAL REFUSE	496,683.00	311,791.00	184,892.00	63%	348,632.00	59.42 %
406-410-539-90000	TRANSFER TO LANDFILL	-	-	-	0%	7,910.00	66.66 %
406-410-539-90990	TRANSFER PROFITS TO GF	209,670.00	139,780.00	69,890.00	67%	59,780.00	2199.41 %
406-410-539-90990	BUSINESS ACTIVITY SHARED EXP	65,104.00	43,403.00	21,701.00	67%	38,459.00	0.00 %
406-410-539-91000	TOTAL REFUSE FUND	1,498,683.00	980,625.00	518,058.00	65%	938,516.00	65.00-%
	LANDFILL OPERATIONS						
407-422-536-10120	REGULAR SALARIES & WAGES	56,000.00	26,333.00	29,667.00	47%	34,916.00	52.70 %
407-422-536-10140	OVERTIME	1,000.00	611.00	389.00	61%	622.00	55.10 %
407-422-536-10210	FICA TAXES	4,361.00	1,943.00	2,418.00	45%	2,530.00	56.38 %
407-422-536-10220	RETIREMENT CONTRIBUTIONS	6,840.00	3,024.00	3,816.00	44%	3,830.00	50.46 %
407-422-536-10230	LIFE & HEALTH INSURANCE	9,234.00	4,755.00	4,479.00	51%	5,543.00	35.95 %
407-422-536-30341	CONTRACTUAL SERVICES	6,000.00	-	6,000.00	0%	1,800.00	25.71 %
407-422-536-30346	MONITORING FEES	42,235.00	16,491.00	25,744.00	39%	47,464.00	173.18 %
407-422-536-30430	UTILITIES	900.00	671.00	229.00	75%	483.00	47.50 %
407-422-536-30463	REPAIR & MAINT-EQUIPMENT & TOO	557.00	-	557.00	0%	-	0.00 %
407-422-536-30463	REPAIR & MAINT-BUILDINGS & GR	2,750.00	1,206.00	1,544.00	44%	2,043.00	83.38 %
407-422-536-30490	BANK CHARGES	1,000.00	-	1,000.00	0%	-	0.00 %

CITY OF QUINCY, IL
OPERATING EXPENSES FOR THE EIGHT (8) MONTHS ENDED MAY 31, 2023 - BUDGET TO ACTUAL

GL ACCT #	ACCOUNT DESCRIPTION	FY 2023 OPERATING BUDGET	FY 2023 8 MONTHS YTD OPERATING ACTUAL	FY 2023 OPERATING BUDGET BALANCE	FY 2023 8 MONTHS YTD OPERATING 66.67%	FY 2022 8 MONTHS YTD OPERATING ACTUAL	YTD% 2022
407-422-536-30491	OTHER OPERATING EXPENSE	1,300.00	311.00	989.00	24%	1,622.00	96.15 %
407-422-536-30493	TRAINING	700.00	511.00	189.00	73%	-	0.00 %
407-422-536-31000	OTHER OPERATING EXP - IT SUPPO	9,500.00	6,333.00	3,167.00	57%	-	0.00 %
407-422-536-90990	TRANSFER PROFIT	-	-	-	0%	668.00	12.45 %
407-422-536-91000	BUSINESS ACTIVITY SHARED EXP	6,221.00	4,147.00	2,074.00	67%	3,675.00	66.66 %
	TOTAL LANDFILL FUND	148,598.00	66,336.00	82,262.00	45%	105,196.00	64.00-%
	TELECOMMUNICATIONS						
508-539-539-30341	CONTRACTUAL SERVICES	3,107.00	148.00	2,959.00	5%	44,351.00	48.52 %
508-539-539-30343	PROFESSIONAL SERVICES	148,500.00	49,443.00	99,057.00	33%	7.00	0.70 %
508-539-539-30360	ADMINISTRATIVE SERVICES	4,264.00	-	4,264.00	0%	-	0.00 %
508-539-539-30403	GAS & DIESEL	1,650.00	1,308.00	342.00	79%	361.00	70.69 %
508-539-539-30410	TELEPHONE	14,000.00	8,356.00	5,644.00	60%	9,690.00	69.21 %
508-539-539-30430	UTILITIES	7,000.00	3,988.00	3,012.00	57%	3,787.00	43.23 %
508-539-539-30490	BANK CHARGES	900.00	-	900.00	0%	-	0.00 %
508-539-539-30491	OTHER OPERATING EXPENSES	5,950.00	3,794.00	2,156.00	64%	2,645.00	26.03 %
508-539-539-30494	Software License	236.00	235.00	1.00	100%	-	0.00 %
508-539-539-60644	EQUIPMENT	7,988.00	-	7,988.00	0%	10,824.00	62.17 %
	TOTAL TELECOMMUNICATIONS	193,595.00	67,272.00	126,323.00	35%	71,665.00	49.00-%
	TOTAL ENTERPRISE FUND	26,481,418.00	15,331,898.00	11,152,193.00	58%	16,484,166.00	64.00-%
	TOTAL ALL FUNDS	39,145,468.00	23,135,396.98	16,012,744.02	59%	24,016,607.00	60.00-%

CITY OF QUINCY, FL
DEBT SERVICE COVERAGE REPORT FOR THE EIGHT MONTHS ENDED MAY 31, 2023

	EIGHT MONTHS YTD ACTUAL
REVENUES	
Governmental	\$7,815,423
Enterprise	15,659,988
Total Revenues	<u>\$23,475,411</u>
 EXPENDITURES	
Personnel	\$6,048,394
Contractual Services	1,619,745
Professional Services	195,206
Purchased Electric	4,892,592
Purchased Gas	574,761
Reserves/ Parks & Facilities	7,100
Travel, Gas, Oil & Grease, Tires, Auto Parts & Repair	299,104
Telephone	125,412
Utilities	343,687
Community Services	15,760
Commercial & Residential Refuse	694,579
Insurance - Property Liability	872,291
Repair & Maintenance	107,006
Yard Tipping Cost	67,051
Other Operating Expenses	188,117
Training & Software	64,704
Office Supplies & Operations	25,937
Operating Materials & Supplies	90,796
Uniforms	117,311
Athletic Supplies & Equipment	46,195
Dues, Publications, Subscriptions & Memberships	34,341
Economic Environment & Development	330,534
Other Operating Expenses - IT Support	127,986
CRA Operations & Projects	199,402
Aid to Private Organizations	62,800
Transfers	3,685,661
Business Activity - Enterprise	506,798
 Total Expenditures	 <u>21,343,270</u>
 MODIFIED OPERATING INCOME	 <u>\$2,132,141</u>
 DEBT SERVICE	 <u>\$1,344,500</u>
 DEBT SERVICE RATIO	 <u>1.59</u>

CITY OF QUINCY, FL
GRANT REPORT FOR THE EIGHT MONTHS ENDED MAY 31, 2023

BUDGET TO ACTUAL REVENUES	ACCOUNT #	ACCOUNT DESCRIPTION	JUSTED_BUDGET	MONTHS_YTD	YTD 2022(NDER)	ADJUSTED	YTD_%
CITY OF QUINCY GRANT REPORT							
CLEAN WATER SOLAR ARRAY GRANT							
	402-381-39000	CLEAN WATER SOLAR ARRAY REVS	\$620,000		\$620,165	-\$165	133%
		CLEAN WATER SRL GRANT	\$620,000		\$620,165	-\$165	133%
		TOTAL CLEAN WTR SLR ARRAY REVS					
	402-531-535-80830	CLEAN WATER SOLAR ARRAY EXP	\$620,000		\$620,165	-\$165	100%
		CLEAN WATER SOLAR ARRAY GRANT	\$620,000		\$620,165	-\$165	-100%
		TOTAL CLEAN WTR SLR ARRAY EXP					
		WALMART GRANT (POLICE)					
	001-366-00521	WALMART GRANT (POLICE) REVS	\$7,250		\$7,250	\$0	100%
		WALMART GRANT - POLICE	\$7,250		\$7,250	\$0	100%
		TOTAL WALMART GRT (POLICE) REV					
	001-220-521-80835	WALMART GRANT (POLICE) EXP	\$7,250		\$6,979	\$271	96%
		WALMART GRANT - JOB 106	\$7,250		\$6,979	\$271	-96%
		TOTAL WALMART GRT (POLICE) EXP					
		SCOP S STEWART PHASE I GRANT					
	001-334-49000	SCOP S STEWART PHS I GRANT REV	\$418,978		\$428,334	-\$9,356	102%
		State Grant - Transportation	\$418,978		\$428,334	-\$9,356	151%
		TOTAL SCOP S STEWART PHS I REV					
	001-430-541-80831	SCOP S STEWART PHS I GRANT EXP	\$418,978		\$428,334	-\$9,356	102%
		SCOP S STEWART ST PHASE I - JO	\$418,978		\$428,334	-\$9,356	-102%
		TOTAL SCOP S STEWART PHS I EXP					
		DEM HAZARD MITIGATION GRANT					
	402-331-32000	DEM HAZARD MITIGATION GRT REV	\$35,979		\$0	\$35,979	0%
		DEM HAZARD MITIGATION GRANT	\$35,979		\$0	\$35,979	0%
		DEM HAZARD MITIGATION GRANT	\$35,979		\$0	\$35,979	0%
		TOTAL DEM HAZ MITIGATION REV					
	402-531-535-80832	DEM HAZARD MITIGATION GRT EXP	\$35,979		\$0	\$35,979	0%
		DEM HAZARD MITIGATION GRANT -	\$35,979		\$0	\$35,979	0%
		DEM HAZARD MITIGATION GRANT -	\$35,979		\$0	\$35,979	0%
		TOTAL DEM HAZ MITIGATION EXP					
		AMERICAN RESCUE PLAN ACT GRANT					
	001-366-10015	AMERICAN RESCUE PLAN GRANT	\$692,782		\$154,074	\$538,708	22%
		AMERICAN RESCUE PLAN ACT GRANT	\$64,500		\$5,170	\$59,330	0%
		TOTAL AMER. RESCUE PLAN REVS	\$757,282		\$154,374	\$598,038	20%
		AMERICAN RESCUE PLAN ACT GRANT					

**CITY OF QUINCY, FL
GRANT REPORT FOR THE EIGHT MONTHS ENDED MAY 31, 2023**

001-430-541-80833	AMERICAN RESCUE PLAN ACT GRANT	\$692,782	\$154,074	\$538,708	22%
403-520-531-80833	AMERICAN RESCUE PLAN ACT GRANT	\$64,500	\$5,170	\$59,330	8%
	TOTAL AMER. RESCUE PLAN EXPS	\$757,282	\$159,244	\$598,038	-21%
	SOAR GRANT				
	SOAR GRANT REVS				
001-366-10018	SOAR - STUDENTS WITH OPP TO AC	\$24,313	\$30,079	-\$5,766	124%
	TOTAL SOAR GRANT REVS	\$24,313	\$30,079	-\$5,766	124%
	SOAR GRANT EXP				
001-001-519-80834	SOAR GRANT - JOB 126	\$24,313	\$30,079	-\$5,766	124%
	TOTAL SOAR GRANT EXP	\$24,313	\$30,079	-\$5,766	-124%
	HOMETOWN REVITALIZATION GRANT				
	HOMETOWN REVITAL. GRANT REV				
002-334-90000	GRANT PROCEEDS	\$2,949,428	\$0	\$2,949,428	0%
	TOTAL HOMETOWN REVITAL. REVS	\$2,949,428	\$0	\$2,949,428	0%
	HOMETOWN REVITAL. GRANT EXP				
002-250-552-80836	HOMETOWN REVITALIZATION GRANT	\$2,949,428	\$0	\$2,949,428	0%
	TOTAL HOMETOWN REVITAL. EXP	\$2,949,428	\$0	\$2,949,428	0%
	FIREHOUSE SUB PUB. SAFETY GRANT				
	FIREHOUSE SUB PUB. SAFETY REVS				
001-366-10019	FIREHOUSE SUBS PUBLIC SAFETY G	\$37,575	\$37,575	\$0	100%
	TOTAL FIREHOUSE SUBS REVS	\$37,575	\$37,575	\$0	100%
	FIREHOUSE SUB PUB SAFETY EXP				
001-230-522-80837	FIREHOUSE SUBS PUBLIC SAFETY G	\$37,575	\$37,575	\$0	100%
	TOTAL FIREHOUSE SUBS GRANT EXP	\$37,575	\$37,575	\$0	-100%

CITY OF QUINCY, FL
GRANT REPORT FOR THE EIGHT MONTHS ENDED MAY 31, 2023

FIBER OPTIC			
FIBER OPTIC REVS			
402-331-01019	Hurricane Michael FEMA Fiber O	\$39,000	\$19,323
403-331-01019	HURRICANE MICHAEL FEMA FIBER O	\$183,000	\$77,862
404-331-01019	Hurricane Michael FEMA Fiber O	\$39,000	\$16,593
405-331-01019	Hurricane Michael FEMA Fiber O	\$39,000	\$16,593
	TOTAL FIBER OPTIC REVS	\$300,000	\$130,371
FIBER OPTIC EXP			
402-540-535-80838	INFRASTRUCTURE FIBER OPTIC REB	\$39,000	\$19,323
403-591-531-80838	INFRASTRUCTURE FIBER OPTIC REB	\$183,000	\$77,862
404-539-533-80838	INFRASTRUCTURE FIBER OPTIC REB	\$39,000	\$16,593
405-561-532-80838	INFRASTRUCTURE FIBER OPTIC REB	\$39,000	\$16,593
	TOTAL FIBER OPTIC EXP	\$300,000	\$130,371
	TOTAL REVENUES	\$5,186,784	\$1,413,018
	TOTAL EXPENSES	\$5,186,784	\$1,412,747
	NET GRANT INCOME	\$0	\$271
			-\$271

City of Quincy, Florida
Billing Statistics for the Month of May, 2023
Cycle 1

	FY 2023	FY 2022	Variance
Month of May	5/7/2023	5/7/2022	Variance
No. of Bills	2,253	2,269	(16)
No. Bills Estimated	75	81	(6)
Consumption	7,898,313	7,655,581	242,732
Fuel Adjustment Rate	0.009600	0.032000	(0.022)
Fuel Adjustment	\$73,509	\$232,982	(\$159,473)
Services Billed	\$1,012,720	\$1,053,908	(\$41,188)

Comments: The month of May 2023 resulted in a decrease of 16 accounts, increased consumption of 242,732 and decreased revenue of \$41,188, when compared to May 2022.

Prepared by Donna Reeves, Utility Billing Specialist

City of Quincy, Florida
Billing Statistics for the Month of May, 2023
Cycle 2

	FY 2023	FY 2022	
Month of May	5/22/2023	5/22/2022	Variance
No. of Bills	2,505	2,505	0
No. Bills Estimated	39	65	(26)
Consumption	2,522,731	2,677,241	(154,510)
Fuel Adjustment Rate	0.009300	0.024000	(0.015)
Fuel Adjustment	22,067	55,130	\$ (33,062.47)
Services Billed	\$585,524	\$649,756	(\$64,233)

Comments: The month of May 2023 resulted in no increase are decrease of accounts, decrease consumption of 154,510 and decreased revenue of \$64,233, when compared to May 2022.

Prepared by Donna Reeves, Utility Billing Specialist

CITY OF QUINCY, FL
BILLING STATISTICS FOR THE MONTH OF MAY, 2023

	Description		#Services Billed	Total Consumption	Amount Billed	Fuel Adjustment	Taxes
CI	COMMERCIAL INSIDE	IN DIST:	604	3,632,349	\$304,488.98	\$34,683.47	\$20,240.81
		OUT DIST:	32	243,135	\$19,449.89	\$2,324.47	\$1,479.75
		TOTAL:	636	3,875,484	\$323,938.86	\$37,007.94	\$21,720.56
CIL	COMM INSIDE LARGE	IN DIST:	2	171,440	\$12,387.47	\$1,645.82	\$1,566.38
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	2	171,440	\$12,387.47	\$1,645.82	\$1,566.38
CO	COMMERCIAL OUTSIDE	IN DIST:	41	355,551	\$28,797.06	\$3,375.11	\$2,958.06
		OUT DIST:	88	1,874,269	\$140,344.20	\$17,946.18	\$5,220.04
		TOTAL:	129	2,229,820	\$169,141.26	\$21,321.29	\$8,178.10
COL	COMM OUTSIDE LARGE	IN DIST:	0	0	\$0.00	\$0.00	\$0.00
		OUT DIST:	2	96,016	\$7,229.63	\$921.76	\$472.03
		TOTAL:	2	96,016	\$7,229.63	\$921.76	\$472.03
Variance	TOTAL COMMERCIAL	IN DIST:	647	4,159,340	\$345,673.51	\$39,704.40	\$24,785.25
		OUT DIST:	122	2,213,420	\$187,023.71	\$21,192.41	\$7,171.82
		TOTAL:	769	6,372,760	\$512,697.22	\$60,896.81	\$31,937.07
GI	GOVERNMENT INSIDE	IN DIST:	10	61,963	\$5,940.53	\$594.86	\$359.15
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	10	61,963	\$5,940.53	\$594.86	\$359.15
GIL	GOV INSIDE LARGE	IN DIST:	9	360,600	\$56,054.07	\$3,461.76	\$2,374.52
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	9	360,600	\$56,054.07	\$3,461.76	\$2,374.52
GO	GOVERNMENT OUTSIDE	IN DIST:	1	126	\$28.36	\$1.17	\$0.74
		OUT DIST:	2	91,560	\$8,565.72	\$876.53	\$236.07
		TOTAL:	3	91,686	\$8,594.08	\$877.70	\$236.81
Variance	TOTAL GOVERNMENTAL	IN DIST:	20	422,689	\$62,022.86	\$4,057.79	\$2,734.41
		OUT DIST:	2	91,560	\$8,565.72	\$876.53	\$236.07
		TOTAL:	22	514,249	\$70,588.68	\$4,934.32	\$2,970.48
QI	QUINCY INSIDE	IN DIST:	81	150,688	\$16,191.67	\$1,444.95	\$440.93
		OUT DIST:	2	0	\$33.24	\$0.00	\$0.84
		TOTAL:	83	150,688	\$16,224.91	\$1,444.95	\$441.77
QO	QUINCY OUTSIDE	IN DIST:	3	1,948	\$252.17	\$18.13	\$6.75
		OUT DIST:	2	41,646	\$3,938.47	\$399.80	\$108.46
		TOTAL:	5	43,594	\$4,190.64	\$417.93	\$115.21
Variance	TOTAL QUINCY	IN DIST:	84	152,636	\$16,443.84	\$1,463.08	\$447.68
		OUT DIST:	4	41,646	\$3,971.71	\$399.80	\$109.30
		TOTAL:	88	194,282	\$20,415.55	\$1,862.88	\$556.98
RI	RESIDENTIAL INSIDE	IN DIST:	2,964	2,291,447	\$228,944.04	\$21,565.18	\$6,341.27
		OUT DIST:	55	41,506	\$4,187.56	\$388.73	\$125.72
		TOTAL:	3,019	2,332,953	\$233,131.60	\$21,953.91	\$6,466.99
RO	RESIDENTIAL OUTSIDE	IN DIST:	197	176,167	\$17,456.23	\$1,639.14	\$470.20
		OUT DIST:	840	661,792	\$66,030.20	\$6,139.88	\$1,801.49
		TOTAL:	1,037	837,959	\$83,486.43	\$7,779.02	\$2,271.69
Variance	TOTAL RESIDENTIAL	IN DIST:	3,161	2,467,614	\$246,400.27	\$23,204.32	\$6,811.47
		OUT DIST:	895	703,298	\$70,217.76	\$6,528.61	\$1,927.21
		TOTAL:	4,056	3,170,912	\$316,618.03	\$29,732.93	\$8,738.68
ST	STREET LIGHTS	IN DIST:	5	48,747	\$2,898.51	\$467.97	\$84.16
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	5	48,747	\$2,898.51	\$467.97	\$84.16
Variance	STREET LIGHTS	IN DIST:	5	48,747	\$2,898.51	\$467.97	\$84.16
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	5	48,747	\$2,898.51	\$467.97	\$84.16
TOTAL VARIANCE		IN DIST:	3,917	7,251,026	\$673,439.09	\$68,897.56	\$34,842.97
		OUT DIST:	1,023	3,049,924	\$249,778.90	\$28,997.35	\$9,444.40
		TOTAL:	4,940	10,300,950	\$923,217.99	\$97,894.91	\$44,287.37

**CITY OF QUINCY, FL
BILLING STATISTICS FOR THE MONTH OF MAY, 2023
PRIOR MONTH VARIANCE**

	Description		#Services Billed	Total Consumption	Amount Billed	Fuel Adjustment	Taxes
Apr-23	TOTAL COMMERCIAL	IN DIST:	661	3,743,694	\$ 311,332.66	\$ 38,329.96	\$ 22,857.02
		OUT DIST:	120	2,182,909	\$ 163,855.78	\$ 22,376.46	\$ 7,211.34
		TOTAL:	781	5,926,603	\$ 475,188.44	\$ 60,706.42	\$ 30,068.36
May-23	TOTAL COMMERCIAL	IN DIST:	647	4,159,340	\$345,673.51	\$39,704.40	\$24,765.25
		OUT DIST:	122	2,213,420	\$167,023.71	\$21,192.41	\$7,171.82
		TOTAL:	769	6,372,760	\$512,697.22	\$60,896.81	\$31,937.07
Variance	TOTAL COMMERCIAL	IN DIST:	(14)	415,646	\$ 34,340.85	\$ 1,374.44	\$ 1,908.23
		OUT DIST:	2	30,511	\$ 3,167.93	\$ (1,184.05)	\$ (39.52)
		TOTAL:	(12)	446,157	\$ 37,508.78	\$ 190.39	\$ 1,868.71
Apr-23	TOTAL GOVERNMENTAL	IN DIST:	24	369,865	\$ 29,092.50	\$ 2,649.45	\$ 1,825.37
		OUT DIST:	2	97,400	\$ 9,109.95	\$ 996.78	\$ 252.67
		TOTAL:	26	467,065	\$ 38,202.45	\$ 3,646.23	\$ 2,078.04
May-23	TOTAL GOVERNMENTAL	IN DIST:	20	422,689	\$62,022.96	\$4,057.79	\$2,734.41
		OUT DIST:	2	91,560	\$8,565.72	\$876.53	\$236.07
		TOTAL:	22	514,249	\$70,588.68	\$4,934.32	\$2,970.48
Variance	TOTAL GOVERNMENTAL	IN DIST:	(4)	53,024	\$ 32,930.46	\$ 1,408.34	\$ 909.04
		OUT DIST:	0	(5,840)	\$ (544.23)	\$ (120.25)	\$ (16.60)
		TOTAL:	(4)	47,184	\$ 32,386.23	\$ 1,288.09	\$ 892.44
Apr-23	TOTAL QUINCY	IN DIST:	71	142,439	\$ 15,336.37	\$ 1,465.61	\$ 420.05
		OUT DIST:	4	1,496	\$ 230.81	\$ 15.41	\$ 6.17
		TOTAL:	75	143,935	\$ 15,567.18	\$ 1,481.02	\$ 426.22
May-23	TOTAL QUINCY	IN DIST:	84	152,636	\$16,443.84	\$1,463.08	\$447.68
		OUT DIST:	4	41,646	\$3,971.71	\$399.80	\$109.30
		TOTAL:	88	194,282	\$20,415.55	\$1,862.88	\$556.98
Variance	TOTAL QUINCY	IN DIST:	13	10,197	\$ 1,107.47	\$ (2.53)	\$ 27.63
		OUT DIST:	0	40,150	\$ 3,740.90	\$ 384.39	\$ 103.13
		TOTAL:	13	50,347	\$ 4,848.37	\$ 381.86	\$ 130.76
Apr-23	TOTAL RESIDENTIAL	IN DIST:	3,137	2,429,317	\$ 242,449.12	\$ 23,988.23	\$ 6,720.13
		OUT DIST:	871	713,401	\$ 71,127.46	\$ 6,841.10	\$ 1,958.91
		TOTAL:	4,008	3,142,718	\$ 313,576.58	\$ 30,829.33	\$ 8,679.04
May-23	TOTAL RESIDENTIAL	IN DIST:	3,161	2,467,614	\$246,400.27	\$23,204.32	\$6,811.47
		OUT DIST:	895	703,298	\$70,217.76	\$6,528.61	\$1,927.21
		TOTAL:	4,056	3,170,912	\$316,618.03	\$29,732.93	\$8,738.68
Variance	TOTAL RESIDENTIAL	IN DIST:	24	38,297	\$ 3,951.15	\$ (783.91)	\$ 91.34
		OUT DIST:	24	(10,103)	\$ (909.70)	\$ (312.49)	\$ (31.70)
		TOTAL:	48	28,194	\$ 3,041.45	\$ (1,096.40)	\$ 59.64
Apr-23	TOTAL STREET LIGHTS	IN DIST:	3	48,720	\$ 2,897.00	\$ 501.81	\$ 84.98
		OUT DIST:	0	0	\$ -	\$ -	\$ -
		TOTAL:	3	48,720	\$ 2,897.00	\$ 501.81	\$ 84.98
May-23	STREET LIGHTS	IN DIST:	5	48,747	\$2,898.51	\$467.97	\$84.16
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	5	48,747	\$2,898.51	\$467.97	\$84.16
Variance	STREET LIGHTS	IN DIST:	2	27	\$ 1.51	\$ (33.84)	\$ (0.82)
		OUT DIST:	0	0	\$ -	\$ -	\$ -
		TOTAL:	2	27	\$ 1.51	\$ (33.84)	\$ (0.82)
TOTAL VARIANCE		IN DIST:	21	517,191	\$ 72,331.44	\$ 1,962.50	\$ 2,935.42
		OUT DIST:	26	54,718	\$ 5,454.90	\$ (1,232.40)	\$ 15.31
		TOTAL:	47	571,909	\$ 77,786.34	\$ 730.10	\$ 2,950.73

CITY OF QUINCY, FL
BILLING STATISTICS FOR THE MONTH OF MAY, 2023
PRIOR YEAR VARIANCE

	Description		#Services Billed	Total Consumption	Amount Billed	Fuel Adjustment	Taxes
May-22	TOTAL COMMERCIAL	IN DIST:	655	4,283,037	\$310,358.95	\$128,029.63	\$43,880.13
		OUT DIST:	122	581,519	\$45,351.07	\$16,815.45	\$4,517.79
		TOTAL:	777	4,864,556	\$355,710.02	\$144,845.08	\$48,397.92
May-23	TOTAL COMMERCIAL	IN DIST:	647	4,159,340	\$345,673.51	\$39,704.40	\$24,765.25
		OUT DIST:	122	2,213,420	\$167,023.71	\$21,192.41	\$7,171.82
		TOTAL:	769	6,372,760	\$512,697.22	\$60,896.81	\$31,937.07
Variance	TOTAL COMMERCIAL	IN DIST:	(8)	(123,697)	\$35,314.56	(\$88,325.23)	(\$19,114.88)
		OUT DIST:	0	1,631,901	\$121,672.64	\$4,376.96	\$2,654.03
		TOTAL:	(8)	1,508,204	\$156,987.20	(\$83,948.27)	(\$16,460.85)
May-22	TOTAL GOVERNMENTAL	IN DIST:	24	332,885	\$25,084.91	\$10,827.14	\$1,602.90
		OUT DIST:	2	87,680	\$7,529.18	\$2,742.72	\$256.80
		TOTAL:	26	420,565	\$32,614.09	\$13,569.86	\$1,859.70
May-23	TOTAL GOVERNMENTAL	IN DIST:	20	422,689	\$62,022.96	\$4,057.79	\$2,734.41
		OUT DIST:	2	91,560	\$8,565.72	\$876.53	\$236.07
		TOTAL:	22	514,249	\$70,588.68	\$4,934.32	\$2,970.48
Variance	TOTAL GOVERNMENTAL	IN DIST:	(4)	89,804	\$36,938.05	(\$6,769.35)	\$1,131.51
		OUT DIST:	0	3,880	\$1,036.54	(\$1,866.19)	(\$20.73)
		TOTAL:	(4)	93,684	\$37,974.59	(\$8,635.54)	\$1,110.78
May-22	TOTAL QUINCY	IN DIST:	75	116,942	\$12,263.86	\$3,952.36	\$405.43
		OUT DIST:	5	1,352,819	\$93,057.02	\$43,290.21	\$3,408.69
		TOTAL:	80	1,469,761	\$105,320.88	\$47,242.57	\$3,814.12
May-23	TOTAL QUINCY	IN DIST:	84	152,636	\$16,443.84	\$1,463.08	\$447.68
		OUT DIST:	4	41,646	\$3,971.71	\$399.80	\$109.30
		TOTAL:	88	194,282	\$20,415.55	\$1,862.88	\$556.98
Variance	TOTAL QUINCY	IN DIST:	9	35,694	\$4,179.98	(\$2,489.28)	\$42.25
		OUT DIST:	(1)	(1,311,173)	(\$89,085.31)	(\$42,890.41)	(\$3,299.39)
		TOTAL:	8	(1,275,479)	(\$84,905.33)	(\$45,379.69)	(\$3,257.14)
May-22	TOTAL RESIDENTIAL	IN DIST:	3,135	2,374,892	\$219,540.18	\$66,654.87	\$7,216.69
		OUT DIST:	885	701,604	\$64,699.70	\$16,905.95	\$2,038.18
		TOTAL:	4,020	3,076,496	\$284,239.88	\$83,560.82	\$9,254.87
May-23	TOTAL RESIDENTIAL	IN DIST:	3,161	2,467,614	\$246,400.27	\$23,204.32	\$6,811.47
		OUT DIST:	895	703,298	\$70,217.76	\$6,528.61	\$1,927.21
		TOTAL:	4,056	3,170,912	\$316,618.03	\$29,732.93	\$8,738.68
Variance	TOTAL RESIDENTIAL	IN DIST:	26	92,722	\$26,860.09	(\$43,450.55)	(\$405.22)
		OUT DIST:	10	1,694	\$5,518.06	(\$10,377.34)	(\$110.97)
		TOTAL:	36	94,416	\$32,378.15	(\$53,827.89)	(\$516.19)
May-22	STREET LIGHTS	IN DIST:	3	48,736	\$2,551.04	\$1,559.56	\$102.77
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	3	48,736	\$2,551.04	\$1,559.56	\$102.77
May-23	STREET LIGHTS	IN DIST:	5	48,747	\$2,898.51	\$467.97	\$84.16
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	5	48,747	\$2,898.51	\$467.97	\$84.16
Variance	STREET LIGHTS	IN DIST:	2	11	\$347.47	(\$1,091.59)	(\$18.61)
		OUT DIST:	0	0	\$0.00	\$0.00	\$0.00
		TOTAL:	2	11	\$347.47	(\$1,091.59)	(\$18.61)
TOTAL VARIANCE		IN DIST:	25	94,534	\$103,640.15	(\$142,126.00)	(\$18,364.95)
		OUT DIST:	9	326,302	\$39,141.93	(\$50,756.98)	(\$777.06)
		TOTAL:	34	420,836	\$142,782.08	(\$192,882.98)	(\$19,142.01)

City of Quincy, Florida
Electric Revenue Prior Year Variance
For the Eight Months Ended May 2023

Account Number	Description	FY2023 May	FY2022 May	Variance
403-343-11000	RESIDENTIAL SALES	\$3,121,136	\$3,661,462	(\$540,326)
403-343-12000	COMMERCIAL SALES	\$3,930,839	\$4,852,868	(\$922,029)
403-343-13000	INDUSTRIAL SALES	\$1,068,219	\$1,131,711	(\$63,491)
403-343-14000	STREET LIGHTING SALES	\$29,565	\$48,160	(\$18,595)
403-343-15000	INTERDEPARTMENTAL SALES	\$134,233	\$242,740	(\$108,508)
403-343-16000	CONNECTIONS	\$120,719	\$45,753	\$74,966
403-343-16500	Hurricane Michael Surcharge	\$382,607	\$612,559	(\$229,952)
403-343-17000	FORFEITED DISCOUNTS - PENALT	\$122,216	\$155,044	(\$32,828)
403-343-18000	SALE OF MATERIAL	\$0	\$10,077	(\$10,077)
403-343-18500	SPECIAL PROJECT - MATERIAL SA	\$84	\$28,420	(\$28,336)
403-343-19000	CUT ON/OFF FEES	\$4,264	\$7,414	(\$3,151)
403-343-24000	TRANSFORMER RENT	\$4,934	\$5,639	(\$705)
403-343-27000	MISCELLANEOUS CHARGES	(\$6,649)	\$4,023	(\$10,671)
403-343-29000	POLE RENT-CABLEVISION	\$19,832	\$0	\$19,832
403-343-90000	MISCELLANEOUS REVENUES	\$2,175	\$14,149	(\$11,974)
403-361-10000	INTEREST REVENUE	\$2,641	\$485	\$2,156
403-369-90000	MISCELLANEOUS REVENUES	\$12,917	\$5,310	\$7,607
	** GRAND TOTAL **	\$8,949,731	\$10,825,814	(\$1,876,083)
Percentage		83%	100%	-17%
Revenue w/o FEMA (non-recurring revenue)		\$8,949,731	\$10,825,814	(\$1,876,083)

City of Quincy, Florida
 Electric Revenue Analysis - Actual vs Budget
 For the Eight Months Ended May 31, 2023

Account Number	Description	Adjusted Budget	Approved Budget YTD	YTD Amount	Variance
403-343-11000	RESIDENTIAL SALES	\$6,023,865	\$4,015,910	\$3,121,136	(\$894,774)
403-343-12000	COMMERCIAL SALES	\$8,076,860	\$5,384,573	\$3,930,839	(\$1,453,734)
403-343-13000	INDUSTRIAL SALES	\$1,880,237	\$1,253,491	\$1,068,219	(\$185,272)
403-343-14000	STREET LIGHTING SALES	\$71,067	\$47,378	\$29,565	(\$17,814)
403-343-15000	INTERDEPARTMENTAL SALES	\$375,387	\$250,258	\$134,233	(\$116,025)
403-343-16000	CONNECTIONS	\$63,021	\$42,014	\$120,719	\$78,705
403-343-16500	Hurricane Michael Surcharge	\$392,299	\$261,533	\$382,607	\$121,074
403-343-17000	FORFEITED DISCOUNTS - PENALTIES	\$245,470	\$163,647	\$122,216	(\$41,431)
403-343-18000	SALE OF MATERIAL	\$13,705	\$9,137	\$0	(\$9,137)
403-343-18500	SPECIAL PROJECT - MATERIAL SALES	\$38,651	\$25,767	\$84	(\$25,683)
403-343-19000	CUT ON/OFF FEES	\$11,178	\$7,452	\$4,264	(\$3,188)
403-343-24000	TRANSFORMER RENT	\$8,628	\$5,752	\$4,934	(\$818)
403-343-27000	MISCELLANEOUS CHARGES	\$7,053	\$4,702	(\$6,649)	(\$11,351)
403-343-29000	POLE RENT-CABLEVISION	\$0	\$0	\$19,832	\$19,832
403-343-90000	MISCELLANEOUS REVENUES	\$21,129	\$14,086	\$2,175	(\$11,911)
403-361-10000	INTEREST REVENUE	\$1,398	\$932	\$2,641	\$1,709
403-369-90000	MISCELLANEOUS REVENUES	\$7,222	\$4,815	\$12,917	\$8,102
	** GRAND TOTAL **	\$17,237,170	\$11,491,447	\$8,949,731	\$8,287,729
Percentage			100%	78%	-22%

New Accounts Created as of May 1 - May 31, 2023

Account Number	Cycle	Billing Name	Location Code	Service Address	Account Start Date	Srv User Type
27013	1	DLPA PATEL	27	368 E Jefferson St	2023-05-24	CI
32016	1	VUGHELU PRUGNESH SINH	32	19 McArthur St	2023-05-04	RI
105037	1	ALESHA HEARN	105	210 N Chalk St	2023-05-05	RI
143014	1	JONES CONSTRUCTION &	143	228 Bradley St	2023-05-23	RI
468013	1	LILLIE TURNER	468	107 E Clark St	2023-05-01	RI
468013	2	LILLIE TURNER	4680	11 Strong Rd	2023-05-19	RO
898015	1	CONSTANCE BREWSTER	898	328 N 9th St	2023-05-30	RI
903013	1	KATHY ALLEN	903	312 N 9th St	2023-05-22	RI
1118027	1	ANTHONY SCOTT	1118	803 W Magnolia Dr	2023-05-02	RI
1355025	1	NORTH FLORIDA HOME R	1355	912 W Franklin St Ap	2023-05-23	RI
2034030	1	TERRILL COLLIER	2034	515 Williams St	2023-05-26	RI
2169014	1	VIRIRIANA SANDOVAL	2169	447 S Shelfer St	2023-05-09	RI
2179013	1	MARILYN WOOD	2179	433 S Cone St	2023-05-22	RI
2194019	1	GERALDINE CURRY	2194	515 Thomas St	2023-05-09	RI
2267043	1	JRAWN KING	2267	1603 Smith St	2023-05-24	RI
2279018	1	JESUS TOBIAS	2279	1521 Elm St	2023-05-01	RI
2540034	1	HELEN WOODARD	2540	122 N Cleveland St A	2023-05-08	RI
2616016	2	JAMES ANDREWS	2616	136 Davis St	2023-05-25	RI
2631029	2	THELMA POWELL	2631	206 Davis St	2023-05-26	RI
2718023	2	LENNY OCHOA	2718	930 Martin Luther Ki	2023-05-05	RI
2798018	2	PHILLIP JOHNS	2798	912 S Cleveland St	2023-05-23	RI
3461039	2	AMILCAR QUINTANILLA	3461	1930 W. Jefferson St	2023-05-09	RI
3558034	2	CARLOS LEMUS	3558	205 Lillian Springs	2023-05-17	RI
3565021	2	ROXANA MORENO	3565	118 N Virginia St	2023-05-04	RI
3993013	2	ARCHIE LEE FRISON JR	3993	310 Camellia Dr	2023-05-08	RI

New Accounts Created as of May 1 - May 31, 2023

Account Number	Cycle	Billing Name	Location Code	Service Address	Account Start Date	Srv User Type
4237012	2	ROCIO LOZANO	4237	217 Holly Cir	2023-05-25	RO
4468019	2	TRAMECIA WOODARD	4468	Gadsden Arms Apt. #	2023-05-19	RI
4510023	2	GADSDEN ARMS APARTME	4510	Gadsden Arms #55	2023-05-18	RI
4514021	2	GADSDEN ARMS APARTME	4514	Gadsden Arms Apt. #4	2023-05-11	RI
4531020	2	GADSDEN ARMS APARTME	4531	427 S Stewart St Apt	2023-05-30	RI
4535020	2	LAPEDRA SMITH	4535	427 S Stewart St Apt	2023-05-25	RI
4536020	2	GADSDEN ARMS APARTME	4536	427 S Stewart St Apt	2023-05-18	RI
4559024	2	ANNA GOMEZ	4559	Gadsden Arms Apt # 9	2023-05-26	RI
4561022	2	GADSDEN ARMS APARTME	4561	Gadsden Arms Apt. #	2023-05-30	CI
4866033	1	TANELLA DAVIS BROWN	4866	1632 Hardin St	2023-05-02	RI
5020015	1	ANDREW TILK	5020	902 W Washington St	2023-05-11	RI
5028006	2	TAHJ JILES	5028	799 S Pat Thomas Pkw	2023-05-03	RI
5031006	1	DOWN TOWN FORMALS LL	5031	21 Pat Thomas Pkwy	2023-05-02	CI
5044031	1	CEDO HOUSING DEVELOP	5044	624 3rd St	2023-05-23	CI
5045030	1	EDASIA SMITH	5045	723 W Washington St	2023-05-02	RI
5456010	2	EMMA SMITH	5456	1902 Hamilton St	2023-05-23	RI
5524004	1	ROGER D RANKIN	5524	N 10-a Adams St	2023-05-18	CI
5896008	1	GERALDINE CURRY	5896	1029 W Clark St	2023-05-09	RI
6030015	1	MAYO WOODWARD	6030	107 E Washington St	2023-05-03	RI
6050006	2	BLANCA MERIJVAR	6050	1922 W Jefferson St	2023-05-16	RI
6197006	1	GERALDINE CURRY	6197	1208 W Washington St	2023-05-10	RI
6313006	2	SHA'NIECE HILL	6313	405 Strong Rd 5a	2023-05-26	RO
6621015	1	ADRIANNA RAMOS	6621	64 N Cleveland St-bl	2023-05-26	RI
6729012	1	SHARDA SCOTT	6729	64 N Cleveland St Ap	2023-05-05	RI
6742016	1	ALANE RUSS	6742	64 N Cleveland St Ap	2023-05-03	RI

New Accounts Created as of May 1 - May 31, 2023

Account Number	Cycle	Billing Name	Location Code	Service Address	Account Start Date	Srv User Type
8205028	1	BRIANNA HINSON	8205	64 N Cleveland St Bl	2023-05-11	RI
8219017	1	RESHERRICKA GRIMES	8219	64 N Cleveland St Ap	2023-05-24	CI
8310006	2	GERALDINE CURRY	8310	2150 Kennedy Ln	2023-05-09	RI
8508003	1	ANDREA HALE	8508	115 S 10th St	2023-05-17	RI
8623002	1	TAMESHIA JACKSON	8623	307 Cooper St	2023-05-02	RI
66270020	1	TONI GIBSON	6627	64 N Cleveland St Ap	2023-05-22	CI
81180010	1	JAMIYA JONES	8118	64 N Cleveland St Ap	2023-05-17	RI
82270011	1	LEA CUNNINGHAM	8227	64 N Cleveland St Bl	2023-05-16	RI

Total New Customers: 58

CI = Commercial

RI & RO = Residential

Prepared by: LaTrenda Gainous Carroll, Customer Services Supervisor

CITY OF QUINCY
Receipts Collected by Customer Services - For May 2023

For Receipts / From: 05.01.2023 To: 05.31.2023 / Totals For Drawer A

UBSC	578	\$	372,149.01	\$	16,390.02	CK	\$	483,772.16
FMSM	42	\$	22,142.25	\$	-	PP	\$	38,472.61
FMSC	4	\$	127,903.51	\$	-			
STSL	1	\$	50.00	\$	-			
Transaction Total			\$ 522,244.77					
Drawer Total			\$ 522,244.77					

For Receipts / From: 05.01.2023 To: 05.31.2023 / Totals For Drawer B

UBSC	1725	\$	373,724.48	\$	1,701.73	CK	\$	301,810.50
FMSM	58	\$	29,764.32	\$	-	PP	\$	107,312.97
STSL	4	\$	105.00	\$	5.00			
FMSC	11	\$	5,529.67	\$	-			
Transaction Total			\$ 409,123.47					
Drawer Total			\$ 409,123.47					

For Receipts / From: 05.01.2023 To: 05.31.2023 / Totals For Drawer C

UBSC	927	\$	240,974.83	\$	237.27	CK	\$	189,660.83
FMSM	85	\$	15,981.30	\$	-	LB	\$	394.69
STSL	6	\$	156.25	\$	6.25	PP	\$	67,717.00
FMSC	3	\$	660.14	\$	-			
Transaction Total			\$ 257,772.52					
Drawer Total			\$ 257,772.52					

For Receipts / From: 05.01.2023 To: 05.31.2023 / Totals For Drawer D

UBSC	114	\$	40,293.37	\$	196.96	CK	\$	24,475.94
FMSM	2	\$	100.00	\$	-	LB	\$	430.30
						PP	\$	15,487.13
Transaction Total			\$ 40,393.37					
Drawer Total			\$ 40,393.37					

For Receipts / From: 05.01.2023 To: 05.31.2023 / Totals For Drawer F

FMSM	20	\$	491,079.39	\$	-	EF	\$	491,079.39
Transaction Total			\$ 491,079.39					
Drawer Total			\$ 491,079.39					

For Receipts / From: 05.01.2023 To: 05.31.2023 / Grand Totals for All Drawers

UBSC	3344	\$	1,027,141.69	\$	18,525.98	\$	999,719.43
FMSM	207	\$	559,067.26	\$	-	\$	228,989.71
FMSC	18	\$	134,093.32	\$	-	\$	824.99
STSL	11	\$	311.25	\$	11.25	\$	491,079.39
Totals	3,580	\$	1,720,613.52	\$	18,537.23	\$	1,720,613.52

LEGEND EXPLANATION

UBSC: Utility Billing	MO: Money Order
STSL: Sales Tax	CA: Cash
FMSM: Fund Management	PP: Point n Pay
FMSC: Fund Management	EF: Electronic Funds

Prepared by: LaTrenda Gainous Carroll, Customer Services Supervisor

City of Quincy, Florida
Arrears Report

For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 1						
2471034	\$ 318.61	\$ 292.26	\$ 5,476.99	\$ 6,087.86	TRANSFR, PP	707 2nd St
497011	\$ 1,186.62	\$ 2,096.20	\$ 2,037.61	\$ 5,320.43	UR	208 S Love St
1946025	\$ 248.59	\$ 219.41	\$ 4,089.30	\$ 4,557.30	PP	911 7th St
4959007	\$ 213.92	\$ 219.15	\$ 3,859.75	\$ 4,292.82	UO	1803 -A Mckelvy St
2485016	\$ 85.11	\$ 84.33	\$ 2,768.22	\$ 2,937.66	UO	511 S Key St
2293013	\$ 223.01	\$ 190.45	\$ 2,514.82	\$ 2,928.28	UO	406 Lincoln St
2122022	\$ 370.31	\$ 390.72	\$ 1,915.02	\$ 2,676.05	UO	1737 Inlet St
976015	\$ 576.54	\$ 488.67	\$ 1,585.05	\$ 2,650.26	PP	911 Myrtle Ave
2032011	\$ 79.73	\$ 78.94	\$ 2,486.04	\$ 2,644.71	UO	520 Williams St
6024018	\$ 205.41	\$ 217.44	\$ 2,217.96	\$ 2,640.81	PP	549 -b Williams Stre
4717015	\$ 358.33	\$ 525.63	\$ 1,149.88	\$ 2,033.84	UO	1221 Live Oak St
2437022	\$ 80.71	\$ 195.11	\$ 1,748.57	\$ 2,024.39	UO	814 4th St
2203015	\$ 270.25	\$ 226.44	\$ 1,166.74	\$ 1,663.43	PP	438 Thomas Streeet
408013	\$ 350.15	\$ 390.13	\$ 914.87	\$ 1,655.15	PP	401 N Duval St
1801017	\$ 80.94	\$ 123.75	\$ 1,404.63	\$ 1,609.32	UO	118 S Stewart St
1641018	\$ 99.10	\$ 101.00	\$ 1,308.38	\$ 1,508.48	UO	1812 Florida Ave
382015	\$ 257.25	\$ 301.96	\$ 768.92	\$ 1,328.13	PP	407 E King St
2147018	\$ 206.91	\$ 191.54	\$ 845.03	\$ 1,243.48	PP	1813 Mckelvy St
5131009	\$ 79.73	\$ 78.94	\$ 928.60	\$ 1,087.27	UO	702 W Crawford St
292013	\$ 264.62	\$ 269.33	\$ 535.74	\$ 1,069.69	PP	209 Patton St
1029013	\$ 188.06	\$ 404.49	\$ 300.32	\$ 892.87	PP	1007 E Bellamy Dr
4917013	\$ 19.51	\$ 58.87	\$ 788.12	\$ 866.50	UO	104 E Washington St
2178013	\$ 204.66	\$ 113.59	\$ 547.50	\$ 865.75	PP	432 S Cone St
56670556	\$ 159.62	\$ 124.49	\$ 566.94	\$ 851.05	PP	523 Thomas St
2508013	\$ 80.71	\$ 123.88	\$ 641.33	\$ 845.92	UO	610 5th St
2465020	\$ 271.41	\$ 249.41	\$ 308.24	\$ 829.06	PP	616 3rd St
4501014	\$ 250.88	\$ 213.11	\$ 301.34	\$ 765.33	PP	1315 W Washington St
2090015	\$ 356.99	\$ 213.27	\$ 149.11	\$ 719.37	UO	1645 Hardin St
127014	\$ 120.93	\$ 146.32	\$ 448.59	\$ 715.84	UO	230 Marshall St
2370012	\$ 279.96	\$ 252.14	\$ 137.38	\$ 669.48	PP	941 2nd St
2377033	\$ 439.48	\$ 197.86	\$ -	\$ 637.34	PP	917 1st St
467015	\$ 484.50	\$ 133.94	\$ -	\$ 618.44	GSC	120 S Madison St

City of Quincy, Florida
Arrears Report
For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 1						
4828016	\$ 118.06	\$ 230.65	\$ 266.65	\$ 615.36	PP	1023 4th St
112014	\$ 87.66	\$ 93.80	\$ 427.87	\$ 609.33	UO	240 N Chalk St
244018	\$ 139.64	\$ 183.65	\$ 259.79	\$ 583.08	PP	318 Stanley St
1707024	\$ 221.87	\$ 333.34	\$ -	\$ 555.21	PP	907 W Crawford St
1784011	\$ 229.17	\$ 150.01	\$ 141.86	\$ 521.04	PP	218 S Jackson St
2467011	\$ 104.16	\$ 113.01	\$ 279.28	\$ 496.45	UO	623 3rd St
370019	\$ 175.72	\$ 224.18	\$ -	\$ 399.90	NP	206 N Love St
2097012	\$ 244.73	\$ 152.11	\$ -	\$ 396.84	PP	1632 Smith St
2026013	\$ 81.38	\$ 80.52	\$ 233.50	\$ 395.40	UO	627 Williams St
888016	\$ 285.22	\$ 87.36	\$ -	\$ 372.58	UO	722 Bonita Ave
6697023	\$ 194.05	\$ 159.37	\$ 14.53	\$ 367.95	PP	64 N Cleveland St Ap
481024	\$ 356.51	\$ -	\$ -	\$ 356.51	UO	215 S Duval St
4956004	\$ 106.47	\$ 115.54	\$ 109.46	\$ 331.47	UO	317 Kent St
824020	\$ 325.30	\$ -	\$ -	\$ 325.30	UR	311 W King St
5172022	\$ 142.05	\$ 182.68	\$ -	\$ 324.73	UO	324 S Key St
1010021	\$ 306.85	\$ 1.20	\$ -	\$ 308.05	PP	716 Woodland Ave
2347021	\$ 192.34	\$ 113.53	\$ -	\$ 305.87	PP	602 Cooper St
165016	\$ 104.48	\$ 122.56	\$ 76.94	\$ 303.98	PP	936 E Jefferson St
281019	\$ 302.81	\$ -	\$ -	\$ 302.81	PP	319 Patton St
6383002	\$ 290.63	\$ -	\$ -	\$ 290.63	UO	107 S Love St
1949033	\$ 195.68	\$ 94.18	\$ -	\$ 289.86	UO	341 S 11th St
242029	\$ 261.87	\$ 13.43	\$ -	\$ 275.30	UO	319 Stanley St
8261009	\$ 269.05	\$ -	\$ -	\$ 269.05	UO	517 Main Street Apt-
1122016	\$ 236.02	\$ 28.22	\$ -	\$ 264.24	PP	1111 S Magnolia Dr
582022	\$ 258.02	\$ -	\$ -	\$ 258.02	UO	104 E Washington St
77015	\$ 169.86	\$ 78.94	\$ -	\$ 248.80	LP	226 Carver St
1190012	\$ 248.03	\$ -	\$ -	\$ 248.03	LP	340 N 13th St
316031	\$ 169.90	\$ 74.47	\$ -	\$ 244.37	LP	308 McArthur St
572025	\$ 227.50	\$ -	\$ -	\$ 227.50	LP	101 N Madison St
2454013	\$ 222.85	\$ -	\$ -	\$ 222.85	LP	430 S 9th St
2046032	\$ 91.85	\$ 99.92	\$ 23.70	\$ 215.47	LP	1409 Elm St
1453019	\$ 213.41	\$ -	\$ -	\$ 213.41	LP	215 W Jefferson St

City of Quincy, Florida
Arrears Report

For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 1						
5321015	\$ 203.75	\$ -	\$ -	\$ 203.75	LP	517 Williams St
1971035	\$ 84.91	\$ 84.26	\$ -	\$ 198.64	LP	1114 Brumby St
8338002	\$ 196.26	\$ -	\$ 29.47	\$ 196.26	LP	215 Stanley St
554032	\$ 195.78	\$ -	\$ -	\$ 195.78	LP	101 E Jefferson St
276014	\$ 193.39	\$ 1.60	\$ -	\$ 194.99	LP	527 B W Roberts St
710012	\$ 194.89	\$ -	\$ -	\$ 194.89	LP	47 Dezell Addition
2181011	\$ 193.07	\$ -	\$ -	\$ 193.07	LP	1801 Live Oak St
6477004	\$ 189.48	\$ -	\$ -	\$ 189.48	LP	638 Carnilla Ave
239018	\$ 177.35	\$ -	\$ -	\$ 177.35	LP	222 Stanley St
1032021	\$ 175.78	\$ -	\$ -	\$ 175.78	LP	509 N Bellamy Dr
1207012	\$ 175.13	\$ -	\$ -	\$ 175.13	LP	600 N 14th St
8206024	\$ 84.39	\$ 82.10	\$ 7.14	\$ 173.63	LP	64 N Cleveland St Ap
548013	\$ 162.26	\$ 9.62	\$ -	\$ 171.88	LP	109 S Madison St
6683009	\$ 84.83	\$ 82.61	\$ -	\$ 167.44	LP	64 N Cleveland St Ap
1692019	\$ 166.38	\$ -	\$ -	\$ 166.38	LP	1115 W Jefferson St
1947024	\$ 160.52	\$ -	\$ -	\$ 160.52	LP	918 7th St
186016	\$ 159.70	\$ -	\$ -	\$ 159.70	LP	819 Ivey Dr
2571035	\$ 102.67	\$ 56.36	\$ -	\$ 159.03	LP	Golden Leaf # 18-a
2193029	\$ 157.14	\$ -	\$ -	\$ 157.14	LP	519 Thomas St
1628023	\$ 148.33	\$ 5.56	\$ -	\$ 153.89	LP	411 S Sheller St
2470015	\$ 143.18	\$ -	\$ -	\$ 143.18	LP	715 2nd St
1353041	\$ 139.20	\$ -	\$ -	\$ 139.20	LP	912 W Franklin St Ap
1560020	\$ 137.22	\$ -	\$ -	\$ 137.22	LP	1709 W Jefferson St
1129016	\$ 134.84	\$ -	\$ -	\$ 134.84	LP	705 N 11th St
1859027	\$ 134.24	\$ -	\$ -	\$ 134.24	LP	920 W Clark St
1828013	\$ 126.89	\$ -	\$ -	\$ 126.89	LP	212 S Key St
1777020	\$ 122.11	\$ -	\$ -	\$ 122.11	LP	15 W Clark St
8292005	\$ 119.10	\$ -	\$ -	\$ 119.10	LP	219 S Calhoun St
2098011	\$ 116.88	\$ -	\$ -	\$ 116.88	LP	610 Carnilla Ave
1833014	\$ 113.86	\$ -	\$ -	\$ 113.86	LP	206 S Ward St
2299012	\$ 105.02	\$ -	\$ -	\$ 105.02	LP	430 Williams St
1222020	\$ 100.00	\$ -	\$ -	\$ 100.00	LP	1300 W King St
1342035	\$ 96.25	\$ 3.75	\$ -	\$ 100.00	LP	W 1013b Franklin St

**City of Quincy, Florida
Arrears Report**

For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 1						
5517014	\$ 99.49	-	-	\$ 99.49	LP	815 W Clark St
8574003	\$ 98.74	-	-	\$ 98.74	LP	711 3rd St
5152017	\$ 91.85	-	-	\$ 91.85	LP	25 Ernest St
71017	\$ 90.87	-	-	\$ 90.87	LP	201 Carver St
395019	\$ 90.48	-	-	\$ 90.48	LP	324 E Sharon St
537030	\$ 89.78	-	-	\$ 89.78	LP	112 S Duval St
1216018	\$ 81.26	6.67	-	\$ 87.93	LP	1209 W King St
146025	\$ -	-	86.93	\$ 86.93	LP	211 Bradley St
927038	\$ 83.85	-	-	\$ 83.85	LP	907 W Franklin St
6618020	\$ 81.63	-	-	\$ 81.63	LP	64 N Cleveland St-bl
4973004	\$ -	-	80.63	\$ 80.63	LP	122 N Cleveland St A
2328023	\$ 80.50	-	-	\$ 80.50	LP	1302 Live Oak St
8230014	\$ 72.08	-	-	\$ 72.08	LP	64 N Cleveland St Ap
6458007	\$ 63.73	-	-	\$ 63.73	LP	418 Lincoln St
6459002	\$ 60.15	-	-	\$ 60.15	LP	203 S Corry St
162029	\$ 56.12	-	-	\$ 56.12	LP	11 Bradley St
Total Amount	\$ 20,921.02	\$ 11,977.97	\$ 32,898.99	\$ 78,847.73		
Cycle 1 Percentage	27%	15%	42%	100%		

City of Quincy, Florida
Arrears Report
For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
COMMERCIAL - CYCLE 1						
4613011	\$ 5,755.18	\$ 6,194.86	\$ 5,942.41	\$ 17,892.45	UR	500 S Atlanta St Ofc
4635012	\$ 3,818.40	\$ 3,367.94	\$ 3,455.56	\$ 10,641.90	UR	620 Atlanta St
1768009	\$ 151.53	\$ 119.44	\$ 4,288.75	\$ 4,559.72	UO	17 S Monroe St
1633011	\$ 879.24	\$ 715.13	\$ 2,293.98	\$ 3,888.35	UO	1840 Live Oak St
1629014	\$ 137.49	\$ 116.24	\$ 1,970.43	\$ 2,224.16	UO	1847 Florida Ave
24016	\$ 2,131.68	\$ -	\$ -	\$ 2,131.68	PP	385 E Jefferson St S
1594018	\$ 148.89	\$ 158.02	\$ 1,731.22	\$ 2,038.13	UO	Cone & Church Street
25021	\$ 1,468.17	\$ -	\$ -	\$ 1,468.17	PP	385 E Jefferson St S
3421016	\$ 113.23	\$ 107.42	\$ 1,016.65	\$ 1,237.30	UR	521 S Virginia St
654015	\$ 163.02	\$ 184.33	\$ 713.82	\$ 1,061.17	PP	19 E Jefferson St
10004	\$ 1,061.12	\$ -	\$ -	\$ 1,061.12	PP	234 E Crawford St
8520001	\$ 998.04	\$ -	\$ -	\$ 998.04	PP	1509 W Jefferson St
1681022	\$ 385.18	\$ 383.65	\$ 58.59	\$ 827.42	PP	1209 W Crawford St
331016	\$ 743.18	\$ -	\$ -	\$ 743.18	PP	385 E Jefferson St S
1550013	\$ 733.13	\$ -	\$ -	\$ 733.13	PP	1606 W Jefferson St
356013	\$ 243.25	\$ 230.94	\$ 191.91	\$ 666.10	PP	320 E Washington St
598015	\$ 197.56	\$ 98.85	\$ -	\$ 296.41	PP	12 E Washington St
6602001	\$ 34.38	\$ 32.40	\$ 117.26	\$ 184.04	LP	1127 W King St
8300003	\$ 183.75	\$ -	\$ -	\$ 183.75	LP	1845 W Jefferson St
644016	\$ 180.57	\$ -	\$ -	\$ 180.57	PP	8 S Adams St
8504002	\$ 142.72	\$ -	\$ -	\$ 142.72	LP	1323 # A W Crawford
1480014	\$ 137.49	\$ -	\$ -	\$ 137.49	LP	720 W Jefferson St
2507015	\$ 104.37	\$ -	\$ -	\$ 104.37	LP	614 5th St
1937015	\$ 96.42	\$ -	\$ -	\$ 96.42	LP	903 7th St
5507024	\$ 92.02	\$ -	\$ -	\$ 92.02	PP	415 B W Roberts St
1510016	\$ 79.84	\$ -	\$ -	\$ 79.84	LP	1118 W Jefferson St
4634011	\$ 18.48	\$ 18.48	\$ 18.48	\$ 55.44	LP	610 Atlanta Liftstan
Total Amount	\$ 20,198.33	\$ 11,727.70	\$ 21,799.06	\$ 53,725.09		
Cycle 1	38%	22%	41%	100%		
Percentage						

City of Quincy, Florida
Arrears Report

For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 2						
1896018	\$ 156.23	\$ 218.89	\$ 2,824.33	\$ 3,199.45	PP	644 S 11th St
2124036	\$ 86.18	\$ 85.40	\$ 2,733.29	\$ 2,904.87	UO	210 Davis St
2146016	\$ 101.54	\$ 210.48	\$ 2,395.31	\$ 2,707.33	UO	1316 Martin Luther K
2578012	\$ 327.75	\$ 437.08	\$ 1,652.88	\$ 2,417.71	PP	405 Strong Rd 4c
2602016	\$ 249.61	\$ 223.72	\$ 1,894.51	\$ 2,367.84	UO	23425 Men Blue Star
2607011	\$ 160.77	\$ 182.66	\$ 1,942.99	\$ 2,286.42	PP	1527 Pat Thomas Pkwy
2608012	\$ 280.78	\$ 144.42	\$ 1,826.00	\$ 2,251.20	UO	46 Lillian Springs R
2630012	\$ 84.98	\$ 144.32	\$ 1,823.07	\$ 2,052.37	UO	20 Lillian Springs R
2652011	\$ 182.63	\$ 263.96	\$ 1,411.86	\$ 1,858.45	PP	Triple Oaks #56
2654011	\$ 78.66	\$ 77.87	\$ 1,679.62	\$ 1,836.15	UO	26 Lillian Springs R
2678012	\$ 75.47	\$ 78.94	\$ 1,228.96	\$ 1,383.37	UO	1800 Hardin St
2699011	\$ 60.71	\$ 238.94	\$ 1,002.34	\$ 1,301.99	UO	226 Reed St
2703016	\$ 296.75	\$ 413.55	\$ 564.23	\$ 1,274.53	PP	Gadsden Arms #1
2705012	\$ 29.82	\$ 48.92	\$ 1,148.82	\$ 1,227.56	UO	614 Hogan Ln
2713011	\$ 67.22	\$ 210.50	\$ 789.50	\$ 1,067.22	PP	Gadsden Arms Apt. #9
2716011	\$ 227.37	\$ 278.20	\$ 429.37	\$ 934.94	PP	547 Circle Dr
2725012	\$ 23.11	\$ 23.11	\$ 865.26	\$ 911.48	UO	503 Hogan Ln
2726013	\$ 195.75	\$ 307.43	\$ 392.61	\$ 895.79	PP	31 Strong Rd
2733017	\$ 114.82	\$ 367.74	\$ 270.49	\$ 753.05	PP	427 S Stewart St Apt
2743017	\$ 85.11	\$ 84.33	\$ 565.26	\$ 734.70	UO	732 S Duval St
2745022	\$ 119.93	\$ 174.32	\$ 425.76	\$ 720.01	PP	702 Martin L.king Jr
2783013	\$ 174.27	\$ 333.08	\$ 63.65	\$ 571.00	PP	427 S Stewart St Apt
2784020	\$ 268.50	\$ 284.40	\$ -	\$ 552.90	UO	764 S Madison St
2811018	\$ 118.35	\$ 110.70	\$ 305.03	\$ 534.08	PP	13 Wallace Dr
2823017	\$ 223.09	\$ 307.68	\$ 1.18	\$ 531.95	PP	1105 Joe Adams Rd
2826011	\$ 85.59	\$ 107.44	\$ 332.12	\$ 525.15	LP	839 Sikes St
2879013	\$ 212.78	\$ 275.15	\$ 21.06	\$ 508.99	PP	405 Strong Rd Bldg 1
2891013	\$ 83.17	\$ 129.30	\$ 244.19	\$ 456.66	PP	Parkview Gardens Apt
2921014	\$ 103.98	\$ 236.84	\$ 0.19	\$ 341.01	PP	312 Cooper St
2946037	\$ 6.15	\$ 6.15	\$ 315.03	\$ 327.33	PP	17 Ripp Rd
2954011	\$ 81.18	\$ 130.29	\$ 100.00	\$ 311.47	LP	Parkview Manor #-122
2958017	\$ 97.55	\$ 190.01	\$ 13.86	\$ 301.42	PP	620 S Atlanta St. Ap
2962011	\$ 169.92	\$ 94.47	\$ -	\$ 264.39	PP	171 High St

City of Quincy, Florida
Arrears Report

For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 2						
2968018	\$ 72.56	\$ 189.01	\$ 1.08	\$ 262.65	PP	Parkview Garden Apt#
2980018	\$ 249.77	\$ -	\$ -	\$ 249.77	PP	620 Atlanta St Apt Q
2984013	\$ 241.83	\$ -	\$ -	\$ 241.83	PP	651 Industrial Dr
2987012	\$ 160.85	\$ 80.80	\$ -	\$ 241.65	PP	2426 Pat Thomas Park
2989016	\$ 163.38	\$ 73.17	\$ -	\$ 236.55	PP	405 Strong Rd 6b
2995012	\$ 130.82	\$ 105.25	\$ -	\$ 236.07	LP	Gadsden Arms Apt. #
2997012	\$ 60.96	\$ 56.10	\$ 105.53	\$ 222.59	LP	500 S Atlanta St. Ap
2998016	\$ 207.73	\$ 14.43	\$ -	\$ 222.16	LP	871 Arlington Cir
3000010	\$ 152.92	\$ 62.89	\$ -	\$ 215.81	PP	131 Joe Knight St
3010011	\$ 176.22	\$ -	\$ -	\$ 176.22	PP	830 S Adams St
3017011	\$ 24.80	\$ 29.33	\$ 119.29	\$ 173.42	PP	Gadsden Arms Apt 2
3037020	\$ 72.22	\$ 58.59	\$ -	\$ 130.81	PP	Parkview Gardens Apt
3060013	\$ 6.15	\$ 6.15	\$ 111.99	\$ 124.29	UO	90 Hudson Blvd
3080013	\$ 53.78	\$ 45.62	\$ 17.74	\$ 117.14	PP	Parkview Gardens #-
3089026	\$ 38.51	\$ 71.55	\$ -	\$ 110.06	LP	500 S Atlanta St Apt
3112016	\$ 6.15	\$ 51.94	\$ 50.60	\$ 108.69	LP	Parkview Manor #-r-23
3133017	\$ 33.56	\$ 38.30	\$ 36.70	\$ 108.56	LP	19 Hudson Blvd
3138011	\$ 108.05	\$ -	\$ -	\$ 108.05	LP	98 Jenkins Pl
3179011	\$ 106.76	\$ -	\$ -	\$ 106.76	PP	394 Attapuligus Hwy
3197015	\$ 102.07	\$ -	\$ -	\$ 102.07	LP	246 Rentz Rd # 29
3236021	\$ 102.00	\$ -	\$ -	\$ 102.00	LP	Triple Oaks Apt.#43
3237018	\$ 99.75	\$ -	\$ -	\$ 99.75	LP	626 Carrilla Ave
3239012	\$ 98.70	\$ -	\$ -	\$ 98.70	LP	25008 Blue Star Hwy
3240011	\$ 15.75	\$ 14.80	\$ 65.60	\$ 96.15	LP	707 Woodberry Road
3271018	\$ 93.10	\$ -	\$ -	\$ 93.10	LP	44 N Shelfer St
3277025	\$ 88.16	\$ -	\$ -	\$ 88.16	LP	45 New Bethel Rd
3291019	\$ 86.06	\$ -	\$ -	\$ 86.06	LP	101 Davis St
3298026	\$ 81.60	\$ -	\$ -	\$ 81.60	LP	Parkview # M-152
3304012	\$ 77.37	\$ -	\$ -	\$ 77.37	LP	46 Lillian Springs R
3322012	\$ 73.48	\$ -	\$ -	\$ 73.48	LP	11 Davis St
3324018	\$ 65.46	\$ -	\$ -	\$ 65.46	LP	Gadsden Arms #44
3338013	\$ 56.65	\$ -	\$ -	\$ 56.65	LP	Parkveiw Garden L150
3340014	\$ 56.54	\$ -	\$ -	\$ 56.54	LP	19 Carrol Hopkins Ln

City of Quincy, Florida
Arrears Report

For the Four Months Ended May 31, 2023

Account Number	30 Day 04.30.2023	60 Day 03.31.2023	90 Day 02.28.2023	Balance	Legend	Service Address
RESIDENTIAL - CYCLE 2						
3341011	\$ 55.58	\$ -	\$ -	\$ 55.58	LP	500 S Atlanta St. Ap
3347011	\$ 28.78	\$ 23.33	\$ -	\$ 52.11	LP	1042 Attapulgus Hwy
3351011	\$ 5.13	\$ 5.13	\$ 41.04	\$ 51.30	LP	1106 Pt Milligan Rd
Total Amount	\$ 7,882.92	\$ 7,346.68	\$ 29,812.34	\$ 45,041.94		
Cycle 2	\$ 18%	\$ 16%	\$ 66%	\$ 100%		

COMMERCIAL - CYCLE 2						
701003	\$ 730.74	\$ 235.15	\$ 4,295.91	\$ 5,261.80	PP	23617 Blue Star Hwy
2092015	\$ 465.64	\$ 522.89	\$ 2,132.81	\$ 3,121.34	UO	509 Atlanta St
2620015	\$ 64.59	\$ 64.59	\$ 1,971.80	\$ 2,100.98	UR	18212 Blue Star Hwy
2729028	\$ 882.27	\$ 0.01	\$ -	\$ 882.28	PP	961 E Jefferson St
2732015	\$ 67.82	\$ 67.82	\$ 710.22	\$ 845.86	UO	18520 Blue Star Hwy
2941013	\$ -	\$ -	\$ 336.45	\$ 336.45	LP	838 Joe Adams Rd
3147022	\$ 13.05	\$ 13.05	\$ 81.75	\$ 107.85	LP	920 Arlington Cir
Total Amount	\$ 2,224.11	\$ 903.51	\$ 9,528.94	\$ 12,656.56		
Cycle 2	\$ 18%	\$ 7%	\$ 75%	\$ 100%		

LEGEND MEANING

CM	City Manager Discussion	TRANSFR	Prior Bill Transferred
GSS	Gadsden Senior Services	UR	Under Review
LP	Late Payment	UO	Utilities Off
PP	Payment Plan		
PTP	Promise to Pay Date		

Prepared by: LaTrenda Gainous Carroll, Customer Services Supervisor

CITY OF PURCHASE POWER ADJUSTMENT REPORT

FUEL ADJ. UPDATED	APRIL SERVICES	MAY SERVICES	VARIANCE
Duke - transmission cost	\$ 26,473.06	\$ 42,977.21	\$ 16,504.15
FPL - transmission cost	\$ 38,061.32	\$ 40,179.36	\$ 2,118.04
FPL Firm Capacity	\$ 268,075.32	\$ 315,910.74	\$ 47,835.42
SEPA	\$ 151,625.63	\$ 162,892.20	\$ 11,266.57
Total Cost	\$ 484,235.33	\$ 561,959.51	\$ 77,724.18
FPL	6,691,000	8,114,000	1,423,000
SEPA	3,660,760	3,928,575	267,815
Total KWH	10,351,760	12,042,575	1,690,815
Cost per KWH	0.04678	0.04666	(0.0001)
Base .038	0.0380	0.0380	-
Delta Cost - Base	0.0088	0.0087	(0.0001)
Adjust 6 %	1.060	1.060	-
Calculated fuel Adjustment	0.0093	0.0092	(0.00013)

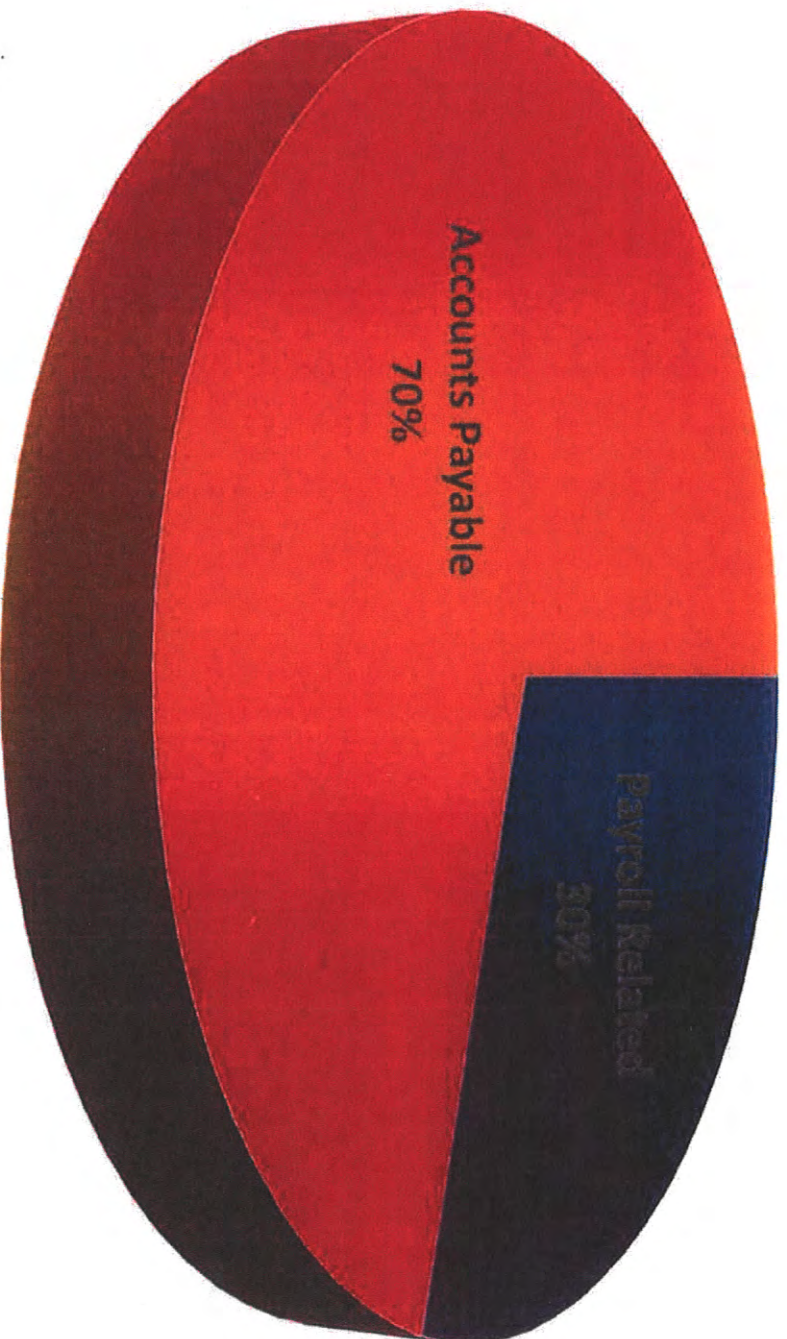
CITY OF QUINCY NET METER RATE

Wholesale Purchase Energy Cost	APRIL SERVICES	MAY SERVICES	VARIANCE
FPL Firm Energy	\$ 157,325.32	\$ 190,660.74	\$ 33,335.42
SEPA Energy	\$ 81,708.16	\$ 87,685.79	\$ 5,977.63
SEPA TOTAL BEFORE CREDIT	\$ 152,772.16	\$ 158,749.79	\$ 5,977.63
SEPA CREDIT	\$ (1,146.53)	\$ 4,142.41	\$ 5,288.94
calculate % of credit SEPA	-0.8%	2.6%	3.4%
net purchase power credit amount charged to Quincy	\$ (613.21)	\$ 2,288.07	\$ 2,901.28
Total Cost	\$ 81,094.95	\$ 89,973.86	\$ 8,878.91
FPL	238,420.27	280,634.60	42,214.33
SEPA	6,691,000	8,114,000	1,423,000
	3,660,760	3,928,575	267,815
Total KWH	10,351,760	12,042,575	1,690,815
Wholesale Avoidance Cost	-0.02303	-0.0233	(0.00027)

Submitted By: Amanda Mathews
 Reviewed By: Marcia Carly, Finance Director

<u>Category</u>	<u>No. of Payments</u>	<u>Value</u>	<u>%</u>
Payroll Related	339	\$ 795,579.68	30%
Accounts Payable	304	\$ 1,825,449.66	70%
Checks/ NODs	643	\$ 2,621,029.34	100%

City of Quincy Disbursements



City of Quincy, Florida
Budget Transfers
Month of May 2023

Account Number	Description	Approved Budget	AMOUNT OVERDRAWN	Budget Funds Transferred To	Budget Funds Transferred From	Comment
001-210-521-10140	OVERTIME	\$ 500.00	\$ (110.93)	\$ 500.00		Operating expenses exceed budget
001-210-521-10150	SPEC PAY-INCENTIVE HOL LV BUYBACK	\$ 7,000.00			-\$500.00	10% criteria met per ordinance
001-210-521-30341	CONTRACTUAL SERVICES	\$ 20,000.00			-\$11,000.00	Gasoline expenses exceed budget
001-210-521-30403	GAS & DIESEL	\$ 7,000.00	\$ (3,399.64)	\$ 5,000.00		Operating expenses exceed budget
001-210-521-30511	OFFICE SUPPLIES-GENERAL	\$ 23,000.00			-\$7,000.00	Overtime exceeded budget
001-220-521-10140	OVERTIME	\$ 100,000.00	\$ (3,383.60)	\$ 7,000.00		Operating expenses exceed budget
001-220-521-10150	SPEC PAY-INCENTIVE HOL LV BUYBACK	\$ 15,266.00	\$ (3,991.50)	\$ 5,000.00		Operating expenses exceed budget
001-220-521-30404	OIL & GREASE	\$ 3,000.00	\$ (537.53)	\$ 1,000.00		Operating expenses exceed budget
001-210-522-10220	RETIREMENT CONTRIBUTIONS	\$ 21,240.00	\$ (1,743.93)	\$ 10,000.00	-\$10,000.00	Operating expenses exceed budget
001-230-522-10220	RETIREMENT CONTRIBUTIONS	\$ 300,000.00			-\$200.00	10% criteria met per ordinance
404-520-533-30402	TRAVEL EXPENSE	\$ 200.00			-\$400.00	Overtime exceeded budget
404-520-533-30405	TIRES	\$ 400.00			-\$270.00	Overtime exceeded budget
404-520-533-30440	RENTALS & LEASES	\$ 553.00				Overtime exceeded budget
404-539-533-10140	OVERTIME	\$ 7,000.00	\$ (128.46)	\$ 870.00		Operating expenses exceed budget
001-110-511-30343	PROFESSIONAL SERVICES	\$ 25,000.00	\$ (2,118.66)	\$ 2,119.00		Operating expenses exceed budget
001-110-511-30390	CONTINGENCIES-RESERVES	\$ 4,000.00			-\$2,119.00	Operating expenses exceed budget
001-160-512-30343	PROFESSIONAL SERVICES	\$ 3,500.00	\$ (618.66)	\$ 1,000.00		Operating expenses exceed budget
001-160-512-30402	TRAVEL EXPENSE	\$ 1,500.00			-\$1,000.00	Operating expenses exceed budget
001-284-515-10140	OVERTIME	\$ -	\$ (74.16)	\$ 75.00		Operating expenses exceed budget
001-284-515-30341	CONTRACTUAL SERVICES	\$ 7,500.00	\$ (6,900.00)	\$ 7,000.00		Operating expenses exceed budget
001-284-515-30343	PROFESSIONAL SERVICES	\$ 40,000.00			-\$7,000.00	Operating expenses exceed budget
001-284-515-30402	TRAVEL EXPENSE	\$ 1,000.00			-\$500.00	Operating expenses exceed budget
001-284-515-30403	GAS & DIESEL	\$ 200.00	\$ (178.91)	\$ 500.00		Operating expenses exceed budget
001-284-515-30461	REPAIR & MAINT. OFFICE EQUIPMENT	\$ 2,500.00	\$ (701.34)	\$ 500.00	-\$75.00	Operating expenses exceed budget
001-284-515-30500	ADVERTISEMENTS	\$ 3,600.00			-\$500.00	10% criteria met per ordinance
001-284-515-30511	OFFICE SUPPLIES GENERAL	\$ 5,000.00				Operating expenses exceed budget
508-539-539-30341	CONTRACTUAL SERVICES	\$ -	\$ (148.00)	\$ 1,500.00		Operating expenses exceed budget
508-539-539-30343	PROFESSIONAL SERVICES	\$ 150,000.00			-\$1,500.00	Operating expenses exceed budget
508-539-539-30360	ADMINISTRATIVE SERVICES	\$ 5,000.00			-\$736.00	Operating expenses exceed budget
508-539-539-30403	GAS & DIESEL	\$ 500.00	\$ (158.19)	\$ 500.00		Operating expenses exceed budget
508-539-539-30494	Software License	\$ -	\$ (235.45)	\$ 236.00	-\$604.00	Operating expenses exceed budget
001-260-513-30341	CONTRACTUAL SERVICES	\$ 12,057.00				10% criteria met per ordinance
001-260-513-30402	TRAVEL EXPENSE	\$ 500.00	\$ (388.70)	\$ 389.00		Operating expenses exceed budget
001-260-513-30491	OTHER OPERATING EXPENSE	\$ 500.00	\$ (214.52)	\$ 215.00		Operating expenses exceed budget
001-310-572-30491	OTHER OPERATING EXPENSES	\$ 15,000.00	\$ (344.44)	\$ 345.00		Operating expenses exceed budget
001-310-572-30492	MAINTENANCE OF TANYARD CREEK PARK	\$ 7,000.00	\$ (263.91)	\$ 264.00		Operating expenses exceed budget
001-310-572-30523	OPERATING SUP - CHEM	\$ 4,000.00	\$ (457.82)	\$ 458.00		Operating expenses exceed budget
001-310-572-30529	ATHLETIC EQUIPMENT - OTHER	\$ 3,000.00			-\$367.00	Operating expenses exceed budget
001-310-572-30540	OTHER RECREATIONAL ACTIVITIES	\$ 7,000.00			-\$700.00	10% criteria met per ordinance
400-274-513-30280	Credit Card Processing Charges	\$ 138,134.00			-\$700.00	10% criteria met per ordinance
400-274-513-30491	OTHER OPERATING EXPENSES	\$ 6,000.00	\$ (21.00)	\$ 100.00		Operating expenses exceed budget

City of Quincy, Florida
 Budget Transfers
 Month of May 2023

Account Number	Description	Approved Budget	AMOUNT OVERDRAWN	Budget Funds Transferred To	Budget Funds Transferred From	Comment
400-274-513-30495	Over or Under	\$ -	\$ (495.24)	\$ 600.00		D Operating expenses exceed budget
001-440-572-30463	REPAIR & MAINTENANCE-BUDGS. & GRNDS	\$ 7,500.00	\$ (812.52)	\$ 813.00		D Operating expenses exceed budget
001-440-572-60642	VEHICLES	\$ 35,000.00				D Operating expenses exceed budget
001-110-511-30491	OTHER EXPENSES	\$ 14,000.00	\$ (7,531.97)	\$ 8,000.00		D Operating expenses exceed budget
001-230-522-10220	RETIREMENT CONTRIBUTIONS	\$ 300,000.00				D 10% criteria met per ordinance
402-520-535-30341	CONTRACTUAL SERVICES	\$ 7,400.00		\$ 10,000.00		D Operating expenses exceed budget
402-520-535-30343	PROFESSIONAL SERVICES	\$ 22,601.00				D Operating expenses exceed budget
402-520-535-30402	TRAVEL EXPENSE	\$ 200.00				D Operating expenses exceed budget
402-520-535-30465	COPIER REPAIRS	\$ 2,000.00				D Operating expenses exceed budget
402-520-535-30491	OTHER OPERATING EXPENSE	\$ 5,000.00				D Operating expenses exceed budget
402-531-535-30466	REPAIR & MAINTENANCE - PLANT	\$ 3,000.00		\$ 2,000.00		D Operating expenses exceed budget
402-540-535-10140	OVERTIME	\$ 7,000.00				D Operating expenses exceed budget
402-540-535-30403	GASOLINE & DIESEL	\$ 2,700.00		\$ 1,000.00		D Operating expenses exceed budget
402-540-535-60644	EQUIPMENT	\$ 130,500.00				D 10% criteria met per ordinance
403-520-531-30343	PROFESSIONAL SERVICES	\$ 20,000.00		\$ 10,000.00		D Operating expenses exceed budget
403-520-531-30522	OPERATING SUPPLIES - UNIFORMS	\$ 768.00		\$ 1,000.00		D Operating expenses exceed budget
403-591-531-30407	VEHICLE REPAIRS-LABOR & PARTS	\$ 20,000.00		\$ 4,000.00		D Operating expenses exceed budget
403-591-531-30469	CONTRACTUAL TREE TRIMMING & LINE CLEARING	\$ 16,561.00				D 10% criteria met per ordinance
403-591-531-60635	STREET LIGHTS	\$ 30,000.00				D Operating expenses exceed budget
404-520-533-30465	COPIER REPAIRS	\$ 2,000.00				D Operating expenses exceed budget
404-539-533-30403	GASOLINE & DIESEL	\$ 2,000.00		\$ 2,000.00		D Operating expenses exceed budget
	TOTAL BUDGET TRANSFERS			\$ 83,984.00	\$ (83,984.00)	
D means Director Requested						

CITY OF QUINCY
FIXED ASSETS PURCHASES REPORT MAY 2023

Category	Approved Budget YTD	Actual YTD	% Budget YTD
BUILDING AND BUILDING IMPROVEMENTS	\$5,000.00	\$319.53	6%
EQUIPMENT	\$274,951.51	\$88,979.42	32%
OFFICE FURNITURE EQUIPMENT	\$19,108.00	\$7,394.24	39%
SIGNALIZATION AND STREET LIGHTS	\$55,000.00	\$2,063.43	4%
VEHICLES	\$238,035.76	\$149,453.63	63%
BEAUTIFICATION PROJECTS, CRA CATALYST PROJECTS, SENIOR ENERGY EFF PROGRAM	\$854,789.00	\$186,061.00	22%
INFRASTRUCTURE	\$220,328.78	\$199,415.54	91%
TOTAL	\$ 1,667,213.05	\$ 633,686.79	38%



Purchasing Card

FL CITY OF QUINCY
 XXXX-XXXX-XXXX-5777
 May 05, 2023 - June 04, 2023

Company Statement

Account Information	Payment Information	Account Summary
Mail Billing Inquiries to: BANKCARD CENTER PO Box 660441 Dallas, TX 75266-0441 TTY Hearing Impaired: Dial "711" Outside the U.S.: 1.509.353.6656 24 Hours For Lost or Stolen Card: 1.888.449.2273 24 Hours	Statement Date 06/04/23 Payment Due Date..... 06/16/23 Days in Billing Cycle 31 Credit Limit \$250,000 Cash Limit \$50,000 Total Payment Due..... \$9,641.90	Previous Balance \$8,130.19 Payments -\$8,130.19 Credits \$0.00 Cash \$0.00 Purchases \$9,641.90 Other Debits \$0.00 Overlimit Fee \$0.00 Late Payment Fee \$0.00 Cash Fees \$0.00 Other Fees \$0.00 Finance Charge \$0.00 <hr/> Current Balance \$9,641.90

Important Messages

Please do not send payment. Your automatic payment is scheduled to be credited to this account on 06/16/23.

Global Card Access - your card information whenever, wherever and however you need it. From the dashboard, you can quickly check your credit limit, balance, available credit and recent card activity. Other features like View PIN, Change PIN, Lock Card and Alerts help you keep your card secure. For added convenience, you can easily view or download your current statement up to 12 months of past statements. Visit www.bofa.com/globalcardaccess to register your card and start using Global Card Access today.

Cardholder Activity Summary

Account Number Credit Limit	Credits	Cash	Purchases and Other Debits	Total Activity
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0813019 0964190 0964190 4715290003775777

BANK OF AMERICA
 PO BOX 15731
 WILMINGTON, DE 19886-5731

FL CITY OF QUINCY
 404 W JEFFERSON ST
 QUINCY, FL 32351-2328

Account Number: XXXX-XXXX-XXXX- 5777
 May 05, 2023 - June 04, 2023

Total Payment Due..... \$9,641.90
Payment Due Date..... 06/16/23

Enter payment amount

\$

Mall this coupon along with your check payable to:
 BANK OF AMERICA

FL CITY OF QUINCY
 XXXX-XXXX-XXXX-5777
 May 05, 2023 - June 04, 2023

Cardholder Activity Summary

Account Number Credit Limit	Credits	Cash	Purchases and Other Debits	Total Activity
ASHLEY, TIMOTHY XXXX-XXXX-XXXX-6406 5,000	0.00	0.00	1,215.14	1,215.14
BELL, REGINALD XXXX-XXXX-XXXX-5834 5,000	0.00	0.00	4,286.63	4,286.63
CARTY, MARCIA XXXX-XXXX-XXXX-2942 11,401	0.00	0.00	55.99	55.99
DEPARTMENT, FIRE XXXX-XXXX-XXXX-5296 5,000	0.00	0.00	184.09	184.09
FAGG, DECODY XXXX-XXXX-XXXX-7970 5,000	0.00	0.00	1,518.25	1,518.25
NIXON, ROBERT XXXX-XXXX-XXXX-9847 5,000	0.00	0.00	257.45	257.45
RESOURCES, HUMAN XXXX-XXXX-XXXX-3874 2,000	0.00	0.00	427.36	427.36
SHACKELFORD, JANICE XXXX-XXXX-XXXX-1522 2,500	0.00	0.00	208.46	208.46
TRAINING, POLICE XXXX-XXXX-XXXX-1386 2,854	0.00	0.00	787.53	787.53
ZONING, PLANNING AND XXXX-XXXX-XXXX-6723 5,000	0.00	0.00	701.00	701.00

Transactions

Posting Transaction Date	Date	Description	Reference Number	MCC	Charge	Credit
FL CITY OF QUINCY						Total Activity
Account Number:XXXX-XXXX-XXXX-5777						-\$8,130.19
05/18	05/18	AUTO PAYMENT DEDUCTION		0071		8,130.19
ASHLEY, TIMOTHY						Total Activity
Account Number:XXXX-XXXX-XXXX-6406						1,215.14
05/08	05/06	GADSDEN MINI STORAG 850-875-1077 FL	24492153127831077071106	4225	85.00	
05/17	05/16	CHEVRON 0046852 ORANGE PARK FL	24692163136109308013767	5542	76.00	
05/17	05/16	WAL-MART #2626 LIVE OAK FL	24226383137091001014995	5411	188.32	
05/18	05/17	WM SUPERCENTER #1408 TALLAHASSEE FL	24445003138400197872215	5411	61.88	
05/19	05/18	AWARDS4U 850-878-7187 FL	24801973138872127558654	7399	217.99	
05/19	05/18	QUALITY DISCOUNT MEATS QUINCY FL	24755423138261388375283	5499	45.00	
05/19	05/18	KELLY'S JR 2 QUINCY FL	24801973139839004743393	5542	8.04	
05/19	05/18	AWARDS4U ECOM 850-878-7187 FL	24801973139286976000040	7399	396.36	
05/22	05/18	PIZZA HUT 039610 QUINCY FL	24943003139964240436431	5812	40.28	
05/22	05/19	PIGGLY WIGGLY - FOO QUINCY FL	24427333139720221497289	5411	31.25	
05/22	05/19	PIGGLY WIGGLY - FOO QUINCY FL	24427333139720221497347	5411	48.89	
05/22	05/19	DOLLARTREE QUINCY FL	24445003140000982327544	5331	16.13	
BELL, REGINALD						Total Activity
Account Number:XXXX-XXXX-XXXX-5834						4,286.63
05/12	05/11	TALLAHASSEE FORD TALLAHASSEE FL	24210733131206670500104	5511	861.83	
05/18	05/16	THE HOME DEPOT #0254 TALLAHASSEE FL	24943013137010190573780	5200	327.91	
05/18	05/16	THE HOME DEPOT #6374 TALLAHASSEE FL	24943013137010184305751	5200	774.66	
05/23	05/22	PIGGLY WIGGLY - FOO QUINCY FL	24427333142720218443002	5411	358.08	
05/25	05/24	WM SUPERCENTER #488 QUINCY FL	24445003145400203116640	5411	214.43	
05/26	05/25	SAMS CLUB#8120 TALLAHASSEE FL	24226383145380661384349	5300	624.50	
05/26	05/25	PIGGLY WIGGLY - FOO QUINCY FL	24427333145720220839707	5411	440.64	
05/26	05/25	PIGGLY WIGGLY - FOO QUINCY FL	24427333145720220840382	5411	104.54	
05/29	05/25	OFFICE DEPOT #447 TALLAHASSEE FL	24137463146100515639887	5943	104.97	
05/29	05/26	PIGGLY WIGGLY - FOO QUINCY FL	24427333146720222763417	5411	248.05	
05/29	05/26	PIGGLY WIGGLY - FOO QUINCY FL	24427333146720222763631	5411	101.12	
06/01	05/31	LOWES #00716* TALLAHASSEE FL	24692163151107877411263	5200	65.96	
06/02	05/31	THE HOME DEPOT #6374 TALLAHASSEE FL	24943013152010180283713	5200	59.94	

Transactions						
Posting Date	Transaction Date	Description	Reference Number	MCC	Charge	Credit
CARTY, MARCIA						Total Activity
Account Number: XXXX-XXXX-XXXX-2942						55.99
05/23	05/22	ZOOM.US 888-799-9666	WWW.ZOOM.US CA	24011343142000037074051	4814	55.99
DEPARTMENT, FIRE						Total Activity
Account Number: XXXX-XXXX-XXXX-5296						184.09
05/18	05/17	WAL-MART #0488	QUINCY FL	24226383138091001322678	5411	184.09
FAGG, DECODY						Total Activity
Account Number: XXXX-XXXX-XXXX-7970						1,518.26
05/08	05/05	ACADEMY SPORTS #112	TALLAHASSEE FL	24493983126400448000176	5941	99.98
05/08	05/06	SHELL OIL 10014854003	WESLEY CHAPEL FL	24316053127548875172540	5542	50.00
05/09	05/08	SAMS CLUB #8120	TALLAHASSEE FL	24445003129400201968919	5300	277.69
05/15	05/11	THE HOME DEPOT #6374	TALLAHASSEE FL	24943013132010184212747	5200	25.00
05/22	05/20	LOVE'S #379	LEE FL	24692163141102725645694	5542	26.00
05/25	05/24	ROTO ROOTER	850-3865614 FL	24755423144261448141073	1711	783.50
05/26	05/25	NIC*-EH ONLINE PERMITT	EGOV.COM FL	24055233146400997000797	8099	256.08
NIXON, ROBERT						Total Activity
Account Number: XXXX-XXXX-XXXX-9847						257.45
05/17	05/15	FLORIDA ASSOCIATION OF PR	407-4327876 FL	24750763136900011512038	8699	120.00
05/17	05/16	BUDGET NOTARY-FLORIDA	850-656-3028 FL	24055233136083351390871	7399	137.45
RESOURCES, HUMAN						Total Activity
Account Number: XXXX-XXXX-XXXX-3874						427.36
05/22	05/20	LUMINARY HOTEL	FT MYERS FL	24055233140036502868330	3509	413.00
Arrival: 05/17/23						
06/01	05/31	WALGREENS #10147	QUINCY FL	24445003152000929475898	5912	14.36
SHACKELFORD, JANICE						Total Activity
Account Number: XXXX-XXXX-XXXX-1522						208.46
05/11	05/10	WAL-MART #1408	TALLAHASSEE FL	24226383131400005948627	5411	105.48
05/12	05/11	ADOBE *800-833-6687	ADOBE.LY/ENUSCA	24692163131104950967076	5734	19.99
05/22	05/19	HILLYFIELDSFLORIST	HTTPSHILLYFIEFL	24492163139000036714371	5992	82.99
TRAINING, POLICE						Total Activity
Account Number: XXXX-XXXX-XXXX-1386						787.53
05/16	05/14	7-ELEVEN 37209	KISSIMMEE FL	24034543135001738090013	5542	43.81
05/22	05/18	EMBASSY SUITES ORL-LBV-S	KISSIMMEE FL	24210733139036005386289	3695	743.72
Arrival: 05/14/23						
ZONING, PLANNING AND						Total Activity
Account Number: XXXX-XXXX-XXXX-6723						701.00
05/15	05/12	Gadsden County	Quincy FL	24204293132006422069768	9211	10.35
05/18	05/16	FLORIDA STATE UNIV	800-3368131 AZ	24388943137939121681306	8220	650.00
05/24	05/23	USPS PO 1178450655	QUINCY FL	24137463144001558826328	9402	40.65

Finance Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

	Annual Percentage Rate	Balance Subject to Interest Rate	Finance Charges by Transaction Type
PURCHASES	0.00%	\$0.00	\$0.00
CASH	0.00%	\$0.00	\$0.00

V = Variable Rate (rate may vary), Promotional Balance = APR for limited time on specified transactions.

BANK OF AMERICA			Vendor	5/4/2023-06/4/2023	JUSTIFICATION
Department	Date	Amount	Vendor Name	GL Number	
TIMOTHY ASHLEY	5/6/2023	\$ 85.00	GADSOEN MINI STORAGE	001-210-521-30491	RECORD STORAGE
TIMOTHY ASHLEY	5/16/2023	\$ 76.00	CHEVRON	001-220-521-30493	PICK UP EQUIPMENT FOR POLICE DEPARTMENT
TIMOTHY ASHLEY	5/16/2023	\$ 188.32	WAL-MART	001-220-521-30405	FLAT TIRE
TIMOTHY ASHLEY	5/17/2023	\$ 61.88	WM SUPERCENTER #1408	001-220-521-30491	POLICE WEEK PARADE
TIMOTHY ASHLEY	5/19/2023	\$ 217.99	AWARDS4U	001-220-521-30491	POLICE WEEK AWARDS
TIMOTHY ASHLEY	5/18/2023	\$ 45.00	QUALITY DISCOUNT MEAT	001-220-521-30491	POLICE WEEK LUNCHEON
TIMOTHY ASHLEY	5/18/2023	\$ 8.04	KELLY JR 2	001-220-521-30491	POLICE WEEK LUNCHEON
TIMOTHY ASHLEY	5/18/2023	\$ 396.36	AWARDS4U	001-220-521-30491	POLICE WEEK AWARDS
TIMOTHY ASHLEY	5/18/2023	\$ 40.28	PIZZA HUT	001-220-521-30491	POLICE WEEK LUNCHEON
TIMOTHY ASHLEY	5/19/2023	\$ 31.25	PIGGLY WIGGLY	001-220-521-30491	POLICE WEEK LUNCHEON
TIMOTHY ASHLEY	5/19/2023	\$ 48.89	PIGGLY WIGGLY	001-220-521-30491	POLICE WEEK LUNCHEON
TIMOTHY ASHLEY	5/19/2023	\$ 16.13	DOLLAR TREE	001-220-521-30491	POLICE WEEK LUNCHEON
REGINALD BELL	5/11/2023	\$ 861.83	TALLAHASSEE FORD	001-450-541-30406	PARTS FOR BUS REPAIR
REGINALD BELL	5/16/2023	\$ 327.91	THE HOME DEPOT	001-440-519-30463	LIGHT FIXTURES FOR CITY HALL
REGINALD BELL	5/16/2023	\$ 774.66	THE HOME DEPOT	001-440-519-30463	LIGHT FIXTURES FOR CITY HALL
REGINALD BELL	5/22/2023	\$ 358.08	PIGGLY WIGGLY	001-430-541-30530	PUBLIC WORKS APPRECIATION WEEK
REGINALD BELL	5/24/2023	\$ 214.43	WM SUPERCENTER #488	001-430-541-30530	SUPPLIES FOR APPRECIATION WEEK
REGINALD BELL	5/25/2023	\$ 624.50	SAMS CLUB #8120	001-430-541-30530	CHAIRS FOR PUBLIC WORKS
REGINALD BELL	5/25/2023	\$ 440.64	PIGGLY WIGGLY	001-430-541-30530	PUBLIC WORKS APPRECIATION WEEK
REGINALD BELL	5/25/2023	\$ 104.54	PIGGLY WIGGLY	001-430-541-30530	PUBLIC WORKS APPRECIATION WEEK
REGINALD BELL	5/25/2023	\$ 104.97	OFFICE DEPOT #447	001-410-539-30491	PUBLIC WORKS APPRECIATION WEEK
REGINALD BELL	5/26/2023	\$ 248.05	PIGGLY WIGGLY	001-430-541-30530	FOOD FOR APPRECIATION WEEK
REGINALD BELL	5/26/2023	\$ 101.12	PIGGLY WIGGLY	001-430-541-30530	FOOD FOR APPRECIATION WEEK
REGINALD BELL	5/31/2023	\$ 65.96	LOWES #00716	001-440-519-30463	RUGS FOR CITY HALL
REGINALD BELL	5/31/2023	\$ 59.94	THE HOME DEPOT	001-440-519-30463	RUGS FOR CITY HALL
MARGA CARTY	5/22/2023	\$ 55.99	ZOOM.US	001-110-511-30491	ZOOM SERVICE FOR COMMISSION USE
FIRE DEPARTMENT	5/17/2023	\$ 184.09	WAL-MART #0488	001-210-522-30521	CLEANING SUPPLIES
DECODY FAGG	5/5/2023	\$ 99.98	ACADEMY SPORTS #112	001-310-572-30530	TENTS FOR TRACK TEAM
DECODY FAGG	5/6/2023	\$ 50.00	SHELL OIL	001-310-572-30403	REFUEL TAMPA TRIP
DECODY FAGG	5/8/2023	\$ 277.69	SAMS CLUB #8120	001-310-572-30526	CONCESSION TEE-BALL
DECODY FAGG	5/11/2023	\$ 25.00	THE HOME DEPOT	001-440-572-30463	MEASUREMENT FEE
DECODY FAGG	5/20/2023	\$ 26.00	LOVES #379	001-310-572-30403	TRACK MEET REFUEL
DECODY FAGG	5/24/2023	\$ 783.50	ROTO ROOTER	001-440-572-30463	TOILET REPAIR
DECODY FAGG	5/25/2023	\$ 256.08	NIC-EH ONLINE PERMIT	001-310-572-30524	POOL PERMIT
ROBERT NIXON	5/15/2023	\$ 120.00	FLORIDA ASSOCIATION OF PR	001-160-512-30491	MEMBERSHIP FAPPO BRUNSON
ROBERT NIXON	5/16/2023	\$ 137.45	BUDGET NOTARY-FLORIDA	001-160-512-30491	NOTARY CERTIFICATION BRUNSON
HUMAN RESOURCES	5/20/2023	\$ 413.00	LUMINARY HOTEL	001-280-513-30402	INSURANCE TRAINING HANNIGON
HUMAN RESOURCES	5/31/2023	\$ 14.36	WAL GHEENS #10147	001-110-511-30491	PHOTOS FOR LOBBY WALL
JANICE SHACKELFORD	5/10/2023	\$ 105.48	WAL-MART #1408	001-130-519-30491	VETERANS MEMORIAL FRAMES
JANICE SHACKELFORD	5/19/2023	\$ 82.99	HILLYELDFELORIST	001-130-519-30491	ADORE MONTHLY SUBSCRIPTION
JANICE SHACKELFORD	5/14/2023	\$ 43.81	7-ELEVEN 37209	001-220-521-30493	TRAVELING FUEL FOR
POLICE TRAINING	5/18/2023	\$ 743.72	EMBASSY SUITES	001-220-521-30493	TRAINING MONROE
PLANNING & ZONING	5/12/2023	\$ 10.35	GADGUDEN COUNTY	001-284-515-30491	LEIN RELEASE
PLANNING & ZONING	5/16/2023	\$ 650.00	FLORIDA STATE UNIV	001-284-515-30493	CODE ENFORCEMENT TRAINING ROBINSON
PLANNING & ZONING	5/23/2023	\$ 40.65	USPS PO	001-284-515-30491	CERTIFIED MAIL CODE ENFORCEMENT
		\$ 9,641.90			

CITY OF QUINCY, FL
Bank Statement Listing
Variance FY 2022 vs FY 2023
May 31, 2023

Last 4 digits of acct number	Description	May 2022 Reconciled Balance	May 2023 Reconciled Balance	Variance
6401	CASH CCB CENTRAL CASH 6401	\$ 1,835,825.36	\$ 1,465,060.60	(\$370,764.76)
0002	CASH-CP IM REV BND DBT SVC BANK1	\$ 49,259.50	\$ 130,000.00	\$80,740.50
0096	CASH-UTIL SYS IMPR REFD REV BD 03	\$ 77,532.26	\$ 78,937.19	\$1,404.93
0901	CASH - CRA SEPARATE BANK CCB	\$ 496,655.72	\$ 445,863.44	(\$50,792.28)
1001	CASH - GRANT FUNDS	\$ 1,182,833.04	\$ 2,087,195.43	\$904,362.39
2829	CASH - CONFISCATED PROPERTY	\$ 25,835.88	\$ 22,540.30	(\$3,295.58)
3401	LANDFILL LT CARE ESCROW	\$ 48,486.74	\$ 50,474.70	\$1,987.96
3611	SRL Loan Reserve Grant	\$ 147.05	\$ 1,961.05	\$1,814.00
3920	RATE STABILIZATION/SAVINGS	\$ 2,001,197.04	\$ 2,002,203.38	\$1,006.34
4801	CASH - CCB QUINCY BEND ACCOUNT	\$ 6,262.03	\$ 5,648.61	(\$613.42)
6051	HURRICANE MICHAEL RECOVERY FEE	\$ 478,578.28	\$ 16,726.55	(\$461,851.73)
6701	CASH-SRF SEWER	\$ 283,308.08	\$ 200,016.94	(\$83,291.14)
6702	CASH - DRINKING WATER LOAN	\$ 285,774.28	\$ 192,060.18	(\$93,714.10)
6711	CASH - SEWER SMTGRD CONSTRUCTION	\$ 1,551,840.17	\$ 1,555,939.01	\$4,098.84
8679	CENTENNIAL INVESMENT	\$ 510,171.80	\$ 521,393.48	\$11,221.68
GRAND TOTAL		\$ 8,833,707.23	\$ 8,776,020.86	\$ (57,686.37)

CITY OF QUINCY, FL
Bank Statement Listing
Prior Month Variance April 2023 vs May 2023
May 31, 2023

Last 4 digits of acct number	Description	April 2023 Reconciled Balance	May 2023 Reconciled Balance	Variance
6401	CASH CCB CENTRAL CASH 6401	\$ 1,704,235.73	\$ 1,465,060.60	(\$239,175.13)
0002	CASH-CP IM REV BND DBT SVC BANK1	\$ 100,000.00	\$ 130,000.00	\$30,000.00
0096	CASH-UTIL SYS IMPR REFD REV BD 03	\$ 78,736.57	\$ 78,937.19	\$200.62
0901	CASH - CRA SEPARATE BANK CCB	\$ 475,430.11	\$ 445,863.44	(\$29,566.67)
1001	CASH-ARPA GRANT FUNDS	\$ 2,087,195.43	\$ 2,087,195.43	\$0.00
2829	CASH - CONFISCATED PROPERTY	\$ 22,523.70	\$ 22,540.30	\$16.60
3401	LANDFILL LT CARE ESCROW	\$ 50,474.70	\$ 50,474.70	\$0.00
3611	SRL Loan Reserve Grant	\$ 1,961.05	\$ 1,961.05	\$0.00
3920	RATE STABILIZATION/SAVINGS	\$ 2,002,203.38	\$ 2,002,203.38	\$0.00
4801	CASH - CCB QUINCY BEND ACCOUNT	\$ 4,419.00	\$ 5,648.61	\$1,229.61
6051	HURRICANE MICHAEL RECOVERY FEE	\$ 16,726.55	\$ 16,726.55	\$0.00
6701	CASH-SRF SEWER	\$ 200,016.94	\$ 200,016.94	\$0.00
6702	CASH - DRINKING WATER LOAN	\$ 100,374.34	\$ 192,060.18	\$91,685.84
6711	CASH - SEWER SMTGRD CONSTRUCTION	\$ 1,555,939.01	\$ 1,555,939.01	\$0.00
8679	CENTENNIAL INVESMENT	\$ 519,829.01	\$ 521,393.48	\$1,564.47
GRAND TOTAL		\$ 8,920,065.52	\$ 8,776,020.86	\$ (144,044.66)

Prepared by Amanda Matthews

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	333
Account Number	XXXXXX6401	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	1,778,695.11	Days in this Statement Period	31
185 Deposits/Credits	2,353,470.63	Avg Ledger Balance	1,966,153.92
293 Checks/Debits	2,504,930.44	Avg Collected Balance	1,943,455.77
Service Charges	.00		
Interest Paid	.00		
Ending Balance	1,627,235.30	2023 Interest Paid	7,834.00

Bank Statement Balance, 5/31/2023

In general ledger - o/s - not in the bank	\$	1,627,235.30
CRPT deposit in transit		\$30,355.29
Exceleron Deposits in Transit	\$	55,778.83
Outstanding AP Transactions	\$	(8,978.38)
Outstanding Checks	\$	(239,330.44)

Bank Statement Reconciled Balance, 5/31/2023 \$ 1,465,060.60

General Ledger Balance, 5/31/2023 1,465,300.99
O/S chargeback \$ (240.39)

Adjusted General Ledger Balance, 5/31/2023 \$ 1,465,060.60

Difference \$ -



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CITY OF QUINCY
 OPERATING ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
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CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	333
Account Number	XXXXXXX6401	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	1,778,695.11	Days in this Statement Period	31
185 Deposits/Credits	2,353,470.63	Avg Ledger Balance	1,966,153.92
293 Checks/Debits	2,504,930.44	Avg Collected Balance	1,943,455.77
Service Charges	.00		
Interest Paid	.00		
Ending Balance	1,627,235.30	2023 Interest Paid	7,834.00

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/01	PNP BILLPAYMENT 042623SETTCCD 6058	14,889.61
5/01	TRSF TO CHECKING XX6401 TRANSF COQ OPERATING FOR ADMIN SUPPO	1,666.67
5/01	ACTIVE MINERALS ALLOCATED CCD VE0090	641.24
5/01	REMOTE CAPTURE DEPOSIT	2,877.60
5/02	PNP BILLPAYMENT 042712SETTCCD 6058	15,623.80
5/02	STATE OF FLORIDAPAYMENTS CTX	7,403.83



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BUSINESS CHECKING + INTEREST XXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
	ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230501*1133*U*00200*	
5/02	CASS INFO. CARR.CONC ACCTSCCD CITY032351A	1,945.65
5/02	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	165.73
5/02	ENGIE INSIGHT 820EFT0001CCD EF3050112151631 RMR*IV*56670436 **101.43**\	101.43
5/02	DTM*003*20230502**\ REMOTE CAPTURE DEPOSIT	9,505.73
5/02	REMOTE CAPTURE DEPOSIT	6,547.46
5/02	REMOTE CAPTURE DEPOSIT	5,449.80
5/02	REMOTE CAPTURE DEPOSIT	600.00
5/03	PNP BILLPAYMENT 042823SETTCCD 6058	24,578.09
5/03	PNP BILLPAYMENT 043023SETTCCD 6058	4,860.50
5/03	PNP BILLPAYMENT 042923SETTCCD 6058	3,914.57
5/03	ENGIE INSIGHT 820EFT0001CCD EF3050211551570 RMR*IV*6419001 **573.69**\ DTM*003*20230503**\ REMOTE CAPTURE DEPOSIT	896.43
5/03	REMOTE CAPTURE DEPOSIT	125,389.09
5/03	REMOTE CAPTURE DEPOSIT	21,008.79
5/03	REMOTE CAPTURE DEPOSIT	15,617.26
5/03	REMOTE CAPTURE DEPOSIT	797.86
5/04	STATE OF FLORIDAPAYMENTS CTX	164,249.58



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BUSINESS CHECKING + INTEREST XXXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
	ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230503*1134*U*00200*	
5/04	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230503*1134*U*00200*	41,062.42
5/04	PAYMENTECH TRANSFER CCD EXCEL0004735809	19,271.88
5/04	AP CHECK PAYABLES CCD 71323	18,171.79
5/04	ENGIE INSIGHT 820EFT0001CCD EF3050311481709 RMR*IV*795011 **64.28**\	1,000.52
5/04	DTM*003*20230504**\ REMOTE CAPTURE DEPOSIT	13,905.72
5/04	REMOTE CAPTURE DEPOSIT	11,851.68
5/04	REMOTE CAPTURE DEPOSIT	9,695.40
5/04	REMOTE CAPTURE DEPOSIT	9,046.23
5/04	REMOTE CAPTURE DEPOSIT	200.00
5/05	PAYMENTECH TRANSFER CCD EXCEL0004735809	14,836.98
5/05	ENGIE INSIGHT 820EFT0001CCD EF3050412041591 RMR*IV*3120011 **257.48**\ DTM*003*20230505**\ CASS INFO. CARR.CONC ACCTSCCD CITY032351A	1,874.01
5/05	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV	1,789.21
5/05	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV	1,215.14



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BUSINESS CHECKING + INTEREST XXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
5/05	*230504*1136*U*00200* AMERICAN EXPRESSSETTLEMENTCCD 6585952864	207.90
5/05	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230504*1136*U*00200*	64.59
5/05	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230504*1136*U*00200*	43.50
5/05	REMOTE CAPTURE DEPOSIT	13,307.17
5/05	REMOTE CAPTURE DEPOSIT	7,185.58
5/05	REMOTE CAPTURE DEPOSIT	4,324.32
5/05	REMOTE CAPTURE DEPOSIT	300.00
5/05	DEPOSIT	126.78
5/08	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230504*1136*U*00200*	70,444.49
5/08	CITY OF QUINCY A/P PAYMTCTX ISA*00*0000000000*00*0000000000 0*ZZ*CITY OF QUINCY*ZZ*VENDOR PAYMENTS*230508*0848*U*00200*0	36,653.23
5/08	CITY OF QUINCY UTILITY PDPPD	34,560.05
5/08	PAYMENTECH TRANSFER CCD EXCEL0004735809	23,021.27
5/08	CITY OF QUINCY UTILITY PDCCD 15-96000416	2,131.32
5/08	CASS INFO. CARR.CONC ACCTSCCD CITYO32351A	2,027.11
5/08	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	283.95



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BUSINESS CHECKING + INTEREST

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DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
5/08	ENGIE INSIGHT 820EFT0001CCD EF3050512281595 RMR*IV*6086001 **97.08**\	239.81
5/08	DTM*003*20230508**\ AMERICAN EXPRESSSETTLEMENTCCD 6585952864	119.95
5/08	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230505*1138*U*00200*	5.00
5/08	REMOTE CAPTURE DEPOSIT	25,157.69
5/08	REMOTE CAPTURE DEPOSIT	11,125.39
5/08	REMOTE CAPTURE DEPOSIT	9,787.63
5/08	REMOTE CAPTURE DEPOSIT	200.00
5/09	PAYMENTECH TRANSFER CCD EXCEL0004735809	17,742.61
5/09	CASS INFO. CARR.CONC ACCTSCCD CITY032351A	167.13
5/09	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230508*1133*U*00200*	113.31
5/09	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	112.47
5/09	ENGIE INSIGHT 820EFT0001CCD EF3050811571621 RMR*IV*3745011 **58.44**\	58.44
5/09	DTM*003*20230509**\ REMOTE CAPTURE DEPOSIT	11,373.04
5/09	REMOTE CAPTURE DEPOSIT	5,807.36
5/09	REMOTE CAPTURE DEPOSIT	2,246.92



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DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
5/10	PAYMENTECH TRANSFER CCD EXCEL0004735809	48,055.27
5/10	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	2,515.50
5/10	CASS INFO. CARR.CONC ACCTSCCD CITY032351A	454.24
5/10	ENGIE INSIGHT 820EFT0001CCD EF3050911431881 RMR*IV*795011 **68.19**\ DTM*003*20230510**\ 5/10 REMOTE CAPTURE DEPOSIT	68.19
5/10	5/10 REMOTE CAPTURE DEPOSIT	7,427.49
5/10	5/10 REMOTE CAPTURE DEPOSIT	6,820.50
5/10	5/10 REMOTE CAPTURE DEPOSIT	4,309.36
5/10	5/10 REMOTE CAPTURE DEPOSIT	3,670.27
5/11	PAYMENTECH TRANSFER CCD EXCEL0004735809	21,205.25
5/11	TALLAHASSEE COMMPAYMENT CCD SU-001067	550.86
5/11	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	405.01
5/11	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230510*1142*U*00200*	39.25
5/11	DEPOSIT	40,991.54
5/11	REMOTE CAPTURE DEPOSIT	3,456.38
5/11	REMOTE CAPTURE DEPOSIT	987.34
5/11	REMOTE CAPTURE DEPOSIT	812.95
5/12	ACTIVE MINERALS ALLOCATED CCD VE0090	20,281.85
5/12	PAYMENTECH TRANSFER CCD EXCEL0004735809	13,781.92
5/12	STATE OF FLORIDAPAYMENTS CTX	5.00



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DEPOSITS AND OTHER CREDITS

Date	Description	Amount
	ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230511*1137*U*00200*	
5/12	REMOTE CAPTURE DEPOSIT	4,737.10
5/12	REMOTE CAPTURE DEPOSIT	3,980.52
5/12	REMOTE CAPTURE DEPOSIT	2,940.32
5/15	PAYMENTECH TRANSFER CCD EXCEL0004735809	10,841.77
5/15	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	998.84
5/15	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	165.30
5/15	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230512*1135*U*00200*	10.00
5/15	REMOTE CAPTURE DEPOSIT	9,141.12
5/15	REMOTE CAPTURE DEPOSIT	8,516.48
5/15	REMOTE CAPTURE DEPOSIT	6,688.72
5/15	REMOTE CAPTURE DEPOSIT	3,000.00
5/16	PAYMENTECH TRANSFER CCD EXCEL0004735809	18,963.37
5/16	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230515*1134*U*00200*	1,601.60
5/16	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230515*1134*U*00200*	10.00
5/16	REMOTE CAPTURE DEPOSIT	57,512.41
5/16	REMOTE CAPTURE DEPOSIT	12,472.81
5/17	STATE OF FLORIDAPAYMENTS CTX	31,425.52



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DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
	ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230516*1142*U*00200*	
5/17	PAYMENTECH TRANSFER CCD EXCEL0004735809	31,115.16
5/17	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	701.30
5/17	REMOTE CAPTURE DEPOSIT	23,570.69
5/17	REMOTE CAPTURE DEPOSIT	4,537.79
5/17	REMOTE CAPTURE DEPOSIT	3,220.26
5/18	ENGIE INSIGHT 820EFT0001CCD EF3051712221771 RMR*IV*6042004 **3220.16**\	36,600.30
5/18	DTM*003*20230518**\ STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230517*1138*U*00200*	23,419.14
5/18	PAYMENTECH TRANSFER CCD EXCEL0004735809	14,810.56
5/18	SBA COMMUNICATIOPAYABLES CTX ISA*00* *00* *ZZ*SBAC *ZZ*WELLS FARGO *230517*1352*U*00401*	1,777.39
5/18	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	294.89
5/18	REMOTE CAPTURE DEPOSIT	7,226.60
5/18	REMOTE CAPTURE DEPOSIT	6,513.19
5/18	REMOTE CAPTURE DEPOSIT	468.80
5/18	REMOTE CAPTURE DEPOSIT	250.00
5/19	PAYMENTECH TRANSFER CCD EXCEL0004735809	10,909.13



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Capital City Bank OnLine

CITY OF QUINCY
 OPERATING ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
 Primary Account

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BUSINESS CHECKING + INTEREST

XXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
5/19	ENGIE INSIGHT 820EFT0001CCD EF3051811491599 RMR*IV*6382001 **946.63**\	3,291.34
5/19	DTM*003*20230519**\ AMERICAN EXPRESSSETTLEMENTCCD 6585952864	2,878.50
5/19	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230518*1139*U*00200*	10.00
5/19	REMOTE CAPTURE DEPOSIT	16,655.13
5/19	REMOTE CAPTURE DEPOSIT	13,637.67
5/19	REMOTE CAPTURE DEPOSIT	9,512.16
5/19	REMOTE CAPTURE DEPOSIT	525.00
5/22	CITY OF QUINCY UTILITY PDPPD	177,647.15
5/22	PAYMENTECH TRANSFER CCD EXCEL0004735809	10,812.05
5/22	CASS INFO. CARR. CONC ACCTSCCD CITY032351A	6,840.43
5/22	ENGIE INSIGHT 820EFT0001CCD EF3051911381679 RMR*IV*651014 **438.53**\	5,244.72
5/22	DTM*003*20230522**\ AMERICAN EXPRESSSETTLEMENTCCD 6585952864	4,825.44
5/22	CITY OF QUINCY UTILITY PDCCD 15-96000416	132.71
5/22	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230519*1133*U*00200*	5.00
5/22	REMOTE CAPTURE DEPOSIT	26,831.40



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Capital City Bank OnLine

CITY OF QUINCY
OPERATING ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

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BUSINESS CHECKING + INTEREST

XXXXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/22	REMOTE CAPTURE DEPOSIT	16,704.15
5/22	REMOTE CAPTURE DEPOSIT	8,698.86
5/23	PAYMENTECH TRANSFER CCD EXCEL0004735809	13,516.85
5/23	CASS INFO. CARR.CONC ACCTSCCD CITY032351A	3,350.36
5/23	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	3,077.32
5/23	ENGIE INSIGHT 820EFT0001CCD EF3052211201670 RMR*IV*8539001 **34.11**\ DTM*003*20230523**\ 5/23	108.97
5/23	REMOTE CAPTURE DEPOSIT	36,430.74
5/23	REMOTE CAPTURE DEPOSIT	29,619.51
5/23	REMOTE CAPTURE DEPOSIT	7,221.94
5/23	DEPOSIT	146.60
5/24	PAYMENTECH TRANSFER CCD EXCEL0004735809	42,741.86
5/24	ENGIE INSIGHT 820EFT0001CCD EF3052312301618 RMR*IV*8570001 **60.14**\ DTM*003*20230524**\ 5/24	405.75
5/24	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	285.78
5/24	REMOTE CAPTURE DEPOSIT	158,869.65
5/24	REMOTE CAPTURE DEPOSIT	23,287.04
5/24	REMOTE CAPTURE DEPOSIT	2,351.23
5/24	REMOTE CAPTURE DEPOSIT	300.00
5/25	PAYMENTECH TRANSFER CCD EXCEL0004735809	23,636.39
5/25	ENGIE INSIGHT 820EFT0001CCD EF3052412081808	10,592.05



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Capital City Bank OnLine

CITY OF QUINCY
OPERATING ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

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BUSINESS CHECKING + INTEREST

XXXXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
	RMR*IV*3233012 **9074.07**\ DTM*003*20230525**\ CENTENNIAL BANK BANKTEL CCD	921.38
5/25	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	420.90
5/25	A/A EXCESS EARNINGS INT CREDIT	4,449.19
5/25	REMOTE CAPTURE DEPOSIT	3,553.29
5/25	REMOTE CAPTURE DEPOSIT	3,021.73
5/25	REMOTE CAPTURE DEPOSIT	200.00
5/26	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230525*1134*U*00200*	52,766.54
5/26	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230525*1135*U*00200*	42,943.96
5/26	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230525*1135*U*00200*	14,462.23
5/26	PAYMENTECH TRANSFER CCD EXCEL0004735809	11,556.35
5/26	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	9,901.98
5/26	ACTIVE MINERALS ALLOCATED CCD VE0090	675.53
5/26	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230525*1135*U*00200*	5.00
5/26	REMOTE CAPTURE DEPOSIT	38,526.84
5/26	REMOTE CAPTURE DEPOSIT	8,591.16



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Capital City Bank OnLine

CITY OF QUINCY
 OPERATING ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
 Primary Account

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BUSINESS CHECKING + INTEREST

XXXXXXX6401 (Continued)

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/26	REMOTE CAPTURE DEPOSIT	2,169.35
5/26	REMOTE CAPTURE DEPOSIT	400.00
5/30	CREDIT BACK ITEM	15,935.23
5/30	PAYMENTECH TRANSFER CCD EXCEL0004735809	10,773.34
5/30	AMERICAN EXPRESSSETTLEMENTCCD 6585952864	729.27
5/30	ENGIE INSIGHT 820EFT0001CCD EF3052612101964 RMR*IV*5779002 **704.85**\	704.85
5/30	DTM*003*20230530**\	
5/30	REMOTE CAPTURE DEPOSIT	19,470.14
5/30	REMOTE CAPTURE DEPOSIT	6,867.16
5/30	REMOTE CAPTURE DEPOSIT	2,131.96
5/30	REMOTE CAPTURE DEPOSIT	160.00
5/30	DEPOSIT	145.78
5/31	AP CHECK PAYABLES CCD 71323	17,959.61
5/31	STATE OF FLORIDAPAYMENTS CTX ISA*00*NV *00*NV *ZZ*9001395052 *ZZ*NV *230530*1133*U*00200*	14,875.71
5/31	PAYMENTECH TRANSFER CCD EXCEL0004735809	9,058.49
5/31	ENGIE INSIGHT 820EFT0001CCD EF3053011551642 RMR*IV*56670436 **115.41**\	115.41
5/31	DTM*003*20230531**\	
5/31	REMOTE CAPTURE DEPOSIT	14,223.12
5/31	REMOTE CAPTURE DEPOSIT	7,947.34
5/31	REMOTE CAPTURE DEPOSIT	6,871.74
5/31	REMOTE CAPTURE DEPOSIT	3,493.34



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Capital City Bank OnLine

CITY OF QUINCY
 OPERATING ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
 Primary Account

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DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/31	REMOTE CAPTURE DEPOSIT	1,400.00

OTHER DEBITS

Date	Description	Amount
5/01	TRSF TO CHECKING XX6702 DEBT S	91,685.84-
	ERVICE FUNDS TRANSFER VIA ONLI	
5/01	TRSF TO CHECKING XX0002 TRSF T	30,000.00-
	O CHECKING XX0002 DEBT SERVIC	
5/01	AMER FUNDS INST PAYMENTS CTX	23,958.36-
	ISA*00* *00*	
	*ZZ*AMER FUNDS INST*ZZ*THE CI	
	TY OF QUI*230428*1556*U*00400*	
5/02	FL DEPT OF REVENCHILDSUPP CCD	3,646.21-
	202305020000523	
5/02	PNP BILLPAYMENT 042723SD CCD	297.05-
	6058	
5/05	CHARGEBACK	4,318.03-
5/05	CHARGEBACK	450.00-
5/05	PNP BILLPAYMENT 050223SD CCD	233.68-
	6058	
5/08	CITY OF QUINCY A/P PAYMTCTX	589,137.78-
5/08	CITY OF QUINCY A/P PAYMTCTX	36,653.23-
5/08	CITY OF QUINCY A/P PAYMTCTX	5,701.64-
5/09	CHARGEBACK	843.21-
5/09	CHARGEBACK	127.00-
5/09	RDC DEPOSIT DELETION	55.00-
5/12	CHARGEBACK	265.94-
5/12	CITY OF QUINCY PAYROLL PPD	180,735.33-
5/12	CITY OF QUINCY A/P PAYMTCTX	2,832.93-
5/12	PAYMENTECH TRANSFER CCD	530.99-
	EXCEL0004735806	
5/15	CITY OF QUINCY A/P PAYMTCTX	11,932.85-



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Capital City Bank OnLine

CITY OF QUINCY
 OPERATING ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
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			OTHER DEBITS
Date	Description		Amount
5/16	FL DEPT OF REVENCHILDSUPP CCD 202305160000275		3,816.08-
5/16	PAYMENTECH TRANSFER CCD EXCEL0004735806		440.00-
5/17	AMER FUNDS INST PAYMENTS CTX ISA*00* *00*		24,538.93-
	*ZZ*AMER FUNDS INST*ZZ*THE CI TY OF QUI*230516*1042*U*00400*		
5/17	PAYMENTECH TRANSFER CCD EXCEL0004735806		343.41-
5/17	PNP BILLPAYMENT 051223SD CCD 6058		309.13-
5/22	BANK CARD PAYMENT CCD 471529000377577		8,130.19-
5/23	CHARGEBACK		400.00-
5/25	CHARGEBACK		500.00-
5/25	CHARGEBACK		27.50-
5/25	IRS USATAXPYMTCCD 270354575836927		55,240.47-
5/26	CITY OF QUINCY PAYROLL PPD		180,465.81-
5/26	IRS USATAXPYMTCCD 270354655342407		55,531.41-
5/26	FLA DEPT REVENUEC01 CCD 48955174		23,540.45-
5/26	PNP BILLPAYMENT PNP FEES CCD 6058		15,935.23-
5/26	CITY OF QUINCY A/P PAYMTCTX		2,862.48-
5/26	CITY OF QUINCY PAYROLL PPD		1,618.54-
5/26	IRS USATAXPYMTCCD 270354685046088		384.46-
5/30	CITY OF QUINCY A/P PAYMTCTX		606,592.13-
5/30	CITY OF QUINCY A/P PAYMTCTX		6,288.94-
5/30	FL DEPT OF REVENCHILDSUPP CCD 202305300000407		4,008.08-



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Capital City Bank OnLine

CITY OF QUINCY
 OPERATING ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
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BUSINESS CHECKING + INTEREST XXXXXXX6401 (Continued)

OTHER DEBITS		
Date	Description	Amount
5/31	AMER FUNDS INST PAYMENTS CTX ISA*00* *00* *ZZ*AMER FUNDS INST*ZZ*THE CI TY OF QUI*230530*1556*U*00400*	24,438.14-
5/31	FLA DEPT REVENUEC22 CCD 49289522	23,423.78-
5/31	PNP BILLPAYMENT 052523SD CCD 6058	197.05-

CHECKS IN NUMBER ORDER					
Date	Check No	Amount	Date	Check No	Amount
5/23	9951794	130.40	5/19	9952226*	276.02
5/30	9951984*	102.50	5/08	9952228*	224.04
5/31	9952049*	294.25	5/01	9952229	262.50
5/18	9952069*	82.10	5/17	9952230	285.00
5/02	9952070	80.10	5/02	9952231	19.15
5/30	9952081*	195.72	5/12	9952232	141.69
5/19	9952085*	191.79	5/08	9952233	949.29
5/18	9952184*	160.00	5/05	9952234	633.20
5/19	9952190*	160.00	5/05	9952235	27,444.30
5/05	9952208*	50.00	5/01	9952236	3,895.92
5/31	9952209	224.97	5/18	9952237	460.21
5/25	9952211*	214.83	5/01	9952238	9,216.84
5/05	9952212	276.42	5/11	9952239	418.20
5/03	9952213	138.16	5/09	9952240	941.00
5/11	9952214	110.60	5/03	9952241	1,537.94
5/09	9952217*	140.00	5/10	9952242	280.73
5/16	9952218	186.38	5/08	9952243	93.76
5/17	9952219	250.13	5/09	9952244	17.00
5/23	9952220	252.74	5/03	9952245	183.74
5/15	9952222*	154.17	5/10	9952246	239.27

* Denotes missing check numbers



Thru:05/31/2023

For Bank: CAPITAL CITY BANK 0002 CAPITAL IMPROV REV BOND 2002

Description	Amount
210-101-00000	130,000.00
310-101-00000	0.00
Total G/L Balances	130,000.00
Outstanding Payments	0.00
Adjusted Balance	130,000.00
Statement Balance	130,000.00
Variance	0.00



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CITY OF QUINCY
CAPITAL IMPROVEMENT
REVENUE BONDS SERIES 2002
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

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CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXXX0002	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	100,000.00	Days in this Statement Period	31
1 Deposits/Credits	30,000.00	Avg Ledger Balance	130,000.00
Checks/Debits	.00	Avg Collected Balance	130,000.00
Service Charges	.00		
Interest Paid	.00		
Ending Balance	130,000.00	2023 Interest Paid	29.71

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/01	TRSF TO CHECKING XX0002 TRSF T O CHECKING XX0002 DEBT SERVIC	30,000.00

DAILY BALANCE INFORMATION

Date	Balance
5/01	130,000.00

-----END OF STATEMENT-----

Thru:05/31/2023

For Bank: CENTENNIAL BANK 0096 UTILITY BOND FUNDS



Description	Amount
404-101-10300	78,937.19
Total G/L Balances	78,937.19
Outstanding Payments	0.00
Adjusted Balance	78,937.19
Statement Balance	78,937.19
Variance	0.00



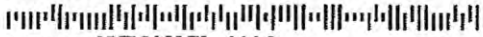
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 CONWAY, AR 72033
 888-372-9788
 www.my100bank.com



RETURN SERVICE REQUESTED

*****AUTO**SCH 5-DIGIT 32351

715 0.4670 AV 0.471 5 1 77 118161-01A**000715



CITY OF QUINCY
 UTILITY BOND FUNDS
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

05/31/23
 *****0096

CYCLE-031

*** CHECKING *** 1406 PAN BUS MMA NI
 ACCOUNT NUMBER 0111010096
 PREVIOUS STATEMENT BALANCE AS OF 04/30/23 78,736.57
 PLUS 1 DEPOSITS AND OTHER CREDITS 200.62
 LESS 0 CHECKS AND OTHER DEBITS00
 CURRENT STATEMENT BALANCE AS OF 05/31/23 78,937.19
 NUMBER OF DAYS IN THIS STATEMENT PERIOD 31

CHECKING ACCOUNT TRANSACTIONS

DATE	DESCRIPTION	DEBITS	CREDITS
05/31	INTEREST PAYMENT		200.62

BALANCE BY DATE

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
04/30	78,736.57	05/31	78,937.19				

PAYER FEDERAL ID NUMBER..... 71-0009885
 INTEREST PAID YEAR TO DATE..... 972.43



Thru:05/31/2023

For Bank: CAPITAL CITY BANK 0901 COMMUNITY REDEVELOPMENT TRUST

Description	Amount
002-101-00002	445,863.44
Total G/L Balances	445,863.44
Outstanding Payments	0.00
Adjusted Balance	445,863.44
Statement Balance	445,863.44
Variance	0.00



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CITY OF QUINCY
 COMMUNITY REDEVELOPMENT AREA
 TRUST FUND
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
 Primary Account

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CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	3
Account Number	XXXXXXXX0901	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	475,430.11	Days in this Statement Period	31
Deposits/Credits	.00	Avg Ledger Balance	455,860.21
6 Checks/Debits	29,566.67	Avg Collected Balance	455,860.21
Service Charges	.00		
Interest Paid	.00		
Ending Balance	445,863.44	2023 Interest Paid	173.74

OTHER DEBITS

Date	Description	Amount
5/01	TRSF TO CHECKING XX6401 TRANSF COQ OPERATING FOR ADMIN SUPPO	1,666.67-
5/08	CITY OF QUINCY A/P PAYMTCTX	500.00-
5/24	CITY OF QUINCY A/P PAYMTCTX	600.00-

CHECKS IN NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount
5/02	12140	8,700.00	5/09	12144	7,400.00
5/22	12143*	10,700.00			

* Denotes missing check numbers



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Capital City Bank OnLine

CITY OF QUINCY
COMMUNITY REDEVELOPMENT AREA
TRUST FUND
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

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BUSINESS CHECKING + INTEREST

XXXXXXXX0901 (Continued)

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
5/01	473,763.44	5/08	464,563.44	5/22	446,463.44
5/02	465,063.44	5/09	457,163.44	5/24	445,863.44

-----END OF STATEMENT-----



Thru:05/31/2023
 For Bank: CAPITAL BANK 1001 GRANTS

Description	Amount
001-101-80002	1,962,695.43
214-101-00000	0.00
305-101-00000	0.00
306-101-00000	0.00
308-101-00000	0.00
402-101-80002	0.00
403-101-80002	124,500.00
404-101-80002	0.00
405-101-80002	0.00
Total G/L Balances	2,087,195.43
Outstanding Payments	0.00
Adjusted Balance	2,087,195.43
Statement Balance	2,087,195.43
Variance	0.00



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CITY OF QUINCY
IMPROVEMENT & REFUNDING
REVENUE BONDS, SERIES 2003
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 1
XXXXXXXX1001

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXXX1001	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	2,087,195.43	Days in this Statement Period	31
Deposits/Credits	.00	Avg Ledger Balance	2,087,195.43
Checks/Debits	.00	Avg Collected Balance	2,087,195.43
Service Charges	.00		
Interest Paid	.00		
Ending Balance	2,087,195.43		

DAILY BALANCE INFORMATION

Date	Balance
5/01	2,087,195.43

-----END OF STATEMENT-----



Thru:05/31/2023

For Bank: CENTENNIAL BANK 2829 LAW ENFORCEMENT TRUST FUND

Description	Amount
105-101-00000	22,540.30
Total G/L Balances	22,540.30
Outstanding Payments	0.00
Adjusted Balance	22,540.30
Statement Balance	22,540.30
Variance	0.00



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RETURN SERVICE REQUESTED

*****AUTO**SCH 5-DIGIT 32351

716 0.4670 AV 0.471 5 1 78 118161-01A**000716



CITY OF QUINCY
 LAW ENFORCEMENT TRUST FUND ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

05/31/23
 *****2829
 CYCLE-031

*** CHECKING *** 1506 PAN BUSINESS MM
 ACCOUNT NUMBER 0111012829
 PREVIOUS STATEMENT BALANCE AS OF 04/30/23 22,523.70
 PLUS 1 DEPOSITS AND OTHER CREDITS 16.60
 LESS 0 CHECKS AND OTHER DEBITS00
 CURRENT STATEMENT BALANCE AS OF 05/31/23 22,540.30
 NUMBER OF DAYS IN THIS STATEMENT PERIOD 31

CHECKING ACCOUNT TRANSACTIONS

DATE	DESCRIPTION	DEBITS	CREDITS
05/31	INTEREST PAYMENT		16.60

BALANCE BY DATE

DATE	BALANCE	DATE	BALANCE
04/30	22,523.70	05/31	22,540.30

PAYER FEDERAL ID NUMBER..... 71-0009885
 INTEREST PAID YEAR TO DATE..... 109.16



Thru:05/31/2023

For Bank: CAPITAL CITY BANK 3401 LANDFILL LT CARE ESCROW

Description	Amount
407-152-00000	50,474.70
Total G/L Balances	50,474.70
Outstanding Payments	0.00
Adjusted Balance	50,474.70
Statement Balance	50,474.70
Variance	0.00



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CITY OF QUINCY
LANDFILL LONG-TERM CARE ESCROW
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

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CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXX3401	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	50,474.70	Days in this Statement Period	31
Deposits/Credits	.00	Avg Ledger Balance	50,474.70
Checks/Debits	.00	Avg Collected Balance	50,474.70
Service Charges	.00		
Interest Paid	.00		
Ending Balance	50,474.70		

DAILY BALANCE INFORMATION

Date	Balance
5/01	50,474.70

-----END OF STATEMENT-----



Thru:05/31/2023

For Bank: WW 200110 Loan Reserve SRL Loan Reserve Grant Requirement

Description	Amount
402-101-00011	1,961.05
Total G/L Balances	1,961.05
Outstanding Payments	0.00
Adjusted Balance	1,961.05
Statement Balance	1,961.05
Variance	0.00



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WW 200110 LOAN RESERVE
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 3/31/23
Primary Account

Page 1
XXXXXXXX3611

SAVINGS ACCOUNT

Everyday Savings for Business

Account Number	XXXXXXXX3611	Statement Dates	1/01/23 thru 4/02/23
Previous Balance	120.05	Days in this Statement Period	92
1 Deposits/Credits	1,850.00	Avg Ledger Balance	282.23
Checks/Debits	.00	Avg Collected Balance	282.23
Service Charge	9.00	Interest Earned	.01
Interest Paid	.00	Annual Percentage Yield Earned	0.02%
Ending Balance	1,961.05		

CREDITS AND DEBITS

Date	Description	Amount
1/31	SERVICE CHARGE	3.00-
2/28	SERVICE CHARGE	3.00-
3/31	TRSF TO SAVINGS XX3611 SRF LOA	1,850.00
	N DEBT SERVICE 1849.27	
3/31	SERVICE CHARGE	3.00-

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance
1/01	120.05	2/28	114.05
1/31	117.05	3/31	1,961.05



e | statement

Capital City Bank OnLine

CITY OF QUINCY
WW 200110 LOAN RESERVE
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 3/31/23
Primary Account

Page 2
XXXXXXXX3611

Everyday Savings for Business

XXXXXXXX3611 (Continued)

INTEREST RATE SUMMARY

Date	Interest Rate
3/31	0.050000%

-----END OF STATEMENT-----



Thru:05/31/2023
For Bank: CAPITAL CITY BANK 3920 SAVINGS

Description	Amount
403-101-00001	0.00
403-101-00002	2,002,203.38
Total G/L Balances	2,002,203.38
Outstanding Payments	0.00
Adjusted Balance	2,002,203.38
Statement Balance	2,002,203.38
Variance	0.00



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CITY OF QUINCY
UTILITY DEPOSIT ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 3/31/23
Primary Account

Page 1
XXXXXXXX3920

SAVINGS ACCOUNT

REGULAR SAVINGS BUSINESS

Account Number	XXXXXXXX3920	Statement Dates	1/01/23 thru 4/02/23
Previous Balance	2,001,951.06	Days in this Statement Period	92
Deposits/Credits	.00	Avg Ledger Balance	2,001,951.06
Checks/Debits	.00	Avg Collected Balance	2,001,951.06
Service Charge	.00	Interest Earned	252.32
Interest Paid	252.32	Annual Percentage Yield Earned	0.05%
Ending Balance	2,002,203.38	2023 Interest Paid	252.32

CREDITS AND DEBITS

Date	Description	Amount
4/02	INTEREST DEPOSIT	252.32

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance
1/01	2,001,951.06	4/02	2,002,203.38



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Bank**

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CITY OF QUINCY
UTILITY DEPOSIT ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 3/31/23
Primary Account

Page 2
XXXXXXXX3920

REGULAR SAVINGS BUSINESS

XXXXXXXX3920 (Continued)

INTEREST RATE SUMMARY

Date	Interest Rate
12/31	0.050000%

-----END OF STATEMENT-----



Thru:05/31/2023

For Bank: CAPITAL CITY BANK 4801 QUINY BEND AFLAC FLEX ACCOUNT

Description	Amount
001-101-00003	5,648.61
699-101-00000	0.00
Total G/L Balances	5,648.61
Outstanding Payments	0.00
Adjusted Balance	5,648.61
Statement Balance	5,648.61
Variance	0.00



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CITY OF QUINCY
QUINCY BEND ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 1
XXXXXXX4801

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXX4801	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	4,419.00	Days in this Statement Period	31
3 Deposits/Credits	1,659.04	Avg Ledger Balance	4,989.58
10 Checks/Debits	429.43	Avg Collected Balance	4,989.58
Service Charges	.00		
Interest Paid	.00		
Ending Balance	5,648.61		

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/08	CITY OF QUINCY A/P PAYMTCTX ISA*00*0000000000*00*000000000 0*ZZ*CITY OF QUINCY*ZZ*VENDOR PAYMENTS*230508*1638*U*00200*0	414.76
5/15	CITY OF QUINCY A/P PAYMTCTX ISA*00*0000000000*00*000000000 0*ZZ*CITY OF QUINCY*ZZ*VENDOR PAYMENTS*230515*1201*U*00200*0	829.52
5/30	CITY OF QUINCY A/P PAYMTCTX ISA*00*0000000000*00*000000000 0*ZZ*CITY OF QUINCY*ZZ*VENDOR	414.76



e | statement

Capital City Bank OnLine

CITY OF QUINCY
 QUINCY BEND ACCOUNT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

Date 5/31/23
 Primary Account

Page 2
 XXXXXXX4801

BUSINESS CHECKING + INTEREST XXXXXXX4801 (Continued)

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
	PAYMENTS*230530*0903*U*00200*0	

OTHER DEBITS

Date	Description	Amount
5/01	WAGWORKS FSA RECEIVABLECCD INV5104327	13.46-
5/05	WAGWORKS FSA RECEIVABLECCD INV5123288	54.99-
5/08	WAGWORKS FSA RECEIVABLECCD INV5137535	74.99-
5/09	WAGWORKS FSA RECEIVABLECCD INV5140121	50.00-
5/16	WAGWORKS FSA RECEIVABLECCD INV5163713	55.00-
5/16	WAGWORKS FSA RECEIVABLECCD INV5172690	10.99-
5/18	WAGWORKS FSA RECEIVABLECCD INV5177591	40.00-
5/25	WAGWORKS RECEIVABLECCD INV5092297	100.00-
5/31	WAGWORKS FSA RECEIVABLECCD INV5221134	15.00-
5/31	WAGWORKS FSA RECEIVABLECCD INV5223441	15.00-

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
5/01	4,405.54	5/09	4,640.32	5/18	5,363.85
5/05	4,350.55	5/15	5,469.84	5/25	5,263.85
5/08	4,690.32	5/16	5,403.85	5/30	5,678.61



e | statement

Capital City Bank OnLine

CITY OF QUINCY
QUINCY BEND ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 3
XXXXXXXX4801

BUSINESS CHECKING + INTEREST

XXXXXXXX4801 (Continued)

DAILY BALANCE INFORMATION

Date	Balance
5/31	5,648.61

-----END OF STATEMENT-----



Thru:05/31/2023

For Bank: Capital City Bank Hurricane Michael Recovery Fee Account

Description	Amount
403-101-00003	16,726.55
Total G/L Balances	16,726.55
Outstanding Payments	0.00
Adjusted Balance	16,726.55
Statement Balance	16,726.55
Variance	0.00



**Capital City
Bank**

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CITY OF QUINCY
HURRICANE MICHAEL FEE ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 1
XXXXXXX6051

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXX6051	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	16,726.55	Days in this Statement Period	31
Deposits/Credits	.00	Avg Ledger Balance	16,726.55
Checks/Debits	.00	Avg Collected Balance	16,726.55
Service Charges	.00		
Interest Paid	.00		
Ending Balance	16,726.55		

DAILY BALANCE INFORMATION

Date	Balance
5/01	16,726.55

-----END OF STATEMENT-----



Thru:05/31/2023

For Bank: CAPITAL CITY BANK 6701 FL DEP LOAN REPAY

Description	Amount
402-101-80000	200,016.94
Total G/L Balances	200,016.94
Outstanding Payments	0.00
Adjusted Balance	200,016.94
Statement Balance	200,016.94
Variance	0.00



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CITY OF QUINCY
STATE DEP LOAN REPAYMENT RESERVE
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 1
XXXXXXXX6701

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXXX6701	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	200,016.94	Days in this Statement Period	31
Deposits/Credits	.00	Avg Ledger Balance	200,016.94
Checks/Debits	.00	Avg Collected Balance	200,016.94
Service Charges	.00		
Interest Paid	.00		
Ending Balance	200,016.94	2023 Interest Paid	39.12

DAILY BALANCE INFORMATION

Date	Balance
5/01	200,016.94

-----END OF STATEMENT-----

Thru:05/31/2023

For Bank: CAPITAL CITY BANK 6702 DRINKING WATER LOAN



Description	Amount
404-101-80001	192,060.18
Total G/L Balances	192,060.18
Outstanding Payments	0.00
Adjusted Balance	192,060.18
Statement Balance	192,060.18
Variance	0.00



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CITY OF QUINCY
DRINKING WATER LOAN REPAYMENT
RESERVE ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 1
XXXXXXXX6702

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXXX6702	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	100,374.34	Days in this Statement Period	31
1 Deposits/Credits	91,685.84	Avg Ledger Balance	192,060.18
Checks/Debits	.00	Avg Collected Balance	192,060.18
Service Charges	.00		
Interest Paid	.00		
Ending Balance	192,060.18	2023 Interest Paid	25.05

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
5/01	TRSF TO CHECKING XX6702 DEBT S ERVICE FUNDS TRANSFER VIA ONLI	91,685.84

DAILY BALANCE INFORMATION

Date	Balance
5/01	192,060.18

-----END OF STATEMENT-----

Thru:05/31/2023

For Bank: CAPITAL CITY BANK 6711 SMART GRID CONSTRUCTION ACCT



Description	Amount
001-101-00010	0.00
312-101-00100	0.00
402-101-00010	2,124.45
403-101-00010	1,100,065.89
404-101-00010	226,873.86
405-101-00010	226,874.81
Total G/L Balances	1,555,939.01
Outstanding Payments	0.00
Adjusted Balance	1,555,939.01
Statement Balance	1,555,939.01
Variance	0.00



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CITY OF QUINCY
SMART GRID CONSTRUCTION ACCOUNT
404 W JEFFERSON ST
QUINCY FL 32351-2328

Date 5/31/23
Primary Account

Page 1
XXXXXXXX6711

CHECKING ACCOUNT

BUSINESS CHECKING + INTEREST		Images	0
Account Number	XXXXXXXX6711	Statement Dates	5/01/23 thru 5/31/23
Previous Balance	1,555,939.01	Days in this Statement Period	31
Deposits/Credits	.00	Avg Ledger Balance	1,555,939.01
Checks/Debits	.00	Avg Collected Balance	1,555,939.01
Service Charges	.00		
Interest Paid	.00		
Ending Balance	1,555,939.01	2023 Interest Paid	1,131.37

DAILY BALANCE INFORMATION

Date	Balance
5/01	1,555,939.01

-----END OF STATEMENT-----

Thru:05/31/2023

For Bank: CENTENNIAL BANK RENEWAL AND REPLACEMENT 8679



Description	Amount
101-101-00101	0.00
404-151-30000	521,393.48
Total G/L Balances	521,393.48
Outstanding Payments	0.00
Adjusted Balance	521,393.48
Statement Balance	521,393.48
Variance	0.00



P.O. BOX 966
 CONWAY, AR 72033
 888-372-9788
 www.my100bank.com



RETURN SERVICE REQUESTED

*****AUTO**SCH 5-DIGIT 32351

717 04670 AV 0471 5 1 79 E118161-01A**000717



CITY OF QUINCY
 RENEWAL AND REPLACEMENT
 404 W JEFFERSON ST
 QUINCY FL 32351-2328

05/31/23
 *****8679

CYCLE-031

*** CHECKING *** 1406 PAN BUS MMA NI
 ACCOUNT NUMBER 0502158679
 PREVIOUS STATEMENT BALANCE AS OF 04/30/23 519,829.01
 PLUS 1 DEPOSITS AND OTHER CREDITS 1,564.47
 LESS 0 CHECKS AND OTHER DEBITS00
 CURRENT STATEMENT BALANCE AS OF 05/31/23 521,393.48
 NUMBER OF DAYS IN THIS STATEMENT PERIOD 31

CHECKING ACCOUNT TRANSACTIONS

DATE	DESCRIPTION	DEBITS	CREDITS
05/31	INTEREST PAYMENT		1,564.47

BALANCE BY DATE

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
04/30	519,829.01	05/31	521,393.48				

PAYER FEDERAL ID NUMBER..... 71-0009885
 INTEREST PAID YEAR TO DATE..... 6,847.13

Budget Amendment
Request: Addition of Two
(2) FTE Positions to Public
Works Roads & Streets
Budget & Transfer of
Funds to Cover Salaries &
Benefits

**City of Quincy
City Commission
Agenda Request**

Date of Meeting: July 11, 2023

Date Submitted: July 6, 2023

To: Honorable Mayor and Members Of the Commission

From: Robert Nixon, City Manager
Reginald Bell, Public Works Director

Subject: Budget Amendment Request: Addition of Two (2) FTE
Positions to Public Works Roads & Streets Budget &
Transfer of Funds to Cover Salaries & Benefits

Issue:

This agenda item is a request for the Commission's approval of a budget amendment to add two (2) FTE positions to the Public Works Roads & Streets budget and to transfer \$19,801.64 from the Contractual Services line item to Regular Salaries & Wages, FICA, Retirement & Life / Health Insurance line items. Staff is requesting that this action is made effective July 3, 2023, to coincide with the start of the current pay period.

Background:

For over five years, the Public Works Department has utilized contractual workers to assist in filling gaps in the workforce and meeting its workload demands. The Department has utilized up to four contractual workers at a given time and in turn, utilized these temporary employees to fill permanent full-time vacancies as they occur. With the certification of the International Brotherhood of Electrical Workers (IBEW) Union, we are ending this practice to ensure that all positions covered by the Union are hired in a full-time permanent capacity.

Analysis:

We are requesting the addition of two (2) FTE positions within the Roads & Streets division for the remainder of the fiscal year. The two employees who are currently in the contractual positions will be transferred into the FTEs. They are currently being paid \$12.75 per hour; however, with the transfer, their hourly pay will be increased to \$15 per hour to align with the agreed upon minimum pay rate for current Union employees.

Fiscal Impact:

Hours Remaining in Fiscal Year	520 (July 3, 2023 – September 30, 2023)
Hourly Rate of Pay	\$ 15.00
Salary	\$ 7,800.00
Taxes	\$ 596.70
Retirement	\$ 936.00
Insurance	\$ 568.12 (September 1-30,2023)
Total Salary & Benefits per Employee	\$ 9,900.82
Requested Budget Amendment	\$19,801.64 (salary & benefits for 2 FTEs)

Staff is requesting the following budget amendments within the Public Works Budget (Roads & Streets):

AMOUNT	FROM	TO
\$15,600	001-430-541-30341 (\$7,121) Contractual Services 001-430-541-30530 (\$8,479) Road Materials Supplies	001-430-541-10120 Regular Salaries & Wages
\$1,193.40	001-430-541-30341	001-430-541-10210 FICA Taxes
\$1,872	001-430-541-30341	001-430-541-10220 Retirement Contributions
\$1,136.24	001-430-541-30341	001-430-541-10230 Life / Health Insurance

Recommendation:

- Option 1: Approve the budget amendment to add two (2) FTE positions to the Public Works Department and transfer \$19,757.94 within the Roads & Streets division to cover the salaries & benefits for the two positions, with an effective date of July 3, 2023.
- Option 2: Provide Direction.

Staff Recommendation:

- Option 1

Approval of FY 2022 Audit Report

CITY OF QUINCY, FLORIDA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

**CITY OF QUINCY, FLORIDA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**CITY OF QUINCY, FLORIDA
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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CITY OF QUINCY, FLORIDA

INTRODUCTORY SECTION

SEPTEMBER 30, 2022



404 W. Jefferson Street

Quincy, Florida 32351
850-618-1884

June 20, 2023

To the Honorable Board of
City Commissioners and the
Citizens of the City of Quincy
Quincy, Florida

The Annual Financial Report (AFR) of the City of Quincy (the "City") for the fiscal year ended September 30, 2022, is respectfully submitted. State law requires that a complete set of financial statements be published within nine months of fiscal year-end and presented in conformance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities and audited in accordance with generally accepted auditing standards by licensed independent certified public accountants.

This report was prepared by the Finance Department of the City of Quincy (as part of the Finance Director's legally prescribed duties as the Chief Financial Officer of the City). The City Manager and his staff are responsible for the contents of this AFR. The financial information presented is accurate in all material respects and is set forth in a manner designed to present fairly the financial position and results of operations of the City as measured by the financial activity of its various funds. The report contains all of the disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs.

The City established a comprehensive internal control framework, to provide reasonable assurances that assets are safeguarded against loss from unauthorized use or disposition and ensure that the financial records for preparing financial statements and maintaining accountability for assets are reliable. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires judgments and estimates by management. All internal control evaluations occur within the above framework. We think that the City's internal controls adequately safeguard assets and provide reasonable assurance of properly recorded financial transactions.

In compliance with the laws of the State of Florida, the City's independent auditors, Moran & Smith LLP, have audited the financial statements. This firm is a certified public accounting firm, licensed by the State of Florida. In addition to meeting the requirements set forth in State Statutes, the audit was also designed to meet the requirements of the Federal and State Single Audit Act and the related U.S. Office of Management and Budget's Circular A-133. Auditing standards generally accepted in the United States of America and the standards set forth in the Government Accountability Office's *Government Auditing Standards* were used by the auditors in conducting the engagement.

The audit was performed to provide reasonable assurance that the financial statements are free of material misstatements for the fiscal year ending September 30, 2022. The audit involved the examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion and that the City's financial statements for the fiscal year ended September 30, 2022, are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The Annual Financial Report contains two major sections: The Introductory and Financial Sections. The Introductory Section, which is unaudited, is designed to give the reader some basic background about the governmental unit as a whole entity. This letter of transmittal will present a brief overview of the City's structure and services and a discussion of the City's financial condition.

The financial section includes the Management's Discussion and Analysis (MD&A), basic notes to the financial statements, combining statements and supplemental information as well as the Independent Auditors' Report on the financial statements and schedules. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Quincy's MD&A can be found in the financial section following the Independent Auditors' Report.

City Services and Reporting Entity

Quincy is a small "All American City," with an estimated population of 7,400 (per 2019 data) located in Florida's Panhandle, 20 miles west of the State Capital of Tallahassee. It was incorporated in 1825, twenty years before Florida was admitted to the Union, and is the county seat for the largely rural Gadsden County.

The City provides a full range of municipal services. These services include public safety (police and fire), construction and maintenance of streets and sidewalks, stormwater management, recreation, planning and zoning, general administrative services, and five utilities (electric, gas, water, sewer, and solid waste collection). The City's utility system consists of electric, water, sewer, and gas. The city has 11,120 residents and 4,835 customers within the City's electric territory.

The Commission is required to adopt a final budget no later than the close of the fiscal year. This annual budget serves as the foundation for the City's financial planning and control. The budget is approved at the fund and department level. Transfers between funds and/or departments require approval by the Commission.

The Commission is required to adopt a final budget no later than the close of the fiscal year. This annual budget serves as the foundation for the City's financial planning and control. The budget is approved at the fund and department level.

Financial Condition of the City

The information presented in the financial statements is best understood when considered from the broader perspective of the environment that the City operates. "Financial condition" reflects the City's existing and future resources and claims on those resources. Information useful in assessing financial condition include a review of the major initiatives along with the prospects for the future, a summary of the economic conditions, current and planned City capital projects and acquisitions, cash management and investment practices and risk management policies.

Major Accomplishments

The City's economic development activities resulted in maintaining as a commercial consumer, the #1 producer of medicinal marijuana in the State, Trulieve, which is the first and leading medical cannabis company in the state of Florida. Its vertically-integrated, "seed-to-sale" operation has approximately 50% of the Florida market share. Trulieve's presence has produced growth in the City of Quincy through employment and supply chain development. By engaging local small businesses as material and service providers, the company has stimulated local small business productivity across industries. Trulieve become Quincy's largest utility customer in the current fiscal year. Clariant, a specialty chemical company based in Muttenz, near Basel/Switzerland which acquired the former BASF mine and associated properties this fiscal year, is the City's 2nd largest customer and is expected to maintain its consumption.

The electric utility distribution system, both primary and secondary lines, are progressively being hardened, thereby, increasing resiliency, in an amount of \$2,271,258. *Resilience measures the performance of a system under threat or stress*, like the power grid performance under severe weather conditions or a cyberattack. This investment by the City increases the capability of the power grid to withstand and/or recover from hurricanes, tornadoes, other severe weather events, malicious and inadvertent cyber breaches and physical attacks. The investment by the City is guided by the five-year capital improvements plan, which was revised this fiscal year. The capital improvements plan contains strategic elements to ensure that the City is continuously enhancing the electrical distribution system underground, improving the vegetation management program, restoring the SCDA, and outage management.

The Florida Department of Environmental Protection awarded the City an 80% grant of \$3.9 Million dollars to design and install a solar energy system to offset costs related to sewer treatment facilities. This project has started, and completion is planned by or before December 31, 2021. In FY 2019, Hurricane Michael's damages exceeded \$10 Million dollars. The hurricane's aftermath left 11,120 residents and 4,835 customer accounts with electricity being affected adversely. Significant damage was done to the electric grid and the fiber systems supporting the electrical system, with many poles being destroyed. Some funds to pay for the repairs and restoration of the City's systems were secured by borrowing from our banking partner, \$3 Million dollars. This debt was paid off in full in January, 2022.

To augment resources needed, the City is still adhering to the ordinance in January 2019 to assist with the recovery of the cost of Hurricane Michael damages, continue to upgrade the utility system, paying for vegetation management expenses, and staff. The surcharge should approximate \$380,000 in the year ending September 30, 2023. This surcharge ended in February 2023.

The City has received FEMA reimbursement during the fiscal year of 2021-2022 in the amount of \$498,555.30 and expects to receive almost \$300,000 during the fiscal year of 2022-2023.

Of the FEMA reimbursements received in the prior year, the City placed funds and other savings in reserve, increasing our cash reserve to \$2 Million by fiscal year-end.

Improvements in the Current Fiscal Year

The improved infrastructure for the utility system will position the City to serve its citizens more responsibly and be able to withstand the weather conditions, reducing outages, and repair and maintenance cost of the system. \$592,516.35 has been spent to date to further complete the Smart-Grid construction which was originally budgeted for eight hundred thousand dollars (\$800,000). It is anticipated that an additional \$207,483.65 will be required to complete the Smart-Grid to enhance our quality and level of service to our utility customers.

The City has spent \$411,230 in several initiatives to help our community economic condition to increase our customer base, such as Fresh Start, attracting new residents to purchase homes and coupon programs to help with the utility payments for the residents of the community.

\$5.6 Million in grants was managed by the City during the fiscal year ended 09/30/2022, of which \$3.8 Million was completed and earned during the same period. The remainder will be earned in the coming fiscal year of 2022-2023.

Economic Conditions and Outlook

The city has implemented a grant writing and management strategy to; increase revenue streams, meet the needs of the citizens, and improve our viability. General Fund will continue to make moderate improvements in cost sharing, personnel, and management of the City's resources. Grants are being pursued which increases collaboration between the County, nearby cities, and the State of Florida, thus producing new partners, plans, and designs to grow the City of Quincy residences, businesses, and activities.

The Enterprise fund is primarily supported by the Electric Utility. The outlook is that the electric system is growing and continue to be able to maintain adequate FCC and liquidity. The FPL and SEPA rates have been negotiated favorably and will lend even more profitability to the system.

Next Year's Budget and Economic Factors

The City anticipates moderate revenue growth in the electric enterprise fund under normal climatic weather conditions, with gas, water, sewer, and refuse revenues to have moderate growth. Additionally, grant revenues are expected to increase at least \$2 Million annually, because of a grant writer on board full-time. Trulieve, due to its expansion plan and current consumption level, is expected to maintain or increase the previous fiscal year's revenues. The American Rescue Act Plan Grant is contributing greatly to the infrastructure development of the City of Quincy. The recovery funds are expected to approximate \$3.5 Million over the next two years.

The City will strive to budget \$500,000 annually to be placed in the City's pooled cash account in order to increase our liquidity and management-directed operating reserve amounts.

The Capital Improvement Plan for the next five years will approximate \$10.2 Million dollars. The plan will include improvements in roads and streets, public works building purchase/enhancements, police building enhancements, city hall improvements, storm drains, traffic signals, parks and recreation centers.

The Solar Array project, which is in the beginning of the construction phase, will allow the City to generate power for the first time in its over one-hundred-year history; and to generate excess power for sale on the City's electrical grid. The construction was completed in March 2023.

Risk Management

Risk management is the process of managing the City of Quincy's activities in order to minimize the total long-term costs to the City for all accidental losses and their consequences. The main elements of the Risk Management Program are: risk identification, risk control (loss reduction) and risk financing (restoration of the economic damages of losses incurred). Pursuant to Commission action, the Risk Management function was created to review and identify areas of risk, loss and insurance coverage for each participant. This function is also charged with the establishment and implementation of a safety plan, which incorporates loss prevention and safety standards. In addition, the function establishes standard insurance and indemnification provisions for contracts, leases, and other special use agreements entered into by the participating governmental units.

The City of Quincy purchased commercial coverage for automobile, general, and property liability, as well as workers compensation. Presently, the City's Risk Management program calls for self-insuring many types of risk, subject to the following:

Type of Risk	Amount of Risk Retained by City	Limit of Excess Insurance Coverage
Workers Compensation	\$ 0	\$1mill each accident, \$1mill policy limit, \$1mill each employee
General Liability	\$10,000	\$1mill combined single limit
Automobile Liability	\$10,000	\$300,000
Property Actual Loss	\$5,000 (All perils other than storms)	\$31,335,237 (buildings) \$ 2,994,012 (contents)
Named Wind/Storm	3% of the value	\$31,335,237 (buildings) \$ 2,994,012 (contents)

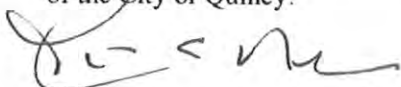
**The limits stated above are on a per-occurrence basis.*

Cash Management

In May 2003, the City of Quincy's Commissioners revised the City's Investment Policy based on recommendations by the Finance Director. With respect to the City Commissioners, the Finance Director serves as custodian of City funds and disburses funds on their behalf as required by law and applicable management directives. The City utilizes the services of an investment advisor to assist the City with the investment of its unrestricted assets.

Acknowledgments

An Annual Financial Report of this nature could not have been prepared without the efficient and dedicated service of all staff members involved. We would like to express appreciation to the staff of the Finance Department for their efforts in producing this report. Finally, thanks to the City Commissioners for their interest, patience, and support in planning and conducting the fiscal operations of the City of Quincy.



Robert Nixon
City Manager

**CITY OF QUINCY, FLORIDA
LIST OF PRINCIPAL OFFICIALS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Freida Bass Prieto

Mayor

Angela G. Sapp

Mayor Pro-Tem

Dr. Robin Wood

Commissioner

Ronte R. Harris

Commissioner

Dr. Beverly A. Nash

Commissioner

CITY OF QUINCY, FLORIDA

FINANCIAL SECTION

SEPTEMBER 30, 2022

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor, City Commissioners, and City Manager
City of Quincy, Florida

Opinion

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Florida (the "City"), as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted audited standards and *Government Auditing Standards*, we:

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards and state financial assistance as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.550, *Rules of the Auditor General* of the State of Florida, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements and schedule of expenditure of federal

awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Moran & Smith LLP

Moran & Smith LLP
Tallahassee, Florida
June 30, 2023

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

This discussion and analysis of the City of Quincy's (the "City") financial statements is designed to introduce the basic financial statements and provide an analytical overview of the City's financial activities for the fiscal year ended September 30, 2022. The basic financial statements are comprised of the government-wide financial statements, fund financial statements, and footnotes. As management of the City of Quincy, Florida, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022. Please read it in conjunction with the accompanying basic financial statements beginning on page 14.

FINANCIAL HIGHLIGHTS

The City's net position as of September 30, 2022, was \$13,159,776 as compared to \$11,689,965 for fiscal year 2021, an increase of \$1,469,811 or 88%. The City's unrestricted net assets as of September 30, 2022, were negative \$8,215,320 compared to negative \$6,637,549 for fiscal year ended September 30, 2021.

Governmental activities unrestricted net position was a negative \$11,346,053 as of September 30, 2022, versus negative \$11,119,648 as of September 30, 2021.

The total revenues from all sources were \$35,115,786 for the fiscal year 2022 versus \$32,722,197 for the fiscal year 2021. Enterprise fund revenue increased \$2,095,086, while governmental fund revenue increased \$298,503, in fiscal year 2022.

The total cost of all City programs was \$33,583,844 for the fiscal year 2022 versus \$28,049,623 for the fiscal year 2021. Overall, there was an increase of \$2,036,818 in expenses in the Governmental Funds and an increase of expenses in the Enterprise Funds of \$3,497,404.

During fiscal year 2022, the City's governmental and business activity total revenues exceeded expenses (change in net assets) by \$1,531,942, and the revenues exceeded expenses by \$4,672,575 for 2021. This is a decrease of \$3,140,633.

Total expenditures in the Governmental Funds of \$11,875,036 exceeded total revenues of \$6,497,256 by \$5,833,139, excluding net transfers of \$5,833,139 for fiscal year 2022, while total expenditures for fiscal year 2021 of \$9,838,218 exceeded total revenues of \$6,198,753 by \$3,639,465, excluding net transfers in the amount of \$5,202,730.

The General Fund's fund balance is \$1,212,540 for fiscal year 2022, compared to \$1,204,698 at the end of fiscal year 2021, an increase of \$7,841.

The City's total long-term debt is \$13,086,179 as of September 30, 2022 representing a decrease of \$2,136,277 from \$15,222,456 as of September 30, 2021.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. There are three components of the financial statements: (1) Government-wide financial statements which include the Statement of Net Assets and the Statement of Activities, which provide information about the activities of the City as a whole. (2) Fund financial statements, which tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements, providing information about the City's most significant funds. (3) Notes to the financial statements.

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

REPORTING THE CITY AS A WHOLE

Statement of Net Assets and the Statement of Activities (Government-wide)

A frequently asked question regarding the City's financial health is whether the current year's activities contributed positively to its overall financial well-being. The Statement of Net Assets and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the City's net position and changes therein. Net position, the difference between assets and liabilities, are one way to measure the City's financial health, or financial position. Over time, increases or decreases in net position are an indicator of whether the financial health is improving or deteriorating.

The Statement of Net Position and the Statement of Activities present information about the following:

Governmental activities - All of the City's basic services are considered to be governmental activities, including general government, community development, public safety, public services, and recreation. Property taxes, sales taxes, utility taxes, and franchise fees finance most of these activities.

Proprietary or Business type activities - The City charges a fee to customers to cover all the costs of the services provided.

REPORTING THE CITY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required by State law. However, management establishes other funds, which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The City's three types of funds; *governmental*, *proprietary*, and *fiduciary* use different accounting approaches as explained below.

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Governmental funds – Most of the City's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out, as well as the balances remaining at year end that are available for spending. These funds are reported using an accounting method called the *modified accrual* accounting method, which measures cash and all other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed *short-term* view of the City's general government operations and the basic services it provides. Governmental fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The basic governmental fund financial statements can be found on pages 16 through 19 of this report.

Proprietary funds - The City has two kinds of proprietary funds. *Enterprise funds* are used to report the same functions presented in the business-type activities in the government-wide financial statements. The City maintains the following enterprise funds: sewer, electric, water, gas, refuse, and landfill. They charge customers for the services they provide.

Internal service funds - an accounting device used to accumulate and allocate costs internally among the City's various functions. The City maintains one internal service fund to account for information technology services provided both to the general government and to the enterprise funds. The amount of the allocation is based on an equal distribution of cost across all departments. All of these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. The basic proprietary fund financial statements can be found on pages 20 to 24 of this report.

Fiduciary funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 25 and 26 of this report.

These funds are presented on a governmental fund financial statement and a proprietary fund financial statement format. The City's major funds are presented in separate columns on the fund financial statements. The definition of a major fund is one that meets certain criteria set forth in GASB 34. The funds that do not meet the criteria of a major fund are considered non-major funds and are combined into a single column on the fund financial statements. Table 1 on page 7 summarizes the major features of the basic financial statements.

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Notes to the Financial Statements

Notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the government-wide and fund financial statements. Refer to Note 1 of the financial statements for more detailed information on the elements of the financial statements.

Table 1: Major Features of the Basic Financial Statements

	Government-wide Fund Financial Statements	Fund Financial Statements		
		<i>Governmental Funds</i>	<i>Proprietary Funds</i>	<i>Fiduciary Funds</i>
Scope	Entire City government (except fiduciary funds)	Activities of the City that are not proprietary or fiduciary	Activities of the City that are operated similar to private businesses	Instances in which the City is the trustee or agent for someone else's resources
Required financial Statements	Statement of Net Assets, Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Net Assets, Statement of Revenues, Expenses, and Changes in Net Assets, Statement of Cash Flows	Statement of Fiduciary Net Assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term	All assets and liabilities, both short-term and long-term
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year Expenditures when goods or services have been received and payment is due during the year	All revenues and expenses during the year, regardless of when cash is received or paid	All revenues and expenses during the year, regardless of when cash is received or paid

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, total net assets exceeded liabilities by \$13,159,778 at the close of fiscal year 2022, as compared to \$11,560,875 in fiscal year 2021, an increase of \$3,140,633. For fiscal year 2022, governmental activities comprised of negative \$4,400,997 of the net assets versus fiscal year 2021 compared to governmental activities of negative \$4,480,370 (an increase of \$472,373). Business activities comprised \$17,167,774 net assets in fiscal year 2022, compared to fiscal year 2021 business-type activities balance of \$16,081,245 (an increase of \$1,086,529). The increase in the beginning net position of \$17,012 in the governmental funds and \$9,948 in the business-type activities is attributable to GASB 87, *Leases*, which is discussed in Note 1.

Table 2
Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current & Other	\$ 5,100,647	\$ 2,719,149	\$ 13,603,509	\$ 14,322,117	\$ 18,704,156	\$ 17,041,266
Capital	8,649,893	8,252,668	20,152,087	19,714,536	28,801,980	27,967,204
Total Assets	13,750,540	10,971,817	33,755,596	34,036,653	47,506,136	45,008,470
Deferred Outflows of Resources	3,413,826	2,373,761	-	-	3,413,826	2,373,761
Liabilities:						
Long-term Debt	11,357,327	13,297,987	11,147,236	8,984,463	22,504,563	22,282,450
Other Liabilities	3,753,380	1,287,331	5,440,586	8,970,945	9,193,966	10,258,276
Net Pension Liability	3,062,937	1,078,373	-	-	3,062,937	1,078,373
Total Liabilities	18,173,645	15,663,691	16,587,822	17,955,408	34,761,466	33,619,099
Deferred Inflows of Resources	2,998,718	2,162,257	-	-	2,998,718	2,162,257
Net Position:						
Invested in Capital	6,806,321	6,114,275	9,620,120	7,321,153	16,426,441	13,435,428
Restricted	531,734	525,003	4,416,921	4,367,083	4,948,655	4,892,086
Unrestricted	(11,346,053)	(11,119,648)	3,130,733	4,393,009	(8,215,320)	(6,726,639)
Total Net Position	\$ (4,007,997)	\$ (4,480,370)	\$ 17,167,774	\$ 16,081,245	\$ 13,159,776	\$ 11,600,875

By far, the largest portion of the City's total assets, for fiscal year 2021 and for fiscal year 2022, is its investment in capital assets (e.g., land, buildings, machinery, and equipment). The City uses these capital assets to provide services to citizens; consequently, these assets are not available for spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Capital assets is 80% of the City's net assets for fiscal year 2022 versus 75% for fiscal year 2021 and represents resources which are subject to external restrictions on how they may be used. Net assets are one measure that can be used in determining the City's ability to meet its obligations. Because the debt of the government is matched with the related assets, this number may be negative from time to time. In this case, the unrestricted net assets for fiscal year 2022 are negative \$8,215,320 versus negative \$6,637,549 for fiscal year 2021.

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Governmental Activities

Governmental Activities increased the City's net assets by \$455,359 for fiscal year 2022, compared to \$1,563,265 in fiscal year 2021. The Business-type Activities increased the net assets by \$1,076,583 in fiscal year 2022, compared to \$3,109,310 in fiscal year 2021. Key elements of these changes are as follows:

Table 3
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues	\$ 2,369,137	\$ 1,973,036	\$ 28,706,122	\$ 26,439,101	\$ 31,075,259	\$ 28,412,137
Property Tax	1,288,768	1,103,471	-	-	1,288,768	1,103,471
Tax Increment	555,654	439,383	-	-	555,654	439,383
Utility Service Tax	252,989	222,854	-	-	252,989	222,854
Discretionary Sales Tax	760,573	599,179	-	-	760,573	599,179
Local Option Sales Tax	228,042	214,948	-	-	228,042	214,948
Shared Revenues	946,412	1,458,240	-	-	946,412	1,458,240
Investment Earnings	95,681	84,732	(87,592)	84,343	8,089	169,075
Miscellaneous	-	142,911	-	-	-	142,911
Total Revenues	6,497,256	6,238,754	28,618,530	26,523,444	35,115,786	32,762,198
Program Expenses:						
General Government	3,206,386	2,428,547	-	-	3,206,386	2,428,547
Public Safety	5,702,341	4,677,713	-	-	5,702,341	4,677,713
Physical Environment	355,276	335,007	-	-	355,276	335,007
Transportation	1,261,328	1,052,435	-	-	1,261,328	1,052,435
Economic Environment	604,721	669,479	-	-	604,721	669,479
Culture and Recreation	691,537	612,128	-	-	691,537	612,128
Interest on Long-term Debt	53,447	62,909	-	-	53,447	62,909
Wastewater	-	-	1,900,341	1,553,255	1,900,341	1,553,255
Electric	-	-	15,017,921	11,337,056	15,017,921	11,337,056
Water	-	-	1,511,513	2,343,940	1,511,513	2,343,940
Non-major	-	-	3,279,033	2,977,153	3,279,033	2,977,153
Total Expenses	11,875,036	9,838,218	21,708,808	18,211,404	33,583,844	28,049,622
Excess (deficit before transfers)	(5,377,780)	(3,599,464)	6,909,722	8,312,040	1,531,942	4,712,576
Transfers	5,833,139	5,202,730	(5,833,139)	(5,202,730)	-	-
Change in Net Assets	455,359	1,603,266	1,076,583	3,109,310	1,531,942	4,712,576
Net Position, Beginning	(4,463,356)	(6,083,634)	16,091,192	12,971,934	11,627,836	6,888,300
Net Position, Ending	\$ (4,007,997)	\$ (4,480,368)	\$ 17,167,775	\$ 16,081,244	\$ 13,159,778	\$ 11,600,876

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The City's programs include primarily General Government, Public Safety, Transportation Services, Economic and Physical Environment Services, and Recreation/Culture Services. Each program's net cost (total cost, less revenues generated by the activities) is presented below. The net cost shows the extent to which the City's general taxes support each of the City's programs.

Table 4
Governmental Activities

	2022		2021	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
General Government	\$ 3,206,386	\$ (2,502,881)	\$ 2,428,547	\$ (1,528,564)
Public Safety	5,702,341	(5,209,443)	4,677,713	(3,857,457)
Physical Environment	355,276	267,868	335,007	(335,007)
Transportation	1,261,328	(792,850)	1,052,435	(832,595)
Economic Environment	604,721	(604,721)	669,479	(669,479)
Culture and Recreation	691,537	(610,424)	612,128	(579,173)
Interest on Long-term Debt	53,447	(53,447)	62,909	(62,909)
	<u>\$ 11,875,036</u>	<u>\$ (9,505,898)</u>	<u>\$ 9,838,219</u>	<u>\$ (7,865,184)</u>

In fiscal year 2022, the cost of all governmental activities was \$11,875,036, an increase of \$2,036,818 in cost, when compared to prior fiscal year 2021 of \$9,838,219. As shown in the Statement of Activities, \$2,369,137 of this cost was paid for by those who directly benefited from the programs. The remaining source of funding came from transfers from business activities in the amount of \$5,833,139, various taxes in the amount of \$4,032,439 and the remaining \$95,681 was derived from investments, shared revenues and other miscellaneous revenues. The nature of governmental activities is to be funded primarily from taxes and other non-governmental activities. Governmental activities are not normally self-supporting. As a result, the combination of taxes and non-governmental activities are sufficient to cover program expenses.

Table 5
Business-type Activities

	2022		2021	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Wastewater	\$ 1,900,341	\$ 1,867,204	\$ 2,343,940	\$ 593,097
Electric	15,017,921	4,432,461	11,337,056	6,700,986
Water	1,511,513	428,372	1,553,255	618,197
Non-major	3,279,033	269,275	2,977,153	315,419
	<u>\$ 21,708,808</u>	<u>\$ 6,997,312</u>	<u>\$ 18,211,403</u>	<u>\$ 8,227,699</u>

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Business Type Activities

Net position of the Proprietary Funds as of September 30, 2022, were \$17,079,241, increased by \$1,071,137, when compared to prior fiscal year 2021 amount of \$16,008,104. Transfers from the Utility Funds to the General Fund were \$5,833,139 in fiscal year 2022, compared to \$5,202,730 in fiscal year 2021.

Proprietary Funds net operating income decreased from \$5,173,067 in fiscal year 2021 to \$4,722,143 in fiscal year 2022, a decrease of \$450,924, representing a decline in profits of 8%.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements and is an accommodation to assist the budget process. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the fiscal year 2022, the City's governmental funds reported combined ending fund balance of \$1,744,274. This represents an increase of \$219,591 when compared to fund balances in fiscal year 2021 which was \$1,524,682.

Capital Assets

The capital assets of the City are those assets that are used in the performance of City functions. Capital assets include equipment, buildings, land, park facilities, etc. The City previously elected to defer retroactive application of the capitalization requirements of GASB Statement No. 34 to major general infrastructure assets acquired in fiscal years ended after June 30, 1980, or that were significantly reconstructed or improved during that multi-year period. The City now has chosen to report infrastructure assets and to depreciate them as well. The summary of these assets is included in the amount shown for entity-wide statements as well as Note 6.

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounts to \$16,426,441 (net of accumulated depreciation/amortization and net of outstanding debt) compared to \$13,435,428 at September 30, 2021. The increase of \$2,991,013 resulted from repairs and improvement to buildings and infrastructure.

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Additional information on the City's capital assets can be found in Note 6 on page 40 of this report.

Capital Assets Net of Depreciation

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 4,617,561	\$ 4,617,561	\$ 1,666,353	\$ 1,666,353	\$ 6,283,914	\$ 6,283,914
Buildings and Improvements	5,828,990	5,828,990	27,381,339	25,363,949	31,192,939	31,192,939
Improvements other than Buildings	11,058,291	11,058,291	21,173,450	20,897,620	31,955,911	31,955,911
Infrastructure	8,337,627	7,993,607	4,384,002	4,384,002	12,721,629	12,377,609
Furniture, Fixtures, and Equipment	9,457,035	9,016,080	6,761,358	6,735,842	16,192,877	15,751,922
Right to Use Asset	46,492	46,492	-	-	46,492	46,492
Total Assets	39,345,996	38,561,021	61,366,502	59,047,766	98,393,762	97,608,787
Less Accumulated Depreciation Amortization	(30,696,103)	(30,261,859)	(41,214,415)	(39,333,230)	(71,910,518)	(69,595,089)
Total	\$ 8,649,893	\$ 8,299,162	\$ 20,152,087	\$ 19,714,536	\$ 26,483,244	\$ 28,013,698

Debt

Currently the City uses debt financing on an as needed basis each year. At the end of fiscal year 2022, the City's total debt was \$13,086,179 versus \$15,222,456 for the fiscal year 2021, a decrease in the amount of \$2,136,277. Compensated absences (vacation and sick time owed to employees) for fiscal year 2022 totaled \$559,216 compared to \$496,734 for fiscal year 2021. Revenue bonds amounted to \$10,761,913 for fiscal year 2022 and for the fiscal year 2021, \$11,839,302, a decrease of \$1,077,389. Notes payable in the amount of \$1,275,391 for fiscal year 2022 and \$2,217,608 for fiscal year 2021 are all secured by related assets. The remaining loans payable are secured by franchise fees and public services taxes. The capital leases are secured by equipment.

Table 7
Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenue Bonds	\$ 1,681,000	\$ 1,998,000	\$ 9,080,913	\$ 9,841,302	\$ 10,761,913	\$ 11,839,302
Bank Notes	-	-	201,868	1,282,707	201,868	1,282,707
Capitalized Leases	142,872	140,393	158,674	334,472	301,546	474,865
Lease Payable	19,700	-	16,989	-	36,689	-
Compensated Absences	431,654	371,456	127,562	125,278	559,216	496,734
Notes Payable	-	-	1,073,523	934,901	1,073,523	934,901
Landfill	-	-	151,424	193,947	151,424	193,947
Total Outstanding Debt	\$ 2,275,226	\$ 2,509,849	\$ 10,810,953	\$ 12,712,607	\$ 13,086,179	\$ 15,222,456

Additional information on the City's debt can be found in Note 7 on page 41 of this report.

**CITY OF QUINCY, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

The City's anticipate strong revenue growth in the electric enterprise fund under normal climatic weather conditions, with gas, water, sewer, and refuse revenues to have moderate growth. Grant revenues are budgeted for almost seven million in FY2021-2022, mainly because of two (2) major grants – American Rescue Plan Act Grant with an award amount of \$3,419,328, and a balance of \$2.3 million in 2022-2023, Hometown Revitalization Grant of \$2,949,428, and the Clean Water Grant for Solar Array construction of \$2,861,494, which will be substantially completed by the 09/30/2024.

The City expect to budget \$200,000 annually to be placed in the City's rate stabilization funds and \$300,000 to increase our operating cash balance. Investment income is expected to increase by more than \$150,000 due to placing funds into FLCLASS. There will be an additional revenue stream from Gulf Breeze as their new bond partner. The new Capital Trust Authority is partnering with the Town of Quincy to move forward on bond deals. Gulf Breeze has been financing public projects nationwide for over 20 years through its bond financing interlocal agency, the Capital Trust Agency. It is anticipated that this partnership will produce \$100,000 annually.

The City's five-year capital budget includes the purchase of a new building for the Public Works department and field house for Parks and Recreation. Other projects and capital purchases will include ditch renovations, purchase of boom truck, renovations to the pressure lines and skid steer, SCADA and breaker replacements, and continuation of the reactivation of the fiber optic system. The Solar Array project, now completed, will allow the city to generate power in over one hundred years, and to generate excess power for sale on the City's electrical grid. There will also be projects to upgrade the swimming pool, mitigate flooding zones, address the consent order for water and sewer repairs, renovate streets and roads, trucks, and several vehicles.

Revenues are in the midst of being revised and a rate study is also being commissioned, which will result in the electric utilities revenues being increased to help maintain the gross margin for the electric fund, related specifically to the cost of electric purchased.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City's Finance Department, at the City of Quincy, 404 West Jefferson Street, Quincy, Florida 32351-2328.

CITY OF QUINCY, FLORIDA
BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

CITY OF QUINCY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 3,050,281	\$ 1,906,059	\$ 4,956,340
Investments	828,218	1,179,931	2,008,149
Accounts Receivable, Net	19,454	3,197,148	3,216,602
Assessment Receivables	172,699	-	172,699
Due from Other Governments	1,029,991	278,585	1,308,576
Inventories	-	985,036	985,036
Restricted Assets:			
Cash and Cash Equivalents	-	4,416,922	4,416,922
Capital Assets:			
Nondepreciable	4,617,561	1,719,582	6,337,143
Depreciable, Net	3,985,840	18,432,507	22,418,347
Right to Use Asset, Net	46,492	-	46,492
Internal Balances	-	1,639,829	1,639,829
Total Assets	13,750,536	33,755,599	47,506,135
Deferred Outflows of Resources			
Deferred Outflows for OPEB	2,124,931	-	2,124,931
Deferred Outflows for Pensions	1,288,895	-	1,288,895
Total Deferred Outflows of Resources	3,413,826	-	3,413,826
Liabilities			
Accounts Payable	419,049	2,169,525	2,588,574
Accrued Payroll	534,876	198,271	733,147
Accrued Interest Payable	-	81,845	81,845
Due to Other Governments	-	26,878	26,878
Unearned Revenue	2,402,446	63,775	2,466,221
Internal Balances	-	1,639,829	1,639,829
Noncurrent Liabilities:			
Due within One Year	397,007	1,260,460	1,657,467
Due within More Than One Year			
Accrued Compensated Absences	431,654	95,673	527,327
Bonds and Notes Payable	1,446,564	9,303,399	10,749,963
Net Pension Liability	3,062,937	-	3,062,937
OPEB Liability	9,479,109	-	9,479,109
Customer Deposits	-	1,596,741	1,596,741
Landfill Closure	-	151,424	151,424
Total Liabilities	18,173,642	16,587,820	34,761,462
Deferred Inflows of Resources			
Deferred Inflows for OPEB	2,975,999	-	2,975,999
Deferred Inflows for Pensions	22,719	-	22,719
Total Deferred Inflows of Resources	2,998,718	-	2,998,718
Net Position			
Net Investment in Capital Assets	6,806,322	9,620,121	16,426,443
Restricted for:			
Debt Service	146,124	4,416,922	4,563,046
Public Safety	54,229	-	54,229
Economic Environment	331,380	-	331,380
Unrestricted	(11,346,053)	3,130,732	(8,215,321)
Total Net Position	\$ (4,007,998)	\$ 17,167,779	\$ 13,159,777

See accompanying notes to Financial Statements

**CITY OF QUINCY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental Activities:							
General Government	\$ 3,206,393	\$ 320,166	\$ 383,339	\$ -	\$ (2,502,888)	\$ -	\$ (2,502,888)
Public Safety	5,702,339	489,468	3,430	-	(5,209,441)	-	(5,209,441)
Physical Environment	355,276	-	-	623,144	267,868	-	267,868
Transportation	1,261,331	-	135,232	333,246	(792,853)	-	(792,853)
Economic Environment	604,720	-	-	-	(604,720)	-	(604,720)
Culture and Recreation	691,539	43,804	37,310	-	(610,425)	-	(610,425)
Interest on Long-term Debt	53,448	-	-	-	(53,448)	-	(53,448)
Total Governmental Activities	11,875,046	853,438	559,311	956,390	(9,505,907)	-	(9,505,907)
Business-Type Activities							
Wastewater Fund	1,900,342	2,047,573	-	1,719,981	-	1,867,212	1,867,212
Electric Fund	15,017,923	18,707,849	-	742,535	-	4,432,461	4,432,461
Water Fund	1,511,513	1,917,776	22,110	-	-	428,373	428,373
Non-Major Funds	3,279,035	3,520,671	-	27,637	-	269,273	269,273
Total Business-Type Activities	21,708,813	26,193,869	22,110	2,490,153	-	6,997,319	6,997,319
Total Primary Government	\$ 33,583,859	\$ 27,047,307	\$ 581,421	\$ 3,446,543	\$ (9,505,907)	\$ 6,997,319	\$ (2,508,588)

General Revenues

Taxes:			
Property Taxes	\$ 1,288,768	\$ -	\$ 1,288,768
Tax Increment	555,654	-	555,654
Utility Service Tax	252,989	-	252,989
Discretionary Sales Surtax	760,573	-	760,573
Local Option Gas Tax	228,042	-	228,042
Sales Tax and Other Shared Revenues	946,413	-	946,413
Interest and Other Miscellaneous	95,687	(87,592)	8,095
Transfers	5,833,139	(5,833,139)	-
Total General Revenues and Transfers	9,961,265	(5,920,731)	4,040,534
Change in Net Position	455,358	1,076,588	1,531,946
Net Position Beginning of Year	(4,463,356)	16,091,191	11,627,835
Net Position End of Year	\$ (4,007,998)	\$ 17,167,779	\$ 13,159,781

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
BALANCE SHEET - GOVERNMENTAL
SEPTEMBER 30, 2022

	<u>General Fund</u>	<u>Community Redevelopment Agency</u>	<u>Non-Major Governmental</u>	<u>Total Governmental Funds</u>
Assets				
Cash and Cash Equivalents	\$ 2,484,287	\$ 365,641	\$ 200,354	\$ 3,050,281
Investments	828,218	-	-	828,218
Receivables (Net)	19,454	-	-	19,454
Assessment Receivables (Net)	172,699	-	-	172,699
Due from Other Governments	1,029,991	-	-	1,029,991
Total Assets	<u>4,534,649</u>	<u>365,641</u>	<u>200,354</u>	<u>5,100,643</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	387,176	31,874	-	419,050
Accrued Expenses	532,490	2,387	-	534,876
Unearned Revenue	2,402,446	-	-	2,402,446
Total Liabilities	<u>3,322,111</u>	<u>34,261</u>	<u>-</u>	<u>3,356,372</u>
Deferred Inflows of Resources				
	-	-	-	-
Fund Balances				
Restricted for:				
Law Enforcement	-	-	54,229	54,229
Economic Environment	-	331,380	-	331,380
Debt Service	-	-	146,124	146,124
Assigned	173,347	-	-	173,347
Unassigned	1,039,193	-	-	1,039,193
Total Fund Balances	<u>1,212,536</u>	<u>331,380</u>	<u>200,354</u>	<u>1,744,274</u>
Total Liabilities and Fund Balance	<u>\$ 4,534,648</u>	<u>\$ 365,641</u>	<u>\$ 200,354</u>	<u>\$ 5,100,646</u>

See accompanying notes to Financial Statements

**CITY OF QUINCY, FLORIDA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total Fund Balances of Governmental Funds		\$ 1,744,274
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		8,649,893
Receivables that do not provide current financial resources are reported as deferred inflows of resources in the governmental funds.		-
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds and notes payable	(1,843,571)	
OPEB liability	(9,479,109)	
Net pension liability	(3,062,937)	
Compensated absences	<u>(431,654)</u>	(14,817,271)
The net pension asset is not a current financial resource and, therefore, is not reported in governmental funds.		-
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore, are not reported in governmental funds.		
Deferred outflows of resources for pensions	1,288,895	
Deferred outflows of resources for OPEB	2,124,931	
Deferred inflows of resources for OPEB	(2,975,999)	
Deferred inflows of resources for pensions	<u>(22,719)</u>	<u>415,108</u>
Total Net Position of Governmental Activities		<u>\$ (4,007,998)</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>General Fund</u>	<u>Community Redevelopment Agency</u>	<u>Non-Major Governmental</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes	\$ 2,530,372	\$ -	\$ -	\$ 2,530,372
Tax Increment	-	555,654	-	555,654
Licenses and Permits	320,166	-	-	320,166
Intergovernmental Revenues	2,388,644	2,530	28,406	2,419,580
Charges for Services	533,272	-	-	533,272
Fines and Foreitures	42,534	-	-	42,534
Miscellaneous Revenues	95,365	156	162	95,683
Total Revenues	<u>5,910,353</u>	<u>558,340</u>	<u>28,568</u>	<u>6,497,261</u>
Expenditures				
Current:				
General Government	3,066,390	-	204	3,066,594
Public Safety	5,326,431	-	74	5,326,505
Physical Environment	217,799	-	-	217,799
Transportation	1,094,324	-	-	1,094,324
Economic Environment	207,164	369,465	-	576,629
Culture and Recreation	666,237	-	-	666,237
Debt Service:				
Principal	65,891	2,341	317,000	385,232
Interest	7,374	-	46,074	53,448
Capital Outlay	784,977	-	-	784,977
Total Expenditures	<u>11,436,587</u>	<u>371,806</u>	<u>363,352</u>	<u>12,171,745</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,526,234)</u>	<u>186,534</u>	<u>(334,784)</u>	<u>(5,674,484)</u>
Other Financing Sources (Uses)				
Debt Proceeds	60,933	-	-	60,933
Transfers In	5,874,531	-	360,000	6,234,531
Transfers Out	(401,392)	-	-	(401,392)
Total Other Financing Sources (Uses)	<u>5,534,072</u>	<u>-</u>	<u>360,000</u>	<u>5,894,072</u>
Net Change in Fund Balances	7,838	186,534	25,216	219,588
Fund Balances, Beginning of Year	<u>1,204,698</u>	<u>144,846</u>	<u>175,138</u>	<u>1,524,686</u>
Fund Balances, End of Year	<u>\$ 1,212,536</u>	<u>\$ 331,380</u>	<u>\$ 200,354</u>	<u>\$ 1,744,274</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds.	\$	219,588
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>		
Expenditures for Capital Assets	784,975	
Less: Current Year Depreciation	<u>(434,244)</u>	350,731
Repayment of long-term debt is reported as an expenditure in governmental funds, but as a reduction of long-term liabilities in the statement of net assets.		385,232
The issuance of long-term debt provides current financial resources to governmental funds, while it has no effect on the statement of activities.		(60,933)
<p>Certain pension related amounts are being deferred and amortized over a period of years or are being deferred as contributions to the plan made after the measurement date:</p>		
Deferred Inflows Related to Pensions	953,763	
Deferred Outflows Related to Pensions	1,288,895	
Deferred Inflows Related to OPEB	(1,790,224)	
Deferred Outflows Related to OPEB	<u>(248,830)</u>	203,604
<p>Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:</p>		
Changes in Compensated Absences	(60,198)	
Change in Other Postemployment Benefits	1,401,893	
Change in Net Pension Liability	<u>(1,984,564)</u>	(642,869)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds		-
Change in Net Position of Governmental Activities	\$	<u>455,358</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF FUNDS NET POSITION – PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities					
	Enterprise Funds					
	Major Funds				Total Enterprise Funds	Internal Service Fund
Wastewater Fund	Electric Fund	Water Fund	Non-Major Funds			
Assets						
Current Assets						
Cash and Cash Equivalents	\$ 150,223	\$ 399,701	\$ 713,068	\$ 601,036	\$ 1,864,028	\$ 42,031
Investments	-	341,935	837,996	-	1,179,931	-
Receivables (Net)	374,851	2,036,771	345,162	440,364	3,197,148	-
Due from Other Governments	36,492	242,093	-	-	278,585	-
Prepaid Items	-	-	-	-	-	-
Inventories	20,341	691,622	207,891	65,182	985,036	-
Total Current Assets	581,907	3,712,122	2,104,117	1,106,582	7,504,728	42,031
Noncurrent Assets						
Restricted Assets:						
Restricted Cash and Cash Equivalents	201,896	3,241,232	697,417	276,377	4,416,922	-
Total Restricted Assets	201,896	3,241,232	697,417	276,377	4,416,922	-
Capital Assets:						
Land and Land Improvements	403,717	403,717	453,553	458,595	1,719,582	-
Property, Plant and Equipment	12,528,106.00	29,979,656	14,946,656	2,110,759	59,565,177	89,953
(Accumulated Depreciation)	(6,147,510)	(19,806,554)	(13,348,633)	(1,885,396)	(41,188,093)	(34,530)
Total Net Capital Assets	6,784,313	10,576,819	2,051,576	683,958	20,096,666	55,423
Other Assets:						
Advances to other Funds	479,943	200,000	479,943.00	479,943	1,639,829	-
Total Noncurrent Assets	7,466,152	14,018,051	3,228,936	1,440,278	26,153,417	55,423
Total Assets	\$ 8,048,059	\$ 17,730,173	\$ 5,333,053	\$ 2,546,860	\$ 33,658,145	\$ 97,454

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF FUNDS NET POSITION – PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities					
	Enterprise Funds					
	Major Funds				Total Enterprise Funds	Internal Service Fund
Wastewater Fund	Electric Fund	Water Fund	Non-Major Funds			
Liabilities						
Current Liabilities						
Accounts Payable	\$ 56,766	\$ 1,770,984	\$ 38,121	\$ 295,041	\$ 2,160,912	\$ 8,617
Accrued Payroll	6,605	210,567	7,608	(26,813)	197,967	304
Due to other Governments	-	-	-	26,878	26,878	-
Accrued Interest Payable	14,866	38,848	23,710	4,421	81,845	-
Unearned Revenue	-	63,775	-	-	63,775	-
Current Portion:						
Bonds Payable	131,302	343,704	278,421	30,123	783,550	-
Notes Payable	36,731	100,045	142,844	-	279,620	-
Capitalized Leases Payable	48,947	87,317	27,790	1,345	165,399	-
Compensated Absenses Payable	2,475	19,271	2,141	8,004	31,891	-
Total Current Liabilities	297,692	2,634,511	520,635	338,999	3,791,837	8,921
Noncurrent Liabilities						
Customer Deposits	-	1,564,370	23,843	8,528	1,596,741	-
Advances from Other Funds	200,000	1,439,829	-	-	1,639,829	-
Long-term Portion:						
Bonds Payable	1,216,738	3,795,129	2,779,740	505,756	8,297,363	-
Notes Payable	893,948	101,823	-	-	995,771	-
Capitalized Lease Payable	2,053	4,106	2,053	2,052.65	10,265	-
Compensated Absenses	7,424	57,814	6,423	24,012	95,673	-
Land Fill Closure Liability	-	-	-	151,424	151,424	-
Total Noncurrent Liabilities	2,320,163	6,963,071	2,812,059	691,773	12,787,066	-
Total Liabilities	2,617,855	9,597,582	3,332,694	1,030,772	16,578,903	8,921
Net Position						
Net Investment in Capital Assets	4,454,594	6,144,695	(1,179,272)	144,681	9,564,698	55,423
Restricted for:						
Debt Service	201,896	3,241,232	697,417	276,377	4,416,922	-
Unrestricted	773,714	(1,253,336)	2,482,214	1,095,030	3,097,622	33,110
Total Net Position	5,430,204	8,132,591	2,000,359	1,516,088	17,079,242	88,533
Total Liabilities and Net Position	\$ 8,048,059	\$ 17,730,173	\$ 5,333,053	\$ 2,546,860	\$ 33,658,145	\$ 97,454

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities					Internal Service Fund
	Enterprise Funds					
	Waste water Fund	Major Funds Electric Fund	Water Fund	Non-Major Funds	Total Enterprise Funds	
Operating Revenues						
Charges for Services	\$ 2,047,573	\$ 17,545,834	\$ 1,833,805	\$ 3,377,897	\$ 24,805,109	\$ 135,000
Interfund Charges	-	1,162,015	83,971	7,774	1,253,760	-
Total Operating Revenue	<u>2,047,573</u>	<u>18,707,849</u>	<u>1,917,776</u>	<u>3,385,671</u>	<u>26,058,869</u>	<u>135,000</u>
Operating Expenses						
Purchase Power	-	10,377,487	-	1,194,061	11,571,548	-
Personal Service	216,669	1,561,695	258,679	353,917	2,390,960	-
Contractual Service	817,289	189,059	366,382	1,416,120	2,788,850	87,198
Supplies	2,676	42,830	2,397	7,454	55,357	508
Repairs and Maintenance	67,237	215,824	10,203	11,677	304,941	-
Utility/Telephone	235,127	95,113	117,207	4,928	452,375	22,530
Shared Service	117,507	410,888	87,328	63,178	678,901	-
Depreciation	352,998	987,921	509,664	22,503	1,873,086	12,337
Other Expenses	41,608	837,217	62,703	40,170	981,698	10,849
Bad Debt	-	172,430	10,332	14,240	197,002	-
IT- Support	8,400	16,800	8,400	8,400	42,000	-
(Total Operating Expenses)	<u>(1,859,511)</u>	<u>(14,907,264)</u>	<u>(1,433,295)</u>	<u>(3,136,648)</u>	<u>(21,336,718)</u>	<u>(133,422)</u>
Operating Income	<u>188,062</u>	<u>3,800,585</u>	<u>484,481</u>	<u>249,023</u>	<u>4,722,151</u>	<u>1,578</u>
Non-Operating (Expenses)						
Capital Grants	1,719,981	742,535	22,110	27,637	2,512,263	-
Interest Income	507	2,113	2,303	213	5,136	-
Interest Expenses	(40,831)	(110,659)	(78,218)	(8,965)	(238,673)	-
Investment Gains and Losses	-	(40,132)	(52,597)	-	(92,729)	-
Total Non-Operating Revenues (Expenses)	<u>1,679,657</u>	<u>593,857</u>	<u>(106,402)</u>	<u>18,885</u>	<u>2,185,997</u>	<u>-</u>
Income Before Transfers	<u>1,867,719</u>	<u>4,394,442</u>	<u>378,079</u>	<u>267,908</u>	<u>6,908,148</u>	<u>1,578</u>
Operating Transfers						
Transfers In	18,171	-	9,610	257,400	285,181	3,865
Transfers Out	(833,147)	(4,318,619)	(532,810)	(437,608)	(6,122,184)	-
Total Operating Transfers	<u>(814,976)</u>	<u>(4,318,619)</u>	<u>(523,200)</u>	<u>(180,208)</u>	<u>(5,837,003)</u>	<u>3,865</u>
Extraordinary Item						
Change in Net Position	<u>1,052,743</u>	<u>75,823</u>	<u>(145,121)</u>	<u>87,700</u>	<u>1,071,145</u>	<u>5,443</u>
Net Position, Beginning of Year	4,377,469	8,056,765	2,145,480	1,428,389	16,008,097	83,090
Net Position, End of Year	<u>\$ 5,430,212</u>	<u>\$ 8,132,588</u>	<u>\$ 2,000,359</u>	<u>\$ 1,516,089</u>	<u>\$ 17,079,242</u>	<u>\$ 88,533</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Wastewater Fund	Electric Fund	Water Fund	Non-Major Funds	Total Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities						
Cash Received from Customers and Others	\$2,047,564	\$18,707,848	\$ 1,917,776	\$ 3,385,672	\$26,058,860	\$135,000
Cash Paid to Employees	(216,668)	(1,561,695)	(258,678)	(353,917)	(2,390,958)	-
Cash Paid to Suppliers	(1,390,198)	(12,063,448)	(663,088)	(2,758,790)	(16,875,524)	(146,183)
Net Cash Provided by (Used in) Operating Activities	<u>440,698</u>	<u>5,082,705</u>	<u>996,010</u>	<u>272,965</u>	<u>6,792,378</u>	<u>(11,183)</u>
Cash Flows from Noncapital Financing Activities						
Amounts Received from Other Funds	-	-	-	-	-	-
Operating Transfers In	18,171	-	9,610	257,400	285,181	3,864
Operating Transfers Out	(833,147)	(4,318,619)	(532,810)	(437,608)	(6,122,184)	-
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>(814,976)</u>	<u>(4,318,619)</u>	<u>(523,200)</u>	<u>(180,208)</u>	<u>(5,837,003)</u>	<u>3,864</u>
Cash Flows from Capital and Related Financing Activities						
Grants	1,719,981	742,534	22,110	27,637	2,512,262	-
Loan Proceeds	954,759	2,584,317	550,756	555,836	4,645,668	-
Principal Payments on Debt	(759,183)	(4,094,132)	(1,081,093)	(621,861)	(6,556,269)	-
Interest Payments on Debt	(40,831)	(110,659)	(78,218)	(8,965)	(238,673)	-
Purchase of Fixed Assets	(2,053,396)	(149,924)	(36,007)	(31,932)	(2,271,259)	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(178,670)</u>	<u>(1,027,864)</u>	<u>(622,452)</u>	<u>(79,285)</u>	<u>(1,908,271)</u>	<u>-</u>
Cash Flows from Investing Activities						
Interest Received	507	2,113	2,303	213	5,136	-
Investment Activity	-	(40,132)	(52,596)	-	(92,728)	-
Net Cash Provided from Investing	<u>507</u>	<u>(38,019)</u>	<u>(50,293)</u>	<u>213</u>	<u>(87,592)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(552,441)	(301,797)	(199,935)	13,685	(1,040,488)	(7,319)
Cash and Cash Equivalents, Beginning of Year	904,560	3,942,729	1,610,420	863,727	7,321,436	49,350
Cash and Cash Equivalents, End of Year	<u>\$ 352,119</u>	<u>\$ 3,640,933</u>	<u>\$ 1,410,485</u>	<u>\$ 877,413</u>	<u>\$ 6,280,950</u>	<u>\$ 42,031</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Wastewater Fund	Electric Fund	Water Fund	Non-Major Funds	Total Enterprise Funds	Internal Service Funds
<u>Included on the Accompanying Balance Sheet</u>						
<u>Under the Following Captions</u>						
Cash and Cash Equivalents	\$ 150,223	\$ 399,701	\$ 713,068	\$ 601,036	\$ 1,864,028	\$ 42,031
Restricted Assets:						
Cash and Cash Equivalents	201,896	3,241,232	697,417	276,377	4,416,922	-
Total	\$ 352,119	\$ 3,640,933	\$ 1,410,485	\$ 877,413	\$ 6,280,950	\$ 42,031
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>						
<u>Provided by (Used in) Operating Activities</u>						
Cash Flows from Operating Activities						
Operating Income (Loss)	\$ 188,062	\$ 3,800,585	\$ 484,481	\$ 249,023	\$ 4,722,151	\$ 1,578
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:						
Depreciation	352,998	987,921	509,664	22,503	1,873,086	12,337
Changes in Assets - Decrease (Increase) and Liabilities - Increase (Decrease)						
Inventory	(545)	(163,543)	(51,478)	(8,987)	(224,553)	-
Accounts Receivable, Net	(162,979)	(44,324)	(5,248)	(6,654)	(219,205)	-
Due from Other Governments	10,000	(117,727)	-	-	(107,727)	-
Investments	-	43,009	53,757	-	96,766	-
Accounts Payable	3,394	427,400	22,660	68,214	521,668	(25,100)
Accrued Payroll	6,340	101,546	(6,311)	(47,838)	53,737	-
Accrued Interest Payable	7,077	(21,767)	(13,298)	(3,397)	(31,385)	-
Compensated Absences	(132)	(718)	(112)	1,270	308	-
Deferred Revenue	36,492	63,775	-	-	100,267	-
Customer Deposits	-	6,547	1,896	(1,170)	7,273	-
Net Cash Provided by (Used in) Operating Activities	\$ 440,707	\$ 5,082,704	\$ 996,011	\$ 272,964	\$ 6,792,386	\$ (11,185)

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Assets	Retirement Savings Plan	Police and Firemen's Supplemental Pension Plan	Total
Current Assets			
Cash and Cash Equivalents	\$ 24,263	\$ -	\$ 24,263
Investments	7,227,157	8,337,804	15,564,961
Receivables	331,099	-	331,099
Total Current Assets	<u>7,582,519</u>	<u>8,337,804</u>	<u>15,920,323</u>
Total Assets	<u>7,582,519</u>	<u>8,337,804</u>	<u>15,920,323</u>
Liabilities			
Payables			
Refunds of Member Contributions	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets			
Refund			
Held in Trust for Pension Benefits	7,582,519	8,337,804	15,920,323
Total Net Assets	<u>\$ 7,582,519</u>	<u>\$ 8,337,804</u>	<u>\$ 15,920,323</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Retirement Savings Plan</u>	<u>Police and Firemen's Supplemental Pension Plan</u>	<u>Total</u>
Additions			
Contributions			
Plan Members	\$ -	\$ 130,162	\$ 130,162
City	1,778,092	779,739	2,557,831
State	-	4,875	4,875
Other	-	10,630	10,630
Total Contributions	<u>1,778,092</u>	<u>925,406</u>	<u>2,703,498</u>
Investment Income (Loss):			
Net Realized and Unrealized Gain/Loss	(2,485,936)	(1,947,914)	(4,433,850)
Interest and Dividends	597,484	449,328	1,046,812
Net Investment Income (Loss)	<u>(1,888,452)</u>	<u>(1,498,586)</u>	<u>(3,387,038)</u>
Total Additions	<u>(110,360)</u>	<u>(573,180)</u>	<u>(683,540)</u>
Deductions			
Benefits Payments	2,377,745	881,297	3,259,042
Administrative Expenses	1,163	207,810	208,973
Total Deductions	<u>2,378,908</u>	<u>1,089,107</u>	<u>3,468,015</u>
Change in Net Position	(2,489,268)	(1,662,287)	(4,151,555)
Net Position - Beginning of Year	10,071,787	10,000,091	20,071,878
Net Assets - End of Year	<u>\$ 7,582,519</u>	<u>\$ 8,337,804</u>	<u>\$ 15,920,323</u>

See accompanying notes to Financial Statements

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies

The financial statements of the City of Quincy, Florida, (the “City”) have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant City accounting policies are described below:

Reporting Entity

The City of Quincy, Florida, (the “City”) is a municipality, which operates under a Commission-City Manager form of government established on November 19, 1828, pursuant to a Special Act of the State of Florida Legislature. The City provides municipal services to its residents, including general government, public safety, public works, culture and recreation, economic environment, cemetery, and engineering. The City also provides electric, water, sewer (wastewater), gas, refuse collection, and a landfill.

The following is a summary of the City’s significant accounting policies presented to assist the reader in interpreting the financial statements and other data in this report. These policies are considered essential and should be read in conjunction with the accompanying financial statements.

Reporting Standards

In accordance with Codification of Governmental Accounting and Financial Reporting Standards, the accompanying financial statements include all funds for which the City is financially accountable. The City has also considered all other potential organizations for which the nature and significance of their relationships with the City are such that exclusion would cause the City’s financial statements to be misleading or incomplete. GASB has set forth criteria for consideration in determining financial accountability. These criteria include appointing a majority of an organization’s governing body and: (1) the ability of the City to impose its will on that organization; or, (2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the City. Other considerations are whether the organization is legally separate, whether the City holds the corporate powers of the organization, and whether there is fiscal dependency by the organization on the City.

Blended Component Unit

Quincy Community Redevelopment Agency (CRA) - In 1999, the City passed Ordinance No. 896 establishing the CRA which is governed by the City Commission. The CRA has responsibility for the southern portion of the City which includes three enumeration districts.

The CRA is reported as a blended component unit because the organization’s governing body is the same as the City and the organization provides services almost entirely to the primary government. With the adoption of GASB 61 and management’s re-evaluation of the CRA, the City is now reporting the CRA as a major special revenue fund in order to more fully comply with generally accepted accounting principles.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of the interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental and proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, such as in grants and similar items, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. Licenses and permits, fines and forfeiture, charges for sales and services (other than utility), and miscellaneous revenues are generally recorded as revenue when received in cash, because they are generally not measurable until actually received. Utility services, investment earnings, and utility taxes are recorded as earned, since they are measurable and available.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Property taxes are recognized as revenue at the time an enforceable legal claim is established. This is determined to occur November 1, of each year. The assessment roll is validated July 1, and the millage resolution is approved by September 30. The City's property tax becomes a lien on October 1, and the tax is levied by Gadsden County each November 1, for real and personal property located in the City. Property taxes are due before April 1, with the maximum discount available, if payment is made on or before November 30. If payment remains delinquent, a tax certificate for the full amount of any unpaid taxes is sold no later than June 1. Under this arrangement, there are no property tax receivables at the end of the fiscal year on September 30.

Fund Accounting

The accounts of the City are organized into funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, reserves, fund balance/net assets, revenues, and expenditures or expenses, as appropriate. The City has the following funds:

Governmental Fund Types

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

The following comprise the City's major governmental funds:

General Fund - The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other funds are accounted for in this fund. Many of the more important activities of the City, including operation of the City's street and highway maintenance; public safety, parks, recreation programs, and general service departments are accounted for in this fund.

Quincy Community Redevelopment Agency - (The CRA) was created in accordance with Chapter 163, Florida Statutes on February 23, 1999, by the City. The CRA is funded by the incremental tax funds contributed by Gadsden County and the City and is charged with the responsibility of facilitating the revitalization of designated "slum" and or "blighted" areas within the City.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

The other governmental funds of the City are considered non-major and are as follows:

Special Revenue Funds - used to account for revenues derived from specific sources, which are usually required by law or regulation to be accounted for in separate funds.

Confiscated Property - used to account for confiscated property to be used for public safety purposes.

Debt Service Funds – used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Proprietary Fund Types – used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position, and cash flows. Pursuant to the election option made available by GASB Statement No. 20, pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989, are not applied in the preparation of the financial statements of the Proprietary Fund types.

Enterprise Funds - finance and account for the acquisition, operation, and maintenance of the City's facilities and services which are supported primarily by user charges. The following comprise the City's major enterprise funds:

Electric Fund – used to account for the operation and maintenance of the City's electric distribution system.

Water Fund – used to account for the operation and maintenance of the City's water distribution system.

Wastewater Fund – used to account for the operation and maintenance of the City's sewer system.

The other enterprise funds of the City are considered non-major and are as follows:

Refuse Fund – used to account for the operation and maintenance of the City's refuse system.

Landfill Fund – used to account for the operation and maintenance of the City's landfill site.

Gas Fund – used to account for the operation and maintenance of the City's gas distribution system.

Internal Service Funds – was originally used to accumulate and allocate costs internally among the City's various functions. However, over the years it has been used to accumulate the discontinued operations related to "Net Quincy" including all assets and liabilities. The City transferred all the assets and general long-term debt of the fund to the electric fund during the year.

Fiduciary Fund Types (Trust Funds) - used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Trust and Agency Funds – used to account for assets held in a trustee capacity or as an agent for other funds, governmental units and others. The *pension trust fund* is accounted for in essentially the same manner as proprietary funds, using the same measurement focus and basis of accounting. The *pension trust fund* accounts for the assets of the City’s Retirement Savings Plan and for the Police and Firemen’s Supplemental Pension Plan.

The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government’s electric, water, wastewater, gas and telecommunications function, and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the City’s enterprise funds are charges to customers for sales and services. The City’s enterprise funds also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Deposits and Investments

The City maintains a cash pool that is available for use by all funds. Interest income earned as a result of pooling is distributed monthly to the appropriate funds based on average daily balances. The government’s cash and cash equivalents are considered to be cash on hand, demand deposits, and highly liquid instruments with original maturities of three months or less from the date of acquisition.

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as qualified public depositories, a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral for their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions providing full insurance for public deposits. The City had deposits only with qualifying institutions as of September 30, 2022.

Investments are held in the General Fund and the proprietary funds and consist of marketable securities reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales quote at current exchange rates. Investments that do not have an established market are reported at estimated fair value based on market indicators regarded as measures of equity or fixed income performance results.

Receivable and Payables

Outstanding balances between funds are reported as “advances to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Receivables are reported net of an allowance of uncollectible. The City calculates its allowance for uncollectible using historical collections data, specific account analysis, and management's judgment.

Inventory

Inventory for governmental-type activities is valued at the lower of cost, using the first-in, first-out (FIFO) method, or market value. Generally, the costs of governmental fund type inventories are recorded as expenditures when consumed (consumption method) rather than when purchased. Business-type activities, utility supplies and plant inventory are valued at lower of cost, as determined by the average unit cost method, or market value.

Prepaid

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for by use of the consumption method.

Restricted Assets

Certain resources are set aside for debt reserves, customer deposits, and other purposes. These resources are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants, ordinances, or regulations.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$1,000 and an estimated useful life, in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset, or materially extend assets' lives, are not capitalized.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	10-50 Years
Improvements	10-35 Years
Infrastructure	40-55 Years
Furniture, Fixtures, and Equipment	3-20 Years

Compensated Absences

Accumulated unpaid vacation time, compensatory time, and sick time amounts, including the related direct and incremental salary-related payments, accrues in the enterprise funds, and appear as increases in salary expenses in the proprietary financial statements. In the governmental funds, these costs are recognized when payments are made to employees or when the costs mature as a result of an employee resignation or retirement. All vacation, compensatory, and sick pay accrues when incurred in the government-wide financial statements.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities and business-type activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the bond premium or discount. Bond issuance costs are expensed when incurred, with the exception of bond insurance, which is amortized over the term of the related debt.

In the fund financial statements, governmental fund types record bond premiums and discounts, as well as bond issuance costs in the year incurred. The face amount of debt issued is reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

Fund Balance

Fund balance classifications comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: non-spendable, restricted, committed, assigned and unassigned:

Non-spendable - this component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash; or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories. On the governmental funds balance sheet, the inventory balance reported is offset by a non-spendable fund balance classification which indicates it does not constitute "available spendable resources" even though it is a component of net current position.

Restricted - this component of fund balance consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments); or (b) by law through constitutional provisions or enabling legislation.

Committed - this component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (i.e., by ordinance) of the organization's governing authority (the City Commission). These committed amounts cannot be used for any other purpose unless the City Commission removes or changes the specified use by taking the same type of action employed to constrain those amounts.

Assigned - this component of fund balance consists of amounts that the City intends to use for a specific purpose as determined by the City Commission in accordance with the City's fiscal policies. In addition, residual balances in capital projects and debt service funds are considered assigned for the general purpose of the respective fund.

Unassigned - this classification is used for: (a) deficit unrestricted fund balances in any governmental fund; or (b) fund balances within the general fund that are not restricted, committed or assigned. When both restricted and unrestricted resources are available for use, it is generally the practice of the City to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use in any governmental fund, it is the City's practice to use committed resources first, then assigned, and then unassigned as needed.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (Continued)

Net Position

Net position invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position invested in capital assets, net of related debt excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws, or regulations.

Net position not reported as net position invested in capital assets, net of related debt or restricted net position, are reported as unrestricted net position. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as needed.

Deferred Outflows, Deferred Inflows, and Net Position

In addition to assets and liabilities, the government wide statement of net position reports a separate section for *deferred inflows of resources* reported on applicable governmental fund types represent revenues which are measurable but not available in accordance with the modified accrual basis of accounting. The deferred inflows will be recognized as revenue in the fiscal year they are earned or become available. *Deferred outflows of resources* represent consumption of net position that is applicable to a future reporting period. Deferred outflows have a positive effect on net position, similar to assets.

Pension and OPEB Related—Pension and OPEB Related Deferred Inflows and Outflows represent the difference between expected and actual experience with regard to economic or demographic factors and changes to assumptions in the measurement of total pension and OPEB liability, and the differences between expected and actual earnings on pension plan investments, and changes in the City's proportionate share of pension contributions. These amounts are reported as deferred inflows or outflows of resources, to be recognized in expense over time. Also included in deferred outflows are amounts contributed to the pension plans subsequent to the measurement date. See Note 10 and Note 11 for more information on Pension Related Deferred Inflows and Outflows and OPEB Related Deferred Inflows and Outflows.

Unavailable Revenues—Unavailable revenues are revenues which are measurable, but not available because they have not been received within the City's period of availability. These revenues are deferred and recorded as deferred outflows of resources in governmental funds financial statements.

Postemployment Benefits Other than Pension Benefits (OPEB)

The City participates and administers a single-employer plan under which qualified retired employees are permitted to participate in the health, dental, vision, and life insurance benefits program. Additional information on the City's OPEB liability can be found in Note 10.

Accounting Estimates

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

**CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 1 - Summary of Significant Accounting Policies (Concluded)

Budgets and Budgetary Accounting

The City, in accordance with its charter and state law, adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

Prior to August 15, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are held to obtain taxpayer comments.

Prior to October 1, the budget is legally enacted through passage of an ordinance.

Budgetary control is maintained at the departmental and fund level, with finance department providing support to departments in the administration of their budgets. In accordance with the City's budget transfer policy, the City Manager is authorized to transfer budgeted amounts within any fund or function; however, the City Commission must approve any supplemental appropriations or revisions that amend the total expenditures of any fund. During the year, supplementary appropriations were necessary to ensure that expenditures did not exceed budgeted appropriations. All budgets are on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted amounts are as originally adopted, or as amended in accordance with City ordinances. The accompanying financial statements incorporate the original budget ordinances. All annual appropriations lapse at fiscal year-end.

Implementation of New Accounting Standard

Effective October 1, 2021 the City adopted new accounting guidance by implementing the provisions of Governmental Accounting Standards (GASB) Statement No. 87, *Leases* (GASB No. 87), which requires lessees recognize certain lease assets and liabilities for leases that previously were classified as operating leases based on the foundational principle that leases are financings of the right-to use an underlying asset. Similarly, GASB No. 87, also requires lessors to recognize certain lease assets and deferred inflows of resources for leases meeting the same recognition principles.

The implementation of this new standard required the initial recognition in the governmental activities of a right to use asset of \$46,492 and a lease liability of \$29,478 as of October 1, 2021. The implementation of the new standard also required the initial recognition of right to use asset in the business-type activities of \$34,351 and a lease liability of \$24,404 as of October 1, 2021. The adoption of GASB No. 87 had an effect on net position/fund balance as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net Position/Fund Balance, as previously stated	\$ (4,480,370)	\$16,081,245
Right to Use Asset	46,492	34,351
Lease Liability	<u>(29,478)</u>	<u>(24,404)</u>
Net Position/Fund Balance, restated	<u>\$ (4,463,356)</u>	<u>\$16,091,192</u>

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 2 - Cash, Cash Equivalents, and Investments

Deposits and investments as of September 30, 2022, are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and Cash Equivalents	\$ 4,956,340
Restricted:	
Cash and Cash Equivalents	<u>4,416,922</u>
Total Cash and Cash Equivalents	<u>\$ 9,373,262</u>

Deposits

All of the City's cash deposits are held in banks that qualify as a public depository under the Florida Security for Public Deposits Act as required by Chapter 280, Florida Statutes. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's collateral pledged level. The pledging level may range from 25% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. In the event of default by a qualified public depository, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. Therefore, all cash and time deposits held by banks are fully insured and collateralized.

Investments

Following are the investments, credit ratings and maturities of the City's governmental and business-type activities at September 30, 2022:

	<u>Carrying Amount</u>	<u>Credit Rating</u>	<u>Maturity</u>
Certificates of Deposit	\$ 511,498	N/A	< 180 days
Externally Managed Portfolio: Cantella	<u>1,496,651</u>	N/A	N/A
Total Investment	<u>\$ 2,008,149</u>		

As of September 30, 2022, the value of the General Employees' Retirement Savings Plan's investment with their respective credit ratings, were as follows:

	<u>Carrying Amount</u>	<u>Credit Rating</u>	<u>Maturity</u>
Externally Managed Portfolio: American Funds	<u>\$ 7,251,420</u>	N/A	N/A
Total Externally Managed Portfolio	<u>\$ 7,251,420</u>		

General Employees' Pension Funds are invested with American Funds which is considered a mutual fund.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 2 - Cash, Cash Equivalents, and Investments (Concluded)

As of September 30, 2022, the value of the City's deposits and investments in the Police and Fire Supplemental activities, with their respective credit ratings, were as follows:

	<u>Cost Amount</u>	<u>Carrying Amount</u>	<u>Credit Rating</u>	<u>Maturity</u>
Externally Managed Portfolio				
Cash and Equivalents:				
Salem Trust-515	\$ 178,261	\$ 178,261	N/A	N/A
Mutual Funds:				
Fixed Income	1,713,384	1,491,764	AAA	N/A
Equity	5,416,838	5,171,982	AAA	N/A
Pooled Funds:				
Real Estate	-	-	AAA	N/A
Total Externally Managed Portfolio	<u>\$ 7,308,483</u>	<u>\$ 6,842,007</u>		

Credit Risk- The City's Investment Policy limits credit risk by restricting authorized investments to the following: Local Government Surplus Funds Trust Fund, State direct obligations of the United States or its agencies and instrumentalities, direct obligations of states and municipalities, repurchase agreements, commercial paper, bankers' acceptances, and money market mutual funds.

Interest Rate Risk- Interest rate risk is the risk that changes in interest rates will adversely affect the fair market value of investments. The City manages interest rate risk by setting the range of duration for the City's portfolio as .5 years to 2.5 years, with a five-year average of 1.5 years. The effective duration of investments is listed in the preceding table.

Custodial Credit Risk- Custodial credit risk is the risk that, in the event of a bank failure or the failure of the counterparty, the government's deposits may not be returned to it, or may not be able to recover the value of its investments that are in the possession of an outside party. The City generally utilizes third party custodians to help manage custodial credit risk. Custodians are primarily bank trust departments, insurance companies, and brokerage firms.

Concentration of Credit Risk- The City's investment policy requires diversification of investments in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. All of the City's investments are in external investment pools.

The City's deposits are, therefore, considered fully insured or collateralized. Cash balances at September 30, 2022, were \$4,956,343 and restricted cash (exclusive of externally managed portfolio) of \$4,416,922. Due to the nature of the City's cash and investments, there is no exposure to credit risk, interest rate risk, custodial credit risk or concentration of credit risk.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 3 - Restricted Assets

Various restrictions on deposits and investments are summarized below:

Restricted Cash and Investments:

Smart Grid Cash from Bond Issue	\$ 1,553,046
Cash Held for Debt Service (Series 2003 Bond)	202,080
Cash Held for Debt Service SRF Loan	200,019
Cash Held for Debt Service Drinking Loan	393,339
Cash Held for SRL Reserve Grant	129
Cash Held for Rate Stabilization	2,001,704
Financial Assurance Landfill Closure	49,878
Hurricane Michael Fee	16,727
Total Restricted Cash and Investments	<u>\$ 4,416,922</u>

Business Type Activities

Restricted for debt service represents cash and cash equivalents (a) held by paying agents as required by Utility System Improvement and Refunding Revenue Bonds, Series 2003, \$124,500 other debt of \$77,580 (b) amounts restricted for payments of drinking water loan, \$393,339; amounts restricted for a State Revolving Loan for Sewer, \$200,019; c) funds required to be restricted for debt service under the terms of the 2011 Series Capital Improvement Bond and Loan Covenants, \$1,553,045.

The City is required to establish a landfill escrow account in compliance with the financial assurance requirements of Section 62-701.630 of the Florida Administrative Code. This rule requires the City to annually deposit funds in an interest-bearing escrow account for the purpose of funding the estimated landfill closure and post closure costs of the City's landfill.

The amount to be deposited into the Escrow Account is based on financial cost assurance cost estimates made annually by a Registered Professional Engineer. The City has closed the landfill. The City was also able to document that the landfill had not taken any class II garbage in the past twenty (20) years and as a result the City has been given credit for the past monitoring. The latest estimates prepared by the City's contracted engineers of \$151,424 for post closure care costs, were filed with the Florida Department of Environmental Protection on September 26, 2022. The amount was based on an estimated annual monitoring expense of \$49,878 multiplied by the number of years the City is required to monitor the closed landfill. Since the entire landfill site is now closed, the post closure care cost requirement is applicable. The restricted cash of \$49,878 is sufficient for monitoring requirements.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 4 - Inventory

Inventory at September 30, 2022, consists of the following:

Electric Inventory	\$ 691,622
Water, Wastewater and Gas Inventory	<u>293,414</u>
Total Inventory	<u>\$985,036</u>

Note 5 - Receivables

Receivables as of year-end, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities		Business-type Activities	
	General	Wastewater	Electric	Water
Accounts Receivable	\$ 19,454	\$ 506,830	\$ 2,797,042	\$ 464,095
Less Allowance for Bad Debt	-	(131,979)	(760,271)	(118,933)
Net Accounts Receivable	<u>\$ 19,454</u>	<u>\$ 374,851</u>	<u>\$ 2,036,771</u>	<u>\$ 345,162</u>

	Business-type Activities			
	Gas	Refuse	Landfill	Total
Accounts Receivable	\$ 263,984	\$ 318,788	\$ -	\$ 4,370,193
Less Allowance for Bad Debt	(61,576)	(80,832)	-	(1,153,591)
Net Accounts Receivable	<u>\$ 202,408</u>	<u>\$ 237,956</u>	<u>\$ -</u>	<u>\$ 3,216,602</u>

As of September 30, 2022, the City also had grants receivables of \$336,377 in the general fund, \$242,093 in the Electric fund, and \$36,492 in the Wastewater fund.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 6 - Capital Assets

	<u>Balance September 30, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 2022</u>
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 4,617,561	\$ -	\$ -	\$ 4,617,561
Total Capital Assets, Not Being Depreciated	<u>4,617,561</u>	<u>-</u>	<u>-</u>	<u>4,617,561</u>
Capital Assets, Being Depreciated:				
Building and Improvements	5,828,990	-	-	5,828,990
Improvements other than Buildings	11,058,291	-	-	11,058,291
Infrastructure	7,993,607	344,020	-	8,337,627
Equipment and Other	9,016,080	440,955	-	9,457,035
Right to Use Asset	46,492	-	-	46,492
Total Capital Assets, Being Depreciated	<u>33,943,460</u>	<u>784,975</u>	<u>-</u>	<u>34,728,435</u>
Less Accumulated Depreciation/Amortization for:				
Buildings and Improvements	(5,719,139)	(78,030)	-	(5,797,169)
Improvements other than Buildings	(11,220,977)	(6,842)	-	(11,227,819)
Infrastructure	(6,420,674)	(51,178)	-	(6,471,852)
Equipment and Other	(6,901,069)	(298,194)	-	(7,199,263)
Total Accumulated Depreciation	<u>(30,261,859)</u>	<u>(434,244)</u>	<u>-</u>	<u>(30,696,103)</u>
Total Capital Assets, Being Depreciated/Amortized, Net	<u>3,681,601</u>	<u>350,731</u>	<u>-</u>	<u>4,032,332</u>
Total Governmental Capital Assets, Net	<u>\$ 8,299,162</u>	<u>\$ 350,731</u>	<u>\$ -</u>	<u>\$ 8,649,893</u>
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,666,353	\$ -	\$ -	\$ 1,666,353
Total Capital Assets, Not Being Depreciated	<u>1,666,353</u>	<u>-</u>	<u>-</u>	<u>1,666,353</u>
Capital Assets, Being Depreciated				
Buildings	25,363,949	2,017,390	-	27,381,339
Utility, Plant Equipment and Improvements	20,927,730	245,720	-	21,173,450
Infrastructure	4,384,002	-	-	4,384,002
Equipment and Other	6,735,842	25,516	-	6,761,358
Total Capital Assets, Being Depreciated	<u>57,411,523</u>	<u>2,288,626</u>	<u>-</u>	<u>59,700,149</u>
Less Accumulated Depreciation for:				
Buildings	(20,726,097)	(745,371)	-	(21,471,468)
Utility, Plant Equipment and Improvements	(13,760,897)	(530,250)	-	(14,291,147)
Equipment and Other	(4,846,237)	(605,563)	-	(5,451,800)
Total Accumulated Depreciation	<u>(39,333,231)</u>	<u>(1,881,184)</u>	<u>-</u>	<u>(41,214,415)</u>
Total Capital Assets, Being Depreciated, Net	<u>18,078,292</u>	<u>407,442</u>	<u>-</u>	<u>18,485,734</u>
Total Business-Type Capital Assets, Net	<u>\$ 19,744,645</u>	<u>\$ 407,442</u>	<u>\$ -</u>	<u>\$ 20,152,087</u>
Depreciation expense was charged to governmental functions as follows:				
General Government				\$ 10,523
Public Safety				156,114
Transportation				123,871
Culture and Recreation				-
Economic Environment				18,471
Physical Environment				125,265
Total				<u>\$ 434,244</u>

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 - Long Term Debt

<u>Governmental Funds:</u>	September 30,			September 30,
	2021	Additions	Reductions	2022
General Fund:				
Capital Improvement Refunding Revenue Bond 2012	\$ 1,998,000	\$ -	\$ 317,000	\$ 1,681,000
Honeywell Lease (Gov't Portion)	37,164	-	18,945	18,219
Capital Lease Police Cars	103,229	60,933	39,509	124,653
Lease Payable	29,478	-	9,778	19,700
Compensated Absences	371,456	60,198	-	431,654
Net Pension Liability	1,078,373	1,984,564	-	3,062,937
Other Post Employment Benefits Liability	10,881,002	-	1,401,893	9,479,109
Total Governmental Activities Long Term Debt	\$ 14,498,702	\$ 2,105,695	\$ 1,787,125	\$ 14,817,272
<u>Business-Type Activities:</u>				
Electric Fund:				
Utility Revenue Refunding Series 2020A Bonds	\$ 1,822,556	\$ -	\$ 198,233	\$ 1,624,323
Utility Revenue Refunding Series 2020B Bonds	2,648,624	-	2,648,624	-
Utility Revenue Series 2021	-	2,584,317	69,807	2,514,510
Honeywell Lease (Electric Portion)	178,385	-	93,758	84,627
Lease Payable	9,762	-	2,966	6,796
Capital City Bank Line of Credit	982,707	-	982,707	-
Capital City Bank Loan - Digger Truck	300,000	-	98,132	201,868
Compensated Absences	79,956	-	2,871	77,085
Total General Long Term Debt: Electric Fund	6,021,990	2,584,317	4,097,098	4,509,209
Water Fund:				
Utility Revenue Refunding Series 2020A Bonds	911,278	-	99,117	812,161
Utility Revenue Refunding Series 2020B Bonds	564,461	-	564,461	-
Utility Revenue Refunding Series 2020C Bonds	1,854,183	-	144,062	1,710,121
Utility Revenue Series 2021	-	550,756	14,877	535,879
State Revolving Loan - Project No. DW200601	371,671	-	228,827	142,844
Honeywell Lease (Water Portion)	55,745	-	29,300	26,445
Lease Payable	4,881	-	1,483	3,398
Compensated Absences	9,012	-	449	8,563
Total General Long Term Debt: Water Fund	3,771,231	550,756	1,082,576	3,239,411

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 – Long Term Debt (Continued)

	<u>September 30,</u> <u>2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30,</u> <u>2022</u>
Wastewater Fund:				
Utility Revenue Refunding Series 2020A Bonds	911,278	-	99,117	812,161
Utility Revenue Refunding Series 2020B Bonds	564,461	-	564,461	-
Utility Revenue Series 2021	-	550,756	14,877	535,879
State Revolving Loan - Project No. 200100	314,710	-	23,323	291,387
State Revolving Loan - Project No. 641090	248,520	-	12,706	235,814
State Revolving Loan - Project No. 200114 (Solar Array)	-	403,478	-	403,478
Honeywell Lease (Wastewater Portion)	100,342	-	52,740	47,602
Lease Payable	4,881	-	1,483	3,398
Compensated Absenses	9,373	525	-	9,898
Total General Long Term Debt: Wastewater Fund	<u>2,153,565</u>	<u>954,759</u>	<u>768,707</u>	<u>2,339,617</u>
Gas Fund:				
Utility Revenue Refunding Series 2020B Bonds	564,461	-	564,461	-
Utility Revenue Series 2021	-	550,756	14,877	535,879
Lease Payable	4,881	-	1,483	3,398
Compensated Absenses	22,828	4,293	-	27,121
Total General Long Term Debt: Gas Fund	<u>592,170</u>	<u>555,049</u>	<u>580,821</u>	<u>566,398</u>
Landfill Fund:				
Compensated Absenses	4,108	787	-	4,895
Estimated Landfill Closure and Post Closure	193,947	-	42,523	151,424
Total General Long Term Debt: Landfill Fund	<u>198,055</u>	<u>787</u>	<u>42,523</u>	<u>156,319</u>
Total Business-type Activities Long Term Debt	<u>\$ 12,737,010</u>	<u>\$ 4,645,668</u>	<u>\$ 6,571,725</u>	<u>\$ 10,810,953</u>

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 - Long Term Debt (Continued)

	September 30, 2021	Additions	Reductions	September 30, 2022	Due Within One Year
Governmental Activities:					
Bonds:					
Capital Improvement Refunding Revenue Bond 2012	\$ 1,998,000	\$ -	\$ 317,000	\$ 1,681,000	\$ 323,000
Capitalized Leases:					
Honeywell Lease (Gov't Portion)	37,164	-	18,945	18,219	18,219
Capital Lease Police Cars	103,229	60,933	39,509	124,653	46,561
Lease Payable	29,478	-	9,778	19,700	9,227
Compensated Absences					
	371,456	60,198	-	431,654	107,914
Net Pension Liability	1,078,373	1,984,564	-	3,062,937	-
Other Post Employment Benefits Liability	10,881,002	-	1,401,893	9,479,109	-
Total Governmental Activities Debt	<u>\$ 14,498,702</u>	<u>\$ 2,105,695</u>	<u>\$ 1,787,125</u>	<u>\$ 14,817,272</u>	<u>\$ 504,921</u>
Business-Type Activities:					
Bonds:					
Utility Revenue Refunding Series 2020A Bonds	\$ 3,645,112	\$ -	\$ 396,467	\$ 3,248,645	\$ 404,716
Utility Revenue Refunding Series 2020B Bonds	4,342,008	-	4,342,008	-	-
Utility Revenue Refunding Series 2020C Bonds	1,854,182	-	144,061	1,710,121	147,119
Utility Series 2021 Bond	-	4,236,585	114,438	4,122,147	231,715
Notes Payable:					
State Revolving Loan - Project No. DW2006010	371,671	-	228,827	142,844	142,844
State Revolving Loan - Project No. 200100	314,710	-	23,323	291,387	23,752
State Revolving Loan - Project No. 641090	248,520	-	12,706	235,814	12,979
State Revolving Loan - Project No. 200114 (Solar Array)	-	403,478	-	403,478	-
Capital City Bank Line of Credit	982,707	-	982,707	-	-
Capital City Bank Loan - Digger Truck	300,000	-	98,132	201,868	100,045
Capitalized Leases:					
Honeywell Lease	334,472	-	175,798	158,674	158,674
Lease Payable	24,404	-	7,415	16,989	6,725
Estimated Landfill Closure and Post Closure	193,947	-	42,523	151,424	-
Compensated Absences	125,277	5,605	3,320	127,562	31,891
Total Business-Type Activities Debt	<u>\$ 12,737,010</u>	<u>\$ 4,645,668</u>	<u>\$ 6,571,725</u>	<u>\$ 10,810,953</u>	<u>\$ 1,260,460</u>

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 – Long Term Debt (Continued)

Long Term Debt – Governmental Activities

\$4,507,000 City of Quincy, Florida Capital Improvement Refunding Revenue Bond Series 2012

Series 2012 Bond: Dated December 28, 2012, with a maturity date of June 1, 2027. The fixed interest rate is 2.3%. Payments of principal and interest are due on June 1, and interest only due December 1. The first payment starts June 1, 2017 and continues until maturity on June 1, 2027.

The Series 2012 bond is declared to be a special, limited obligation of the issuer, secured solely by the pledged revenues, and shall not be or constitute a general obligation or indebtedness of the City. Neither the Series 2012 Bond nor the loan agreement shall constitute a “bond” of the issuer within the meaning of Article VII, Section 12, Florida Constitution (1968). The bonds are payable from and secured by a pledge of and lien upon the combined funds collected by the State of Florida and remitted to the City such as: (1) Guaranteed Entitlement Revenues, (2) Local Communication Service Tax Revenues, and (3) Half-Cent Sales Tax Revenues and certain funds and accounts created by the City. The bonds are subject to mandatory redemption in part prior to maturity by lot, at redemption prices equal to 100% of the principal amount thereof plus accrued interest to the date of redemption. The principal amount designated in each year for mandatory redemption constitutes the amortization installments.

These bonds require the creation and establishment of a Debt Service Fund. On a monthly basis the City will transfer Pledged Revenues from the Revenue Fund to the Debt Service Fund to provide for the payment of debt service on the Series 2012 bonds. The Debt Service Fund and the portion of the Revenue Fund allocated to pay debt service on the Series 2012 Bonds will be used primarily to achieve a proper matching of pledged revenues and debt service on the Series 2012 Bonds within each bond year. Amounts deposited in such accounts allocated to the payment of debt service on the Series 2012 Bonds will be depleted at least once a year except for a reasonable carryover amount not to exceed the greater of the earning on such a fund for the immediately preceding bond year, or one-twelfth of the debt service on the Series 2012 Bonds for the immediately preceding bond year.

These funds are accounted for under the Debt Service Fund. As of September 30, 2022, the City had a balance of \$146,126, and transferred \$360,000, the required debt service payments to the Debt Service Fund.

Equipment Loans and Capital Lease Obligations

Capital lease obligations relate to the acquisition of several vehicles with annual interest rates ranging from 5% to 6.6%, and the Honeywell’s high efficiency HVAC and lighting upgrades throughout the City. During the 2020 year the City entered into a lease purchase agreement to buy four police vehicles. The four vehicles were capitalized at a cost of \$178,676, with a resulting debt of \$163,886. The purchase has an effective interest rate of 5% and has combined monthly payments of \$3,501 for 48 months. During the last three months of the fiscal year ended September 30, 2022, two more vehicles were purchased amounting to \$60,933. As of September 30, 2022, the balance of the debt, including interest, was \$129,903.

The governmental portion of the Honeywell lease is payable in thirty semi-annual installments on January 1 and July 1, of which annual lease payments are due through July 1, 2023, in accordance with the payment schedule per agreement. As of September 30, 2022, the balance of the debt was \$18,219.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 – Long Term Debt (Continued)

\$250,000 Capital City Line of Credit (CRA)

The City secured a promissory note from Capital City Bank in the amount of \$250,000 on November 3, 2021. For any monies borrowed from the bank, starting December 3, 2021, the interest will be paid monthly at the prevailing rate of 3.250% per annum. The interest is variable and is subject to change from time to time based on changes in which is the J.P. Morgan Chase Prime Rate (the “index”). Interest on this note will be computed on a 365/360 basis. As of September 30, 2022, no funds had been withdrawn from the bank for this note and the amount due was zero.

Long Term Debt – Business-type Activities

Long-term debt of the City’s business-type activities, excluding compensated absences, estimated landfill post-closure costs, and capitalized leases, consists of the following:

\$8,800,000 City of Quincy, Florida Utility System Improvement and Refunding Revenue Bonds – Series 2020A, 2020B and Series 2021

The City adopted resolutions dated 02/02/2020, which authorized the issuance of its Utility Revenue Refunding Bond, Series 2020A (the “Series 2020A Bond”) and its Taxable Utility Revenue Refunding Bond, Series 2020B (the “Series 2020B Bond”, together with the Series 2020A Bond, the “Series 2020 Bonds”); and the City Commission determined that it was necessary and desirable to borrow funds to refinance its Utility System Improvement and Refunding Revenue Bonds, Series 2003 maturing in the years 2023 through 2029 (the “2003 Refunded Bonds”). The City Manager was authorized to select the 2003 Refunded Bonds and 2011 Refunded Bonds to be refunded and is hereby authorized to call such 2003 Refunded Bonds and 2011 Refunded Bonds, in consultation with the Financial Advisor and Bond Counsel. It was in the best interest of the Issuer to accept the offer of the Bank and sell the Series 2020 Bonds at a negotiated sale. In consideration of the purchase and acceptance by the Bank of the Series 2020 Bonds authorized to be issued hereunder, the Resolution, shall constitute a contract between the Issuer and the Bank.

The Series 2020 Bonds are secured by a lien on the Pledged Revenues, and, upon issuance of the Series 2020 Bonds, the Pledged Revenues will not be pledged or encumbered in any manner. There is hereby authorized to be issued the “City of Quincy, Florida Utility Revenue Refunding Bond, Series 2020A,” in an aggregate principal amount of \$4,114,071, which shall secure amounts outstanding hereunder, and will be repaid on October 1, 2029 unless earlier prepaid as provided herein and in the Series 2020A Bond. The Series 2020A Bond shall bear interest at a fixed interest rate of 2.07% per annum, calculated on a 30/360-day basis, and shall be dated the date of delivery. Interest and principal shall be payable semiannually commencing April 1, 2020 and, on each October 1, and April 1 thereafter until the Series 2020A Bond is paid in full.

Debt service on the Series 2020A Bond shall be due and paid as set forth on Schedule I attached to the Series 2020A Bond. Upon five days’ written notice to the Bank, the Series 2020A Bond may be prepaid by the Issuer, in whole or in part, at any time without a prepayment premium or penalty. The outstanding balance of the Series 2020A Bond as of September 30, 2022 was \$3,248,645.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 – Long Term Debt (Continued)

It was also authorized to issue the “City of Quincy, Florida Taxable Utility Revenue Refunding Bond, Series 2020B,” in an aggregate principal amount of \$4,579,324, which shall secure amounts outstanding hereunder, and will be repaid on October 1, 2032 unless earlier prepaid as provided herein and in the Series 2020B Bond. The Series 2020B Bond shall bear interest at a fixed interest rate of 2.77% per annum, calculated on a 30/360- day basis, and shall be dated the date of delivery. Interest and principal shall be payable semiannually commencing April 1, 2020 and, on each October 1, and April 1 thereafter until the Series 2020B Bond is paid in full. Debt service on the Series 2020B Bond shall be due and paid as set forth on Schedule I attached to the Series 2020B Bond. Upon five days’ written notice to the Bank, the Series 2020B Bond may be prepaid by the Issuer, in whole, at any time without a prepayment premium or penalty. A Determination of Taxability shall not occur in the event such interest is taken into account in determining adjusted current earnings for the purpose if the alternative minimum tax imposed on corporations.

The funds were used in the following manner: the “City of Quincy Utility 2020A Costs of Issuance Fund” (the “2020A Costs of Issuance to be held by the Issuer. \$54,750 shall be deposited in such fund to pay the costs associated with the issuance of the Series 2020A Bond. After payment of the costs of issuance of the Series 2020A Bond, any amounts remaining in the 2020A Costs of Issuance Fund shall be transferred to the Bond Service Fund for payment of principal and interest on the Series 2020A Bond; and \$56,850 shall be deposited in such fund to pay the costs associated with the issuance of the Series 2020B Bond; and after payment of the costs of issuance of the Series 2020B Bond, any amounts remaining in the 2020B Costs of Issuance Fund shall be transferred to the Bond Service Fund for payment of principal and interest on the Series 2020B Bond.

The balance of said proceeds after paying the costs of issuance of the Series 2020B Bond shall be deposited with the Escrow Agent for defeasance and redemption of the 2011 Refunded Bonds (a portion in the amount of \$26,750 will be used for costs of issuance related to the tax-exempt City of Quincy, Florida Utility Revenue Refunding Bonds, Series 2021, to be exchanged for the Series 2020B Bond on October 1, 2021). The outstanding balance of the Series 2020B Bond as of September 30, 2022 was \$0.

The Issuer hereby designates the Series 2020A Bond and the Series 2020B Bond as a “qualified tax-exempt obligation” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”). Trust Bank (the “Lender”), negotiated with the City of Quincy, Florida (the “Issuer”) for the private purchase of the City of Quincy, Florida Utility Revenue Refunding Bond, Series 2020A (the “Series 2020A Bond”) and the City of Quincy, Florida Taxable Utility Revenue Refunding Bond, Series 2020B (the “Series 2020B Bond”, together with the Series 2020A Bond, the “Series 2020 Bonds”) securing amounts due under a Master Utility Revenue and Refunding Bond Resolution and Supplemental Resolution of the Issuer (collectively, the “Resolution”) in the aggregate principal amount of \$8,800,000.

On October 1, 2021, Series 2020 B was paid off in full with the proceeds from the issuance of Utility Revenue and Refunding Bond, Series 2021 Truist Bank. The taxable loan, Series 2020B, was a short-term solution with the expectation of replacing it with a tax-exempt loan on October 1, 2021, which is the optional call date of the Series 2011 Bonds. In anticipation of the tax-exempt loan on October 1, 2021, and to lock in additional savings, Truist Bank committed, last year, to convert or refund the 2020B taxable loan to a tax-exempt loan. The City’s total anticipated saving in debt service after the 2020A, 2020B, 2020C and 2021 loans are closed should approximate \$2,094,200.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 – Long Term Debt (Continued)

The Series 2021 Utility Revenue and Refunding Bonds are secured by a lien on the Pledged Revenues, and, upon issuance of the Series 2021 Bonds, the Pledged Revenues will not be pledged or encumbered in any manner. There is hereby authorized to be issued the "City of Quincy, Florida Utility Revenue Refunding

Bond, Series 2021," in an aggregate principal amount of \$4,342,007.83, which shall secure amounts which are outstanding hereunder and will mature on October 1, 2032 unless earlier prepaid as provided herein and in the Series 2021 Bond. The Series 2021 Bond shall bear interest at a fixed interest rate of 1.65% per annum, calculated on a 30/360-day basis, and shall be dated the date of delivery. Interest and principal shall be payable semiannually commencing October 1, 2021 and, on each October 1, and April 1 thereafter until the Series 2021 Bond is paid in full. Debt service on the Series 2021 Bond shall be due and paid as set forth on Schedule I attached to the Series 2021 Bond. Upon five days' written notice to the Bank, the Series 2021 Bond may be prepaid by the Issuer, in whole, at any time without a prepayment premium or penalty.

Debt service on the Series 2021 Bond shall be due and paid as set forth in a schedule attached to the Series 2021 Bond. Upon five days' written notice to the Bank, the Series 2021 Bond may be prepaid by the Issuer, in whole or in part, at any time without a prepayment premium or penalty. The outstanding balance of Series 2021 Bond as of September 30, 2022 was \$4,122,147.

\$2,045,254 City of Quincy, Utility Revenue Refunding Bond Series 2020C

The City adopted resolutions dated 01/28/2020, which authorized the issuance of its Utility Revenue Refunding Bond, Series 2020C (the "Series 2020C Bond"); and the City Commission determined that it was necessary and desirable to borrow funds to refinance a portion of its loan from the State of Florida Department of Environmental Protection Agency Drinking Water State Revolving Fund (DW2006010) (the "SRF Loan"). Based upon recommendations from the Issuer's financial advisor, and Issuer staff, Trust Bank proposal was accepted. The debt service on the Series 2020C Bond shall be payable from and secured solely by Net Revenues of the System and amounts in the funds and accounts established under the Resolution (the "Pledged Revenues"). In consideration of the purchase and acceptance by the Bank of the Series 2020C Bond a contract was established between the Issuer and the Bank.

The Series 2020C Bond will be secured by a lien on the Pledged Revenues and, upon issuance of the Series 2020C Bond, the Pledged Revenues will not be pledged or encumbered in any manner, other than as security for the Series 2020C Bond and the Outstanding Parity Bonds. The City was authorized to issue the "City of Quincy, Florida Utility Revenue Refunding Bond, Series 2020C," in an aggregate principal amount of \$2,045,254, which constitute an Additional Parity Obligation and shall secure amounts outstanding hereunder and will be repaid on December 15, 2032 unless earlier prepaid as provided herein and in the Series 2020C Bond. The Series 2020C Bond shall bear interest at a fixed interest rate of 2.11 % per annum, calculated on a 30/360-day basis, and shall be dated the date of delivery. Interest and principal shall be payable semiannually commencing June 15, 2020 and, on each June 15, and December 15 thereafter until the Series 2020C Bond is paid in full. Debt service on the Series 2020C Bond shall be due and paid as set forth in the schedule attached to the Series 2020C Bond. Upon five days' written notice to the Bank, the Series 2020C Bond may be prepaid by the Issuer, in whole, at any time without a prepayment premium or penalty. Upon an Event of Default, the Series 2020C Bond shall bear interest at a default rate equal to the interest rate on the Series 2020C Bond plus 2% per annum, commencing five (5) days after the Event of Default.

**CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 7 – Long Term Debt (Continued)

The proceeds received from the sale of the Series 2020C Bond, were applied by the Issuer as follows: There is hereby established the "City of Quincy Utility 2020C Costs of Issuance Fund" (the "2020C Costs of Issuance Fund") to be held by the Issuer. A portion of the proceeds of the Series 2020C Bonds in the amount of \$28,500 shall be deposited in such fund to pay the costs associated with the issuance of the Series 2020C Bond. The outstanding balance of the Series 2020C Bond as of September 30, 2022 was \$1,710,121.

State Revolving Loan Note from FDEP (200114) (CSFA 37.077)

The total amount given to the City was \$2,017,389. With 80% or \$1,613,911 being a grant and the loan amount was \$403,478. This was for the construction of a project, 1.5 MW Solar Array. Upon completion of the construction, the estimated principal amount of the loan to be repaid will be \$527,478. The loan service Fee is estimated to be \$52,748 for the loan amount to complete the project by 03/31/2023. The fee represents two percent of the loan amount excluding capitalized interest amount; that is, two percent of \$2,637,389. The loan service fee was based on actual project costs and assessed in the final loan amendment. The financing rate on the unpaid principal of the loan amount specified in Section 10.01 is 0 percent per annum. The loan term shall be twenty (20) years. The loan is currently set for semi-annual payments of \$14,506 scheduled to be made on October 1 and April 1. The first payment was scheduled to be made October 1, 2023. The loan was collateralized by revenues from the operation of the water and sewer systems. The outstanding balance as of September 30, 2022 was \$403,478.

State Revolving Loan Note from FDEP (200100) (CSFA 37.077)

The loan has an original award date of February 11, 2016, with an award amount of up to \$564,488, of which the City borrowed \$480,291 during the year. The proceeds were used for a wastewater treatment plant upgrade. The interest rate is 6.05%. The loan is currently set at 36 semi-annual payments of \$13,602 scheduled to be made on March 15 and September 15. The first payment was scheduled to be made September 15, 2018. The note is collateralized by revenues from the operation of the water and sewer systems. The outstanding balance at September 30, 2022 was \$291,387.

State Revolving Loan Note from FDEP (Project DW2006010) (CFDA 66.468)

The loan was issued in an amount up to \$6,277,772 for the construction of water supply and transmission facilities which bears an annual interest of 2.33% and payable in 40 semiannual payments of \$257,037 including interest, every June 15 and December 15 of each year, starting June 15, 2003 through June 15, 2023, collateralized by revenues from the operation of the water and sewer systems. The outstanding balance at September 30, 2022 was \$142,844.

State Revolving Loan Note from FDEP (641090) (CFDA 66.458)

The loan has an original award date of September 2, 2009, with an award amount of up to \$478,753, of which the City borrowed \$200,618 over the past five years. The proceeds were used for a wastewater inflow infiltration correction. The interest rate is 1.07%. The loan had capitalized interest of \$15,208. The loan is currently set for semi-annual payments of \$15,734 scheduled to be made on May 15 and November 15. The first payment was scheduled to be made May 15, 2018. The note is collateralized by revenues from the operation of the water and wastewater systems. The outstanding balance at September 30, 2022 was \$235,814.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 – Long Term Debt (Continued)

\$3,000,000 Capital City Bank Line of Credit for Hurricane Michael Repairs and Improvements

The City obtained a line of credit for \$3,000,000 on January 10, 2019. The proceeds were used to fund repairs associated with the aftermath of Hurricane Michael. The loan has a fixed interest rate of 3.59%. Interest payments are due semi-annually on June 1 and December 1, beginning on June 1, 2019. The loan is interest only payments until January 10, 2022. The note is collateralized by revenues from the utility system. As of September 30, 2022, there was no outstanding balance.

Capital City Bank Line of Credit for Digger Truck

On July 14, 2021, the City entered into an agreement with Capital City Bank to purchase a digger truck for the utility department in the amount of \$300,000. The interest rate was 1.95%, with a maturity date of July 14, 2024. The first payment will be due on July 14, 2022 in the amount of \$103,982. Interest to be paid on the life of the loan will be \$11,945. As of September 30, 2022, the outstanding amount due was \$201,868.

Equipment Loans and Capital Lease Obligations

Capital lease obligations relate to the acquisition of several vehicles with annual interest rates ranging from 5% to 6.6%. In addition, Honeywell’s high efficiency HVAC and lighting upgrades throughout the City represents the remaining capital lease obligations. The value of these assets under capital leases as of September 30, 2021 is \$474,864. The lease is payable in thirty semi-annual installments on January 1, and July 1, of which annual lease payments are due through July 1, 2023, in accordance with the payment schedule per agreement.

Debt Service Requirements

The annual requirements to amortize all long-term debt outstanding at September 30, 2022, other than the liability for accumulated vacation and sick leave, is as follows:

Year Ending September 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 397,007	\$ 41,336	\$ 1,227,223	\$ 189,027
2024	353,031	32,118	969,807	164,816
2025	358,050	24,597	885,095	146,395
2026	352,520	16,419	895,450	129,812
2027	349,000	8,027	912,360	112,901
Thereafter	-	-	5,642,031	332,456
Total	<u>\$ 1,809,608</u>	<u>\$ 122,498</u>	<u>\$ 10,531,967</u>	<u>\$ 1,075,407</u>

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 - Contingencies and Commitments

Electric Purchase Contract

During the fiscal year 2017, the City had purchase power contract with the U.S. Department of Energy, Southern Power Administration (SEPA) and with Florida Power and Light (FP&L). Under the terms of these contracts, in the given month, the City purchased 8,400 kilowatts of its capacity from SEPA and the remainder of its capacity from FP&L. The City's contract with SEPA is an ongoing contract which can be terminated by either party by giving a two-year advance notice. The City entered into an eight-year agreement with Florida Power and Light beginning January 1, 2016. The City may elect to terminate early on December 31, 2021. For the year ended September 30, 2022, the City purchased electric capacity totaling \$10,377,487.

Gas Supply Contract

The City has an existing gas supply contract with the Municipal Gas Authority of Georgia (the "Authority") through December 31, 2025. Under the terms of the original contract including supplemental contracts, the Authority is obligated to establish a fair and non-discriminatory pricing mechanism designed to recover all of the costs for such services and maintain, to the extent practical, relative comparative pricing in a manner consistent in the industry. The City must establish, maintain and collect rates and charges, to be able to pay all amounts payable to the Authority including but not limited to (a) cost of gas supplies provided to the City and costs allocated to the City under the Annual Authority Budget and Project Cost Projections; and (b) all other lawful charges against the City's gas revenue. In addition, the City is obligated not to suspend or discontinue any payments provided in the contract, until all obligations of the Authority for the furtherance of providing services to the City, have been fully paid. For the year ended September 30, 2022, the City purchased gas totaling \$1,194,061.

Grant Programs

The City participates in a number of federal and state grant programs. These programs are subject to financial and compliance audits by the grantors or their respective representatives. The possible disallowance of any item charged to the program or request for the return of any unexpended funds cannot be determined at this time. No provision, for any liability that may result has been made in the financial statements.

Litigation

The City is involved in pending lawsuits. Although the outcome of these lawsuits is not presently determined, in the opinion of management and the City's Attorney, potential claims from litigation against the City which are not covered by insurance, would not materially affect the financial position of the City.

Accounting for Municipal Landfill Closure and Post Closure Care Costs

At September 30, 2022, the City's total liability for landfill closure and post-closure care costs was approximately \$151,424. The City was notified by Florida Department of Environmental Protection (FDEP) that the Quincy-Byrd Landfill was determined to be closed.

The current liability is based on annual monitory costs of \$48,487 for a period of four years. The liability was reduced by the annual monitoring expenses estimated. The City is required by state and federal laws and regulations to make annual deposits in an interest-bearing escrow account to cover one year of post closure care costs of \$48,487. As of September 30, 2022, cash deposited in the escrow account was \$48,487.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 - Contingencies and Commitments (Concluded)

Permit to Operate Sewer System

The City is operating its Sewer System under a permit from the Florida Department of Environmental Protection (FL0029033-Major). This permit is issued under the provisions of Chapter 403, Florida Statutes (F.S.), and applicable rules of the Florida Administrative Code (F.A.C.) and constitutes authorization to discharge to waters of the state under the National Pollutant Discharge Elimination System. The permit is accompanied by an Administrative Order, pursuant to paragraphs 403.088(2)(e) and (f), Florida Statutes.

Compliance with Administrative Order, AO058NWD is a specific requirement of the permit. The City filed a one hundred and eighty (180) day permit renewal application before the August 19, 2017, sewer permit expiration date to continue to operate the sewer facilities. The City's 180-day permit renewal application provides an automatic extension to continue operations of the Sewer System facility, until the five (5) year renewal permit is issued.

Note 9 - Retirement Savings Plan (RSP)

The Retirement Savings Plan (RSP) of the City is a defined contribution pension plan established to provide benefits to employees upon retirement. The City is required to contribute an amount equal to 12% of the base pay of each eligible employee. Plan provisions and contribution requirements are established and may be amended by the City. During the fiscal year September 30, 2022, the City contributed \$827,032 for eligible employees.

The Plan Manager for the Retirement Savings Plan allowed employees to take out loans against their retirement which were not reflected in the previous year's year-end statements. This resulted in a restatement of opening fund balance. For the year ended September 30, 2022, these loans are shown as a receivable.

Note 10 – General Information About the OPEB Plan

Plan Description:

The City of Quincy's Retiree Health Care Plan (Plan) is a single employer defined benefit postemployment health care plan that covers eligible retired employees of the City. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under one of the City's retirement plans to continue medical insurance coverage as a participant in the City's plan. For purposes of applying Paragraph 4 under Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, the Plan does not meet the requirements for an OPEB plan administered through a trust.

**CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 10 – General Information About the OPEB Plan (Continued)

Employees Covered by Benefit Terms:

At September 30, 2021, the following employees were covered by the benefit terms:

Inactive Plan Members, or Beneficiaries Currently Receiving Benefits	41
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	104
	145

Benefits Provided:

The City pays 100% of the retiree’s monthly medical premium before and after age 65. The retiree must pay the full premium for eligible dependent coverage. Retirees are covered for their lifetime and eligible dependents are also covered for their lifetime as long as they continue to pay the premium.

Retirees participating in the dental insurance plans offered by the City are required to contribute 100% of the Active premiums. As such, the projected employee premiums for the dental program are assumed to cover the entire cost of the program.

TOTAL OPEB LIABILITY

The measurement date is September 30, 2021.

The measurement period for the OPEB expense was October 1, 2020 to September 30, 2021.

The reporting period is October 1, 2021 through September 30, 2022.

The City’s Total OPEB Liability was measured as of September 30, 2021.

Actuarial Assumptions:

The Total OPEB Liability was determined by an actuarial valuation as of September 30, 2021, using the following actuarial assumptions:

Inflation Rate	2.50%
Salary Increase Rate(s)	4.00%
Discount Rate	2.43%
Initial Trend Rate	7.50%
Ultimate Trend Rate	4.00%
Years to Ultimate	53

All mortality rates were based on the Pub-2010 mortality tables. All mortality rates are those outlined in Milliman’s July 1, 2021 Florida Retirement System (FRS) valuation report with appropriate adjustments made based on plan demographics. All tables include fully generational adjustments for mortality improvements using gender-specific improvement scale MP-2018.

Mortality – Active Lives:

For female (non-special risk) lives, the headcount-weighted PubG-2010 female employee table was used. For female special risk lives, the headcount-weighted PubS-2010 female employee table, set forward one year, was used.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 10 – General Information About the OPEB Plan (Continued)

For male (non-special risk) lives, the headcount-weighted PubG-2010 male below-median income employee table, set back one year, was used. For male special risk lives, the headcount-weighted PubS-2010 male below-median income employee table, set forward one year, was used.

Mortality – Inactive Healthy Lives:

For female (non-special risk) lives, the headcount-weighted PubG-2010 female below-median income healthy retiree table was used. For female special risk lives, the headcount-weighted PubS-2010 female below-median income healthy retiree table, set forward one year, was used.

For male (non-special risk) lives, the headcount-weighted PubG-2010 male below-median income healthy retiree table, set back one year was used. For male special risk lives, the headcount-weighted PubS-2010 male below-median income healthy retiree table, set forward one year, was used.

Mortality – Disabled Lives:

For female (non-special risk) lives, no disability rates are assumed. For female special risk lives, and 80% headcount-weighted PubG-2010 female disabled retiree, 20% headcount-weighted PubS-2010 female disabled retiree blended table was used.

For male (non-special risk) lives, no disability rates are assumed. For male special risk lives, an 80% headcount-weighted PubG-2010 male disabled retiree, 20% headcount-weighted PubS-2010 male disabled retiree blended table was used.

Discount Rate:

Given the City’s decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 2.43%. The high-quality municipal bond rate was based on the S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices nearest the measurement date. The S&P Municipal Bond Index with a maturity of 20 years. Eligible bonds must be rated at least AA by Standard and Poor’s Ratings Services, Aa2 by Moody’s or AA by Fitch. If there are multiple ratings, the lowest rating is used.

CHANGE IN TOTAL OPEB LIABILITY

	Increases and (Decreases) in Total OPEB Liability
Reporting Period Ending September 30, 2021	\$ 10,881,002
Changes for the Year:	
Service Cost	879,629
Interest	248,285
Differences between Expected and Actual Experience	(91,318)
Changes of Assumptions	(2,119,761)
Changes of Benefit Terms	-
Contributions – Employer	-
Benefit Payments	(318,728)
Other Changes	-
Net Changes	(1,401,893)
Reporting Period Ending September 30, 2022	\$ 9,479,109

**CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 10 – General Information About the OPEB Plan (Continued)

Difference Between Expected and Actual Experience reflects the impact of changes to the census data from the prior valuation to the valuation as of September 30, 2021.

Changes in Assumptions reflect a change in the discount rate from 2.14% for the reporting period ended September 30, 2021, to 2.43% for the reporting period ended September 30, 2022. Also reflected as assumption changes are updated health care costs and premiums, updated retirement rates, and updated termination rates.

Sensitivity of the Total OPEB Liability to changes in the Discount Rate:

The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease 1.43%	Current Discount Rate 2.43%	1% Increase 3.43%
Total OPEB Liability (Asset)	\$ 11,213,703	\$ 9,479,109	\$ 8,110,194

Sensitivity of the Total OPEB Liability to changes in the Healthcare Cost Trend Rates:

The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 3.00%-6.50%	Healthcare Cost Trend Rates 4.00%-7.50%	1% Increase 5.00%-8.50%
Total OPEB Liability (Asset)	\$ 7,985,298	\$ 9,479,109	\$ 11,424,244

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

For the year ended September 30, 2022, the city will recognize OPEB expense of \$915,411.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 10 – General Information About the OPEB Plan (Concluded)

On September 30, 2022, the City reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 295,386
Changes in Assumptions	1,846,681	2,680,613
Employer Contributions Subsequent to the Measurement Date	278,250	-
Total	\$ 2,124,931	\$ 2,975,999

Amounts reported as Deferred Outflows or Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30,	
2023	\$ (215,603)
2024	\$ (215,603)
2025	\$ (215,603)
2026	\$ (215,599)
2027	\$ (122,950)
Thereafter	\$ (143,960)

Note 11- Police and Firemen’s Supplemental Pension Plan

Plan Description

The Plan is a single-employer defined benefit plan administered by the Plan’s Board of Trustees comprised of: Five Members, two of whom, unless prohibited by law shall be legal residents of the municipality, who shall be appointed by the legislative body of the City and one Member of the Board shall be a police officer as defined in Florida Statutes 185.02 and one Member shall be a firefighter as defined in Florida Statutes 175.032, respectively, elected by a majority of the active firefighters and police officers who are Members of the plan. The fifth Member shall be chosen by a majority of the previous four Members as provided herein, and such person’s name shall be submitted to the legislative body of the City.

Full time employees who are classified as Police Officers or Firefighters participate as a condition of employment.

Plan Membership as of October 1, 2021:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	42
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	21
Active Plan Members	34
	97

**CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 11- Police and Firemen’s Supplemental Pension Plan (Continued)

Benefits Provided

The Plan provides retirement, termination, disability, and death benefits.

Contributions

Member Contributions: 7.5% of Salary.

City and State Contributions: Remaining amount required in order to pay current costs and amortize unfunded past service cost, if any, as provided in Chapter 112, Florida Statutes.

Net Pension Liability

The measurement date is September 30, 2022.

The measurement period for the pension expense was October 1, 2021 to September 30, 2022.

The reporting period is October 1, 2021 through September 30, 2022.

The Sponsor’s Net Pension Liability was measured as of September 30, 2022.

The total Pension liability used to calculate the Net Pension Liability was determined as of that date.

Actuarial Assumptions

The Total Pension Liability was determined by an actuarial valuation as of October 1, 2021 updated to September 30, 2022, using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	Service Based
Discount Rate	6.70%
Investment Rate of Return	6.70%

Mortality Rate Healthy Active Lives:

Female: PubS.H-2010 for Employees, set forward one year.

Male: PubS.H-2010 (Below Median) for Employees, set forward one year.

Mortality Rate Healthy Retiree Lives:

Female: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.

Male: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.

Mortality Rate Beneficiary Lives:

Female: PubG.H-2010 (Below Median) for Healthy Retirees.

Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year.

Mortality Rate Disabled Lives:

80% PubG.H-2010 for Disabled Retirees/20% PubS.H-2010 for Disabled Retirees.

All rates are projected generationally with Mortality Improvement Scale MP-2018. We feel this assumption sufficiently accommodates future mortality improvements.

The previously described mortality assumption rates were mandated by Chapter 2015-157, Laws of Florida. This law mandates the use of the assumptions used in either of the two most recent valuations of the Florida Retirement System (FRS). The above rates are those outlined in Milliman’s July 1, 2021 FRS valuation report for special risk employees, with appropriate adjustments made based on plan demographics.

**CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

Note 11- Police and Firemen’s Supplemental Pension Plan (Continued)

The most recent actuarial experience study used to review the other significant assumptions was dated August 4, 2022.

The Long-Term Expected Rate of Return on Pension Plan investments can be determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Pension Plan investment expenses and inflation) are developed for each major asset class.

For 2022 the inflation rate assumption of the investment advisor was 2.50%.

These ranges are combined to produce the Long-Term Expected Rate of Return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the Pension Plan’s target asset allocation as of September 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return ⁽¹⁾
Domestic Equity	50.0%	7.50%
International Equity	15.0%	8.50%
Broad Market Fixed Income	15.0%	2.50%
Fixed Income (Non-Core)	2.5%	2.50%
Global Fixed Income	2.5%	3.50%
Real Estate	15.0%	4.50%
Total	100%	

(1) Source: AndCo Consulting

Discount Rate:

The discount rate used to measure the Total Pension Liability was 6.70 percent.

The projection of cash flows used to determine the Discount Rate assumed that Plan Member contributions will be made at the current contribution rate and that Sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the Member rate. Based on those assumptions, the Pension Plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the Long-Term Expected Rate of Return on Pension Plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 11- Police and Firemen’s Supplemental Pension Plan (Continued)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances as of September 30, 2021	\$ 11,078,464	\$ 10,000,091	\$ 1,078,373
Changes for a Year:			
Service Cost	154,163	-	154,163
Interest	788,018	-	788,018
Share Plan Allocation	3,873	-	3,873
Differences between Expected and Actual Experience	(45,438)	-	(45,438)
Changes of Assumptions	591,694	-	591,694
Changes of Benefit Terms	-	-	-
Contributions-Employer	-	651,970	(651,970)
Contributions-State	-	115,347	(115,347)
Contributions-Employee	-	115,509	(115,509)
Net Investment Income	-	(1,323,553)	1,323,553
Benefit Payments, including Refunds of Employee Contributions	(875,711)	(875,711)	-
Administrative Expense	-	(51,527)	51,527
Net Changes	616,599	(1,367,965)	1,984,564
Balances as of September 30, 2022	<u>\$ 11,695,063</u>	<u>\$ 8,632,129</u>	<u>\$ 3,062,937</u>

Sensitivity of the Net Pension liability to Changes in the Discount Rate

	1% Decrease	Current Discount Rate	1% Increase
	5.70%	6.70%	7.70%
Sponsor’s Net Pension Liability	<u>\$4,340,149</u>	<u>\$3,062,937</u>	<u>\$1,994,727</u>

Pension Plan Fiduciary Net Position

Detailed information about the Pension Plan’s Fiduciary Net Position is available in a separately issued Plan financial report.

For the year ended September 30, 2022, the sponsor has recognized a Pension expense of \$509,223.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 11- Police and Firemen’s Supplemental Pension Plan (Concluded)

On September 30, 2022, the sponsor reported Deferred Outflows or Resources and Deferred Inflows of Resources related to pensions from the following sources:

Schedule of Deferred Outflows and Deferred Inflows

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experiences	\$ -	\$ 22,719
Change of Assumptions	295,847	-
Net Difference between Projected and Actual Earnings on Pension Plan Investment	993,048	-
Total	\$ 1,288,895	\$ 22,719

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions will be recognized in Pension Expense as follows:

Year ended September 30:	
2023	\$ 491,555
2024	\$ 172,225
2025	\$ 192,008
2026	\$ 410,388
2027	\$ -
Thereafter	\$ -

Note 12 - Risk Management

It is the policy of the City to purchase insurance for the risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City obtained general liability insurance at a cost it considered to be economically justifiable. The government pays an annual premium for its general insurance coverage to Florida League of Cities, Inc.

Note 13 - Budget

For the year ended September 30, 2022, expenditures were under appropriations in the City’s general fund in most expenditure categories.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 14 - Interfund Transfers

	Transfer In								Total
	General Fund	Debt Service Fund	Water Fund	Wastewater Fund	Refuse Fund	Landfill Fund	Gas Fund	Internal Service Fund	
Transfers Out									
General Fund	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 37,528	\$ 3,864	\$ 401,392
Electric Fund	4,296,720	-	9,610	12,288	-	-	-	-	4,318,618
Water Fund	526,927	-	-	5,883	-	-	-	-	532,810
Wastewater Fund	625,141	-	-	-	30,000	-	178,006	-	833,147
Refuse Fund	2,718	-	-	-	-	11,865	-	-	14,583
Landfill Fund	5,362	-	-	-	-	-	-	-	5,362
Gas Fund	417,663	-	-	-	-	-	-	-	417,663
Total	\$ 5,874,531	\$ 360,000	\$ 9,610	\$ 18,171	\$ 30,000	\$ 11,865	\$ 215,534	\$ 3,864	\$ 6,523,575

Note 15 - Advances To and From Other Funds

	Advances To	Advances From			
		Electric	Wastewater	Landfill	Total
Electric	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000
Water	479,943	479,943	-	-	479,943
Wastewater	479,943	479,943	-	-	479,943
Gas	479,943	479,943	-	-	479,943
Refuse	17,274	-	-	17,274	17,274
Total	\$ 1,657,103	\$ 1,439,829	\$ 200,000	\$ 17,274	\$ 1,657,103

Note 17 - Fund Balance

In accordance with GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, the City classifies governmental fund balances as follows:

Non-spendable Fund Balances – includes fund balance amounts that cannot be spent either because they are a) not in a spendable form, such as inventory, or b) because they are legally or contractually required to be maintained intact.

CITY OF QUINCY, FLORIDA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 17 - Fund Balance (Concluded)

Spendable fund balances:

Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

Assigned – includes spendable fund balance amounts established by management of the City that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The City uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made. The City does not have a formal fund balance policy.

The City’s fund balances for the year ended September 30, 2022 are shown below:

	<u>General Fund</u>	<u>CRA</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Restricted for:					
Law Enforcement	\$ -	\$ -	\$ 54,229	\$ -	\$ 54,229
Debt Service	-	-	-	146,124	146,124
Economic Environment	-	331,380	-	-	331,380
Assigned	173,347	-	-	-	173,347
Unassigned	<u>1,039,193</u>	-	-	-	<u>1,039,193</u>
Total Fund Balance	<u>\$1,212,540</u>	<u>\$331,380</u>	<u>\$ 54,229</u>	<u>\$ 146,124</u>	<u>\$ 1,744,273</u>

Note 19 – Subsequent Events

Management has evaluated subsequent events through June 30, 2023 the date the financial statements were available to be issued and concluded that there are no other subsequent events warranting presentation or disclosure in the financial statements.

CITY OF QUINCY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2022

**CITY OF QUINCY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POSTEMPLOYMENT BENEFITS (OPEB)
YEAR ENDED SEPTEMBER 30, 2022**

SCHEDULE OF CHANGES IN CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years

Reporting Period Ending Measurement Date	9/30/2022 9/30/2021	9/30/2021 9/30/2020	9/30/2020 9/30/2019	9/30/2019 10/1/2019	9/30/2018 10/2/2019
Total OPEB Liability					
Service Cost	\$ 879,629	\$ 576,456	\$ 400,395	\$ 445,352	\$ 502,595
Interest	248,285	303,432	339,029	304,021	265,592
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	(91,318)	-	(293,150)	-	-
Changes of Assumptions	(2,119,761)	2,251,336	6,434	(723,993)	(833,873)
Benefit Payments	(318,728)	(296,491)	(231,207)	(213,094)	(195,949)
Net Change in Total OPEB Liability	(1,401,893)	2,834,733	221,501	(187,714)	(261,635)
Total OPEB Liability - Beginning	10,881,002	8,046,269	7,824,768	8,012,482	8,274,117
Total OPEB Liability - Ending	\$ 9,479,109	\$ 10,881,002	\$ 8,046,269	\$ 7,824,768	\$ 8,012,482
Covered Payroll	4,633,860	4,571,882	4,396,040	3,602,887	3,602,887
City's total OPEB Liability as a Percentage of Covered Payroll	204.56%	238.00%	183.03%	217.18%	222.39%

Notes to Schedule:

Changes of assumptions: Changes of assumptions and other inputs reflect the effects of changes in discount rate each period. The following are the discount rates used in each period:

Fiscal Year Ending September 30, 2022:	2.43%
Fiscal Year Ending September 30, 2021:	2.14%
Fiscal Year Ending September 30, 2020:	3.58%
Fiscal Year Ending September 30, 2019:	4.18%
Fiscal Year Ending September 30, 2018:	3.64%
Fiscal Year Ending September 30, 2017:	3.06%

Also reflected as assumption changes are updated health care costs and premiums, updated retirement rates, and updated termination rates.

Benefit Payment: The Plan sponsor did not provide actual net benefits paid by the Plan for the fiscal year ending September 30, 2022. Expected net benefit payments produced by the valuation model for the same period are shown in the table above.

**CITY OF QUINCY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
POLICE AND FIREMEN'S SUPPLEMENTAL
YEAR ENDED SEPTEMBER 30, 2022**

Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Fiscal Years

Measurement Date	9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
Total Pension Liability									
Service Cost	\$ 154,163	\$ 101,416	\$ 83,529	\$ 81,950	\$ 91,547	\$ 97,154	\$ 81,748	\$ 79,756	\$ 75,629
Interest	788,018	795,933	776,192	776,543	776,987	743,912	706,961	707,360	702,446
Share Plan Allocation	3,873	10,052	10,102	-	-	-	-	-	(104,969)
Changes of Benefit Terms	-	-	-	(544)	-	-	-	-	-
Differences Between Expected and Actual Experience	(45,438)	(215,824)	506,141	(73,448)	(58,733)	307,201	28,822	(139,070)	(139,070)
Changes of Assumptions	591,694	-	(170,735)	102,628	251,771	-	344,566	-	-
Benefit Payments, including Refunds of Employee Contributions	(875,711)	(829,769)	(788,259)	(719,893)	(726,417)	(705,357)	(696,094)	(614,276)	(613,357)
Net Change in Total Pension Liability	616,599	(138,192)	416,970	167,236	335,155	442,910	466,003	33,770	59,749
Total Pension Liability - Beginning	11,078,464	11,216,656	10,799,686	10,632,450	10,297,295	9,854,385	9,388,382	9,354,612	9,294,863
Total Pension Liability - Ending (a)	\$ 11,695,063	\$ 11,078,464	\$ 11,216,656	\$ 10,799,686	\$ 10,632,450	\$ 10,297,295	\$ 9,854,385	\$ 9,388,382	\$ 9,354,612
Plan Fiduciary Net Position									
Contributions - Employer	651,970	442,864	355,241	518,900	320,186	332,291	324,161	173,276	203,047
Contributions - State	115,347	127,705	228,920	-	104,390	101,068	100,511	196,371	102,057
Contributions - Employee	115,509	83,537	64,841	62,268	64,854	69,532	74,620	64,890	60,662
Net Investment Income	(1,323,553)	1,705,172	684,394	349,524	703,177	957,394	286,861	(96,294)	713,364
Benefit Payments, including Refunds of Employee Contributions	(875,711)	(829,769)	(788,259)	(719,893)	(726,417)	(705,357)	(696,094)	(614,276)	(613,357)
Administrative Expense	(51,527)	(36,521)	(40,698)	(37,542)	(32,323)	(31,832)	(38,392)	(31,320)	(27,834)
Net Change in Plan Fiduciary Net Position	(1,367,965)	1,492,988	504,439	173,257	433,867	723,096	51,667	(307,353)	437,939
Plan Fiduciary Net Position - Beginning	10,000,091	8,507,103	8,001,834	7,828,577	7,394,710	6,671,614	6,619,947	6,927,300	6,489,361
Plan Fiduciary Net Position - Ending (b)	\$ 8,632,126	\$ 10,000,091	\$ 8,507,103	\$ 8,001,834	\$ 7,828,577	\$ 7,394,710	\$ 6,671,614	\$ 6,619,947	\$ 6,927,300
Net Pension Liability (Asset) (a) - (b)	\$ 3,062,937	\$ 1,078,373	\$ 2,709,553	\$ 2,797,852	\$ 2,803,873	\$ 2,902,585	\$ 3,182,771	\$ 2,768,435	\$ 2,427,312
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	73.81%	90.27%	75.84%	74.09%	73.63%	71.81%	67.70%	70.51%	74.05%
Covered Employee Payroll	\$ 1,540,128	\$ 1,113,828	\$ 864,548	\$ 830,241	\$ 864,717	\$ 931,955	\$ 1,023,306	\$ 867,717	\$ 808,824
Net Pension Liability as a percentage of Covered Employee Payroll	198.88%	96.82%	313.41%	336.99%	324.25%	311.45%	311.03%	319.05%	300.10%

Notes to Schedule:

Changes of Assumptions: For measurement date 09/30/2022, the Board approved the following assumption changes based on the August 4, 2022 actuarial experience study:

1. The assumed investment rate of return was decreased from 7.30% to 6.70%, net of investment related expenses.
2. The assumed rates of salary increases were amended to better reflect Plan experience.
3. The assumed rates of retirement were amended to better reflect Plan experience.
4. The assumed rates of termination were amended to better reflect Plan experience, generally results in more withdrawals than previously assumed.

**CITY OF QUINCY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
POLICE AND FIREMEN'S SUPPLEMENTAL
YEAR ENDED SEPTEMBER 30, 2022**

Schedule of Contributions

Last 10 Fiscal Years

Fiscal Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
9/30/2022	\$ 411,796	\$ 763,444	\$ (351,648)	\$ 1,540,128	49.57%
9/30/2021	\$ 440,560	\$ 560,517	\$ (119,957)	\$ 1,113,828	50.32%
9/30/2020	\$ 574,060	\$ 574,060	\$ -	\$ 864,548	66.40%
9/30/2019	\$ 518,900	\$ 518,900	\$ -	\$ 830,241	62.50%
9/30/2018	\$ 424,576	\$ 424,576	\$ -	\$ 864,717	49.10%
9/30/2017	\$ 433,359	\$ 433,359	\$ -	\$ 931,955	46.50%
9/30/2016	\$ 424,672	\$ 424,672	\$ -	\$ 1,023,306	41.50%
9/30/2015	\$ 369,647	\$ 369,647	\$ -	\$ 867,717	42.60%
9/30/2014	\$ 410,073	\$ 410,073	\$ -	\$ 808,824	50.70%

Notes to Schedule:

Valuation Date: 10/1/2021

Actuarially determined contribution rates are calculated as of October 1, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates can be found in the October 1, 2021

Actuarial Valuation for the City of Quincy Police Officers' and Firefighters' Retirement Plan prepared by Foster & Foster Actuaries and Consultants.

CITY OF QUINCY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 2,459,568	\$ 2,459,568	\$ 2,530,372	\$ 70,804
Licenses and Permits	140,353	140,353	320,166	179,813
Intergovernmental Revenues	1,955,701	3,917,083	2,388,644	(1,528,439)
Charges for Services	157,540	157,540	533,272	375,732
Fines and Forfeitures	33,186	33,186	42,534	9,348
Miscellaneous Revenues	136,052	136,052	95,365	(40,687)
Total Revenues	<u>4,882,400</u>	<u>6,843,782</u>	<u>5,910,353</u>	<u>(933,429)</u>
Expenditures				
Current:				
General Government	2,580,221	2,580,221	3,066,390	486,169
Public Safety	4,807,530	5,375,411	5,326,431	(48,980)
Physical Environment	191,875	186,801	217,799	30,998
Transportation	1,033,630	1,537,538	1,094,324	(443,214)
Economic Environment	292,049	256,485	207,164	(49,321)
Culture and Recreation	596,797	690,891	666,237	(24,654)
Debt Service:				
Principal	21,012	59,412	65,891	6,479
Interest	2,677	8,777	7,374	(1,403)
Capital Outlay	1,220,873	2,054,315	784,977	(1,269,338)
(Total Expenditures)	<u>(10,746,664)</u>	<u>(12,749,851)</u>	<u>(11,436,587)</u>	<u>(1,313,264)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,864,264)</u>	<u>(5,906,069)</u>	<u>(5,526,234)</u>	<u>379,835</u>
Other Financing Sources (Uses)				
Debt Proceeds	-	-	60,933	60,933
Operating Transfers in	5,599,816	5,664,532	5,874,531	209,999
Operating Transfers out	(568,552)	(635,160)	(401,392)	233,768
Total Other Financing Sources (Uses)	<u>5,031,264</u>	<u>5,029,372</u>	<u>5,534,072</u>	<u>443,767</u>
Net Change in Fund Balance	(833,000)	(876,697)	7,838	884,535
Fund Balance, Beginning of Year	<u>833,000</u>	<u>876,697</u>	<u>1,204,698</u>	<u>328,001</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,212,536</u>	<u>\$ 1,212,536</u>

CITY OF QUINCY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – CRA
YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Tax Increment	513,343	513,343	555,654	42,311
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	-	2,530	2,530
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenues	-	-	156	156
Total Revenues	<u>513,343</u>	<u>513,343</u>	<u>558,340</u>	<u>44,997</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	199,798	199,798	369,465	169,667
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	2,341	2,341
Interest	-	-	-	-
Capital Outlay	404,230	458,391	-	(458,391)
(Total Expenditures)	<u>604,028</u>	<u>658,189</u>	<u>371,806</u>	<u>(286,383)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(90,685)</u>	<u>(144,846)</u>	<u>186,534</u>	<u>331,380</u>
Other Financing Sources (Uses)				
Operating Transfers in	-	-	-	-
Operating Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(90,685)	(144,846)	186,534	331,380
Fund Balance, Beginning of Year	<u>90,685</u>	<u>144,846</u>	<u>144,846</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 331,380</u>	<u>\$ 331,380</u>

**CITY OF QUINCY, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Notes to Budgetary Comparison Schedule

Chapter 166, Florida Statutes, requires that all municipalities prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budgets control the levy and the expenditures of money for City purposes for the ensuing fiscal year. The budgeting process is based on estimates of revenues and expenditures. The City budgets are prepared on a modified-accrual basis or accrual basis of accounting in accordance with generally accepted accounting principles.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to August 15, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are held to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. Budgetary control is maintained at the department and fund level, with Finance Department providing support to departments in the administration of their budget. In accordance with the City's budget transfer policy, the City Manager is authorized to transfer budgeted amounts within any fund or function; however, the City Commission must approve any supplemental appropriations or revisions that amend the total expenditures of any fund. All budgets are on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budget amounts are as originally adopted, or as amended in accordance with City ordinances. The accompanying financial statements incorporate the original budget ordinance and all amendments thereto.
6. All annual appropriations lapse at fiscal year-end.

CITY OF QUINCY, FLORIDA
COMBINING FUND FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

**CITY OF QUINCY, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Special Revenue Confiscated Property Fund	Debt Service 2012 Refunding Bond	Total Non-Major Governmental Funds
Assets			
Cash and Cash Equivalent	\$ 54,229	\$ 146,125	\$ 200,354
Investments	-	-	-
Reveivables (Net)	-	-	-
Assessment Receivables (Net)	-	-	-
Due from Other Governments	-	-	-
Advances to Other Funds	-	-	-
Total Assets	54,229	146,125	200,354
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	-	-	-
Accrued Expenses	-	-	-
Due to Other Governments	-	-	-
Advances to Other Funds	-	-	-
Total Liabilities	-	-	-
Fund Balances			
Nonspendable:			
Advances to Other Funds	-	-	-
Restricted for:			
Law Enforcement	54,229	-	54,229
Physical Environment	-	-	-
Debt Service	-	146,125	146,125
Unassigned	-	-	-
Total Fund Balances	54,229	146,125	200,354
Total Liabilities and Fund Balances	\$ 54,229	\$ 146,125	\$ 200,354

CITY OF QUINCY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Confiscated Property Fund	Debt Service 2012 Refunding Bond	Total Combined Non-Major Funds
Revenues			
Taxes	\$ -	\$ -	\$ -
Tax Increment	-	-	-
Licenses and Permits	-	-	-
Intergovernmental Revenues	28,406	-	28,406
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Miscellaneous Revenues	37	125	162
Total Revenues	<u>28,443</u>	<u>125</u>	<u>28,568</u>
Expenditures			
General Government	-	204	204
Public Safety	74	-	74
Physical Environment	-	-	-
Transportation	-	-	-
Economic Environment	-	-	-
Culture and Recreation	-	-	-
Debt Service:			
Principal	-	317,000	317,000
Interest	-	46,074	46,074
Capital Outlay	-	-	-
(Total Expenditures)	<u>74</u>	<u>363,278</u>	<u>363,352</u>
(Deficiency) Excess of Revenues (Under)			
Over Expenditures	<u>28,369</u>	<u>(363,153)</u>	<u>(334,784)</u>
Other Financing Sources (Uses)			
Debt Proceeds	-	-	-
Transfers In	-	360,000	360,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>360,000</u>	<u>360,000</u>
Net Change in Fund Balances	28,369	(3,153)	25,216
Fund Balances, Beginning of Year	<u>25,860</u>	<u>149,278</u>	<u>175,138</u>
Fund Balances, End of Year	<u>\$ 54,229</u>	<u>\$ 146,125</u>	<u>\$ 200,354</u>

CITY OF QUINCY, FLORIDA
COMBINING STATEMENT OF FUNDS NET POSITION
NON-MAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Funds			Total Non-Major Funds
	Non-Major Funds			
	Gas Fund	Refuse Fund	Landfill Fund	
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 229,524	\$ 136,910	\$ 234,602	\$ 601,036
Investments	-	-	-	-
Receivables, net	202,408	237,956	-	440,364
Inventories	65,182	-	-	65,182
Total Current Assets	497,114	374,866	234,602	1,106,582
Noncurrent Assets				
Restricted Assets:				
Restricted Cash and Cash Equivalents	226,499	-	49,878	276,377
Total Restricted Assets	226,499	-	49,878	276,377
Capital Assets:				
Land and Land Improvements	403,717	-	54,878	458,595
Property, Plant and Equipment	1,488,109.00	137,121	485,529	2,110,759
(Accumulated Depreciation)	(1,345,010)	(54,857)	(485,529)	(1,885,396)
Total Net Capital Assets	546,816	82,264	54,878	683,958
Other Assets:				
Advances to Other Funds	479,943	17,274	-	497,217
Total Noncurrent Assets	1,253,258	99,538	104,756	1,457,552
Total Assets	\$ 1,750,372	\$ 474,404	\$ 339,358	\$ 2,564,134

CITY OF QUINCY, FLORIDA
COMBINING STATEMENT OF FUNDS NET POSITION
NON-MAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Funds			Total Non-Major Funds
	Non-Major Funds			
	Gas Fund	Refuse Fund	Landfill Fund	
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 71,800	\$ 223,070	\$ 171	\$ 295,041
Accrued Expenses	(29,015)	16	2,186	(26,813)
Due to Other Governments	26,878	-	-	26,878
Accrued Interest Payable	4,421	-	-	4,421
Current Portion:				
Bonds Payable	30,123	-	-	30,123
Notes Payable	-	-	-	-
Mortgages Payable	-	-	-	-
Capitalized Lease Payable	1,345	-	-	1,345
Compensated Absences	6,780	-	1,224	8,004
Total Current Liabilities	<u>112,332</u>	<u>223,086</u>	<u>3,581</u>	<u>338,999</u>
Noncurrent Liabilities:				
Customer Deposits	8,528	-	-	8,528
Advances from Other Funds	-	-	17,274	17,274
Long Term Portion:				
Bonds Payable	505,756	-	-	505,756
Notes Payable	-	-	-	-
Capitalized Lease Payable	2,053	-	-	2,053
Compensated Absences	20,341	-	3,671	24,012
Land Fill Closure Liability	-	-	151,424	151,424
Total Noncurrent Liabilities	<u>536,678</u>	<u>-</u>	<u>172,369</u>	<u>709,047</u>
Total Liabilities	<u>649,010</u>	<u>223,086</u>	<u>175,950</u>	<u>1,048,046</u>
Net Position				
Net Investment in Capital Assets	7,539	82,264	54,878	144,681
Restricted for:				
Debt Service	226,499	-	49,878	276,377
Unrestricted	867,324	169,054	58,652	1,095,030
Total Net Position	<u>1,101,362</u>	<u>251,318</u>	<u>163,408</u>	<u>1,516,088</u>
Total Liabilities and Net Position	<u>\$ 1,750,372</u>	<u>\$ 474,404</u>	<u>\$ 339,358</u>	<u>\$ 2,564,134</u>

CITY OF QUINCY, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities - Enterprise Funds			Total Non-Major Funds
	Non-Major Funds			
	Gas Fund	Refuse Fund	Landfill Fund	
Operating Revenues				
Charges for Services	\$ 1,813,580	\$1,415,976	\$ 148,341	\$ 3,377,897
Interfund Charges	7,774	-	-	7,774
Total Operating Revenue	<u>1,821,354</u>	<u>1,415,976</u>	<u>148,341</u>	<u>3,385,671</u>
Operating Expenses				
Purchase Power	1,194,061	-	-	1,194,061
Personal Service	283,105	-	70,812	353,917
Contractual Service	13,797	1,399,140	3,183	1,416,120
Supplies	7,454	-	-	7,454
Repairs and Maintenance	9,403	-	2,274	11,677
Utility/Telephone	3,945	-	983	4,928
Shared Service	57,666	-	5,512	63,178
Depreciation	8,791	13,712	-	22,503
Other Expenses	35,914	881	3,375	40,170
Bad Debt	-	-	14,240	14,240
IT-Support	8,400	-	-	8,400
(Total Operating Expenses)	<u>(1,622,536)</u>	<u>(1,413,733)</u>	<u>(100,379)</u>	<u>(3,136,648)</u>
Operating Income	<u>198,818</u>	<u>2,243</u>	<u>47,962</u>	<u>249,023</u>
Non-Operating Revenues (Expenses)				
Capital Grants	24,640	-	2,997	27,637
Interest Income	209	-	4	213
Interest Expense	(8,965)	-	-	(8,965)
Investment Gains and Losses	-	-	-	-
Total Non-Operating Revenues (Expenses)	<u>15,884</u>	<u>-</u>	<u>3,001</u>	<u>18,885</u>
Income Before Capital Contributions and Transfers	<u>214,702</u>	<u>2,243</u>	<u>50,963</u>	<u>267,908</u>
Operating Transfers				
Transfers In	215,535	30,000	11,865	257,400
Transfers Out	(417,663)	(14,583)	(5,362)	(437,608)
Total Capital Grants and Operating Transfers	<u>(202,128)</u>	<u>15,417</u>	<u>6,503</u>	<u>(180,208)</u>
Change in Net Position	<u>12,574</u>	<u>17,660</u>	<u>57,466</u>	<u>87,700</u>
Net Position, Beginning of Year	1,088,788	233,658	105,943	1,428,389
Net Position, End of Year	<u>\$ 1,101,362</u>	<u>\$ 251,318</u>	<u>\$ 163,409</u>	<u>\$ 1,516,089</u>

CITY OF QUINCY, FLORIDA

COMPLIANCE SECTION

SEPTEMBER 30, 2022

CITY OF QUINCY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROGRAMS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Federal and State Grantor Pass Through Grantor / Program Title	CFDA / CSEA Number	Grant ID. Number	Program Award Amount	Federal / State Expenditures
FEDERAL AWARDS				
U.S. DEPARTMENT OF TREASURY				
Pass through Florida Division of Emergency Management Coronavirus State and Local Recovery Funds	21.027	YS273	\$ 3,419,328	\$ 953,107
TOTAL U.S. DEPARTMENT OF TREASURY			<u>3,419,328</u>	<u>953,107</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass through Florida Division of Emergency Management Disaster Grants - Public Assistance	97.036	Z0854	-	498,555
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>-</u>	<u>498,555</u>
TOTAL FEDERAL AWARDS			<u>\$ 3,419,328</u>	<u>\$ 1,451,662</u>
STATE FINANCIAL ASSISTANCE				
FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR				
Division of Emergency Management Hurricane Michael State Recovery Grant	31.070	F0056	\$ 1,000,000	\$ 168,164
TOTAL FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR			<u>1,000,000</u>	<u>168,164</u>
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION				
Wastewater Treatment Facility Grant	37.077	WW200114	3,576,868	1,613,910
TOTAL FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION			<u>3,576,868</u>	<u>1,613,910</u>
FLORIDA DEPARTMENT OF TRANSPORTATION				
Small County Outreach Program (SCOP) - Stewart Street Phase I	55.009	G1P08	642,077	188,017
Small County Outreach Program (SCOP) - Stewart Street Phase II	55.009	G1Z62	145,228	143,930
TOTAL FLORIDA DEPARTMENT OF TRANSPORTATION			<u>787,305</u>	<u>331,947</u>
TOTAL STATE FINANCIAL ASSISTANCE			<u>5,364,173</u>	<u>2,114,021</u>
TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			<u>\$ 8,783,501</u>	<u>\$ 3,565,683</u>

**CITY OF QUINCY, FLORIDA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PROGRAMS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Note 1 - General

The accounting policies and presentation of the accompanying schedule of expenditures of federal awards and state financial assistance projects of the City of Quincy, Florida (the "City") have been designed to conform with generally accepted accounting principles applicable to governmental units. The information in these schedules is presented in accordance with the requirement of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), and Chapter 10.550, *Rules of the Auditor General* of the State of Florida.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance projects includes the federal and state award activity of the City of Quincy, Florida, and is presented using the same basis of accounting as the fund in which the grant is recorded, generally the accrual or modified accrual basis of accounting, as described in Note 1 to the City's financial statements.

Note 3 - Contingencies

Grant monies received and disbursed by the City are for specific purposes and are subject to review by grantor agencies. Such audits may result in requests for reimbursements due to disallowances of expenditures. Based upon prior experience, the City does not believe that such disallowances, if any, would have a material effect on the financial position of the City.

Note 4 – Indirect Cost Rate

The City of Quincy, Florida has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

OTHER REPORTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Honorable City Council,
City of Quincy, Florida:

Report on Compliance for Each Major Federal Program and State Financial Assistance Projects

We have audited the City of Quincy, Florida's (the "City") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (*OMB Compliance Supplement*) and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state financial assistance for the year ended September 30, 2022. The City's major federal programs and major state financial assistance projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*. Those standards, Uniform Guidance and Chapter 10.550 Rules of the Florida Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and major state financial assistance project. However, our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion on the Major Federal Program and State Financial Assistance Projects

In our opinion, the City complied in all material respects, with the compliance requirements referred to above, that could have a direct and material effect on each of its major federal programs or major state financial assistance projects for the year ended September 30, 2022.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on each major federal program and major state assistance project in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and major state financial assistance project and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

Purpose of this Report

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

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General

We have audited the financial statements of the City as of and for the year ended September 30, 2022, and have issued our report thereon dated June 30, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditure of federal awards is presented for the purposes of additional analysis as required by Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements taken as a whole.

Moran & Smith LLP

Moran & Smith LLP
Tallahassee, Florida
June 30, 2023

**CITY OF QUINCY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Summary of Audit Results
Financial Statements

I. Type of Audit Report Issued on Financial Statement

Unmodified Opinion

II. Significant Deficiency and/or Material Weaknesses in Internal Control

Audit disclosed no significant deficiencies and/or material weaknesses in internal control over financial reporting.

III. Noncompliance Material to Auditee Financial Statements

Audit disclosed no material instances of noncompliance.

IV. Significant Deficiencies and/or Material Weaknesses in Internal Control Over Major Federal Programs and State Financial Assistance Projects

Audit disclosed no significant deficiencies and/or material weaknesses in internal control over major programs or state projects that are required to be reported in the schedule of findings and questioned costs.

V. Type of Audit Report Issued on Compliance with Requirements Applicable to Major Federal Programs and State Financial Assistance Projects

Unmodified Opinion

VI. Audit Findings Relative to Major Federal Programs and State Financial Assistance Projects

The audit disclosed no findings required to be reported.

VII. Projects Tested as Major Federal Programs and State Financial Assistance Projects

<u>Federal Program:</u>	<u>CFDA No.</u>
US Department of Treasury Coronavirus SLRF	21,027
<u>State Project:</u>	<u>CSFA No.</u>
Florida Department of Environmental Protection Wastewater Treatment Facility Grant	37.077

**CITY OF QUINCY, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

VIII. Dollar Threshold Used to Distinguish Between Type A and Type B Programs

The threshold for distinguishing Type A and Type B programs was \$750,000 for major federal award programs and state financial assistance.

IX. Low-risk Auditee

The City of Quincy did not qualify as a low-risk auditee.

Financial Statement Findings

No matters are reported.

Federal and State Awards Findings and Questioned Costs

No matters are reported.

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

To the Honorable City Council,
City of Quincy, Florida:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the City of Quincy, Florida (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 30, 2023.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Moran & Smith LLP

Moran & Smith LLP
Tallahassee, Florida
June 30, 2023

MORAN & SMITH LLP

Certified Public Accountants

MORANSMITHCPA.COM

2260 WEDNESDAY STREET STE 400
TALLAHASSEE, FLORIDA 32308
850.879.0636

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415 FLORIDA STATUTES

To the Honorable City Council,
City of Quincy, Florida:

We have examined the City of Quincy, Florida (the "City") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with specific requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be used by anyone other than these specified parties.

Moran & Smith LLP

Moran & Smith LLP
Tallahassee, Florida
June 30, 2023

INDEPENDENT AUDITORS' MANAGEMENT LETTER

To the Honorable City Council,
City of Quincy, Florida:

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Quincy, Florida (the "City"), as of and for the year ended September 30, 2022, and have issued our report thereon June 30, 2023.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 30, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. The findings 2020-003 and 2020-004 made in the preceding audit report have been corrected.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. These disclosures can be found in Note 1 to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7) *Rules of the Auditor General*, requires that we report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In Connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

The Required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of Quincy Community Redevelopment Agency (the CRA) have been reported in the separately issued audited financial statements of the CRA.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we had no such findings.

Purpose of the Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Moran & Smith LLP

Moran & Smith LLP
Tallahassee, Florida
June 30, 2023

Reports, Requests, and
Communications
by the City Manager

Update on Tree Trimming Work Plan

**CITY OF QUINCY, FLORIDA
REGULAR CITY COMMISSION
AGENDA REQUEST**

Date of Meeting: July 11, 2023

Date Submitted: July 6, 2023

To: Honorable Mayor and Members of the City Commission

From: Rob Nixon, City Manager
Richard Ash, Utilities Director

Subject: Update on Tree Trimming Work Plan

Statement of Issue/Justification: During the June 13, 2023, commission meeting, concern was expressed about the productivity of the company which was successful bidder to provide tree trimming services around the City of Quincy utilities power lines. The commission asked that staff provide a work plan which allowed the city a method to assign work, track production and document completion. Utility staff has completed the work plan (see attached). The work plan establishes goals and responsibilities for both the tree trimming crew and city staff. Within the plan, each week's work will be scheduled, work completed, sight inspected, and a form filled out to document work.

Conclusion/Background/Recommendations: The work plan developed by staff meets the goals set forth by the commission.

General Recommendation: Staff will contact the successful bidder for tree trimming services and establish a start date to begin tree trimming services.

Options:

Option 1: Advise staff how to move forward.

Staff Recommendation:

Option 1

Attachment(s): Tree trimming work plan

City of Quincy Utilities Tree Trimming Work Plan

Work Plan Goals:

The goal of this work plan is to establish measurable objectives that demonstrate tree trimming progress around the City of Quincy electric system and that can be verified by City of Quincy staff. The overall goal is to trim or remove trees twelve feet away from the primary power lines. The specific goal is to divide the City of Quincy electric service area into eleven separate areas. The eleven areas will be arranged based on the highest concentration of tree coverage. Tree trimming crews will work in each area consecutively. On a weekly basis, the tree trimming crew will be required to trim two miles of electric power primary lines to a minimum of twelve feet.

Team Responsibilities:

City of Quincy Staff Responsibilities:

- Meet with tree trimming crews and provide service areas to be cut on a weekly basis.
- Inspect work on Monday, Wednesday, and Friday to ensure tree trimming crews are working in areas assigned. Document results.
- Measure weekly progress to ensure the goal of trimming two miles of electric power primary lines to a minimum of twelve feet has been accomplished. Document results.
- Verify invoices to ensure cost accurately represents work accomplished.

Tree Trimming Crew:

- Meet with City of Quincy staff each Monday to discuss areas to be trimmed and have the trimming mileage objective established.
- Trim trees around the power line to a minimum of twelve feet and dispose of the debris.
- Report any issues with customers to City of Quincy staff immediately.
- Meet with the City of Quincy staff each Friday to review work accomplished for the week.

Project Timeline

The City of Quincy primary electric system constitutes ninety-nine miles. Adjusting for days when tree trimming personnel not available due to weather or availability, it will take a minimum of cutting two miles per week to achieve our overall goal to trim or remove trees twelve feet away from all City of Quincy primary power lines.

Section 1 to be trimmed – Zone 3

Section 2 to be trimmed – Zone 2

Section 3 to be trimmed – Zone 4

Section 4 to be trimmed – Zone 1

Section 5 to be trimmed – Zone 5

Section 6 to be trimmed – Zone 6

Section 7 to be trimmed – Zone 7

Section 8 to be trimmed – Zone 8

Section 9 to be trimmed – Zone 9

Section 10 to be trimmed – Zone 10

Section 11 to be trimmed – Zone 11

Tree Trimming Report

Date: _____

For the week of: _____

The following Street were
cut:

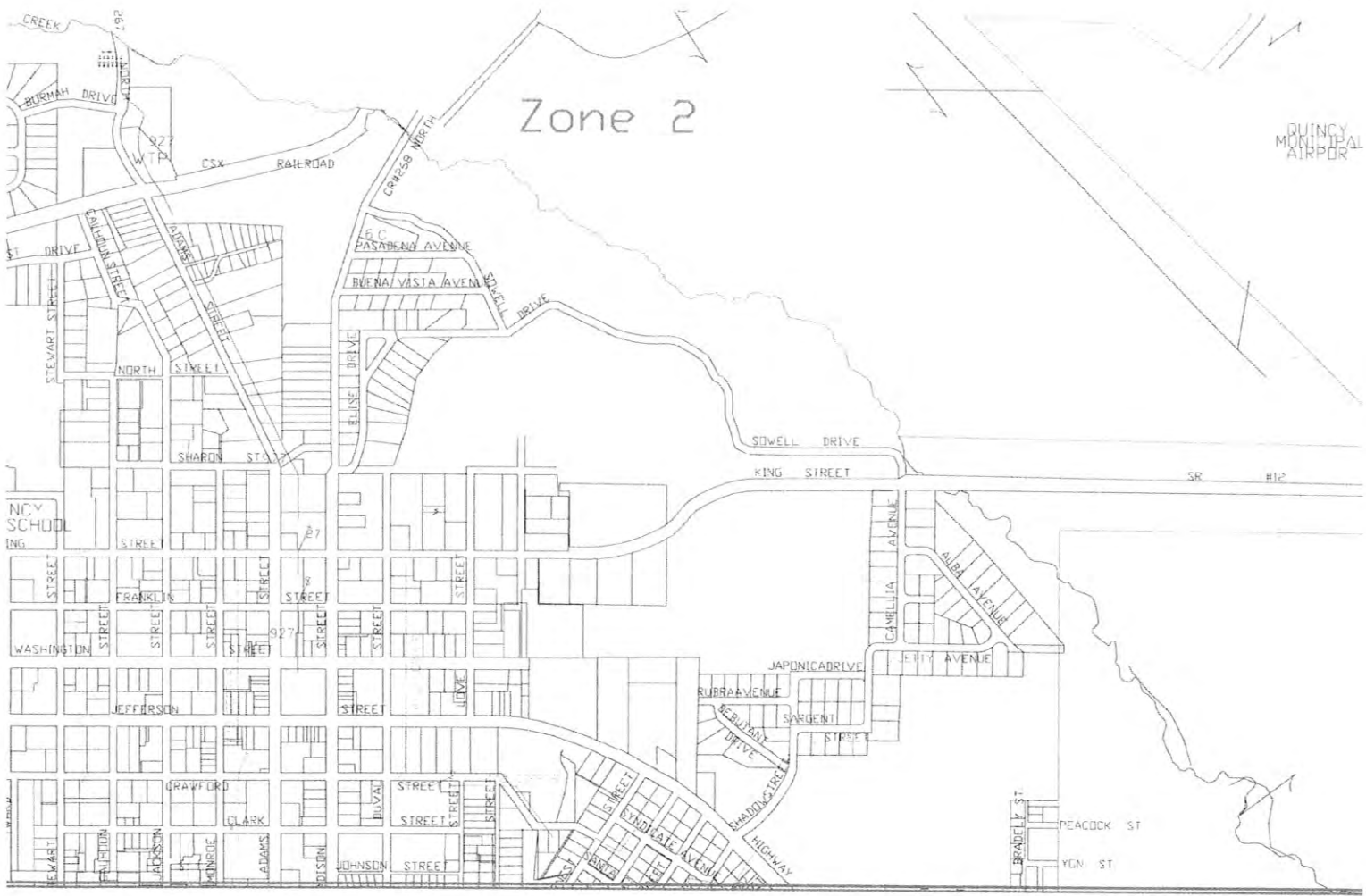
Foreman's Signature: _____

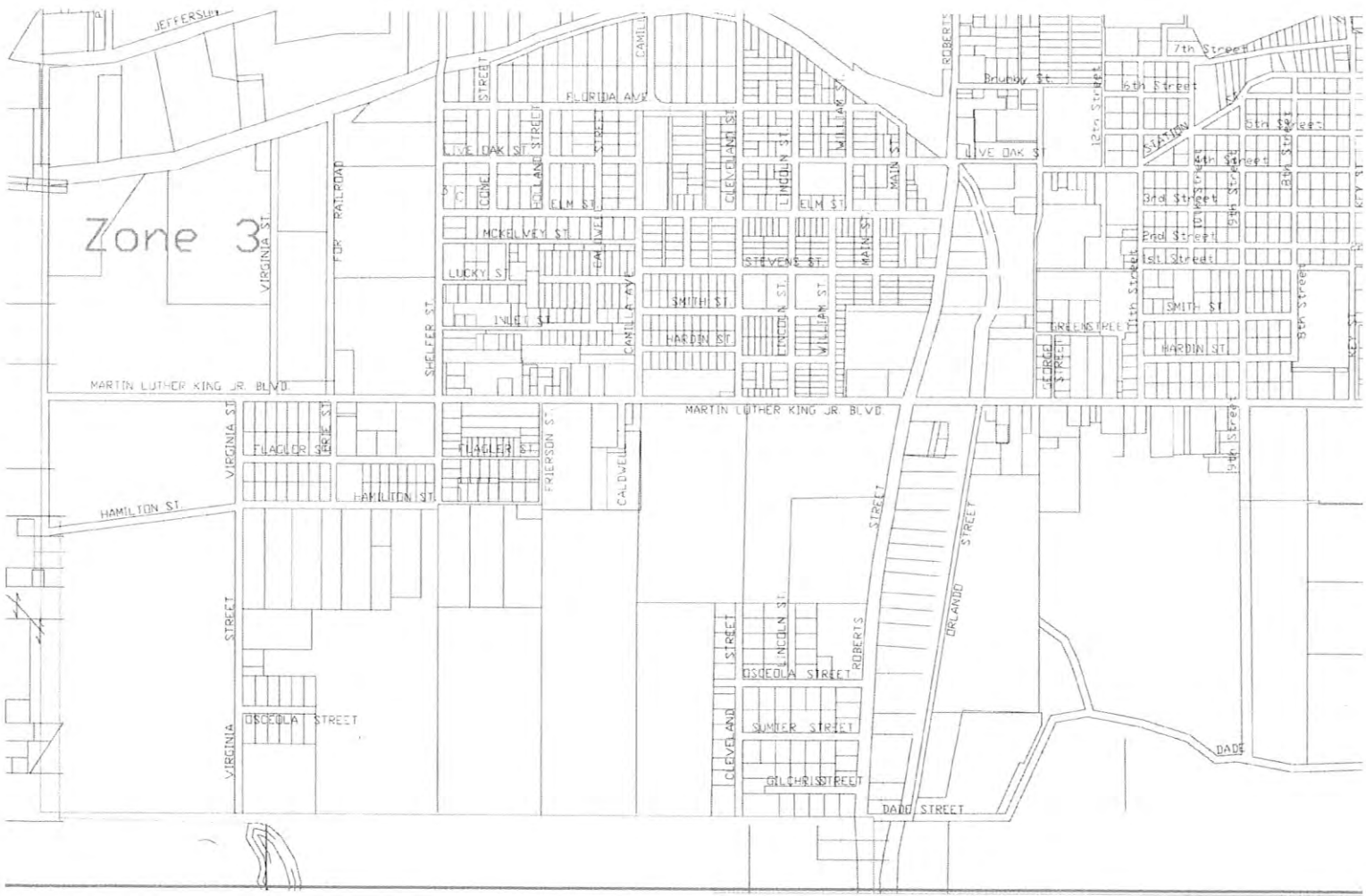
City Inspector Review: _____

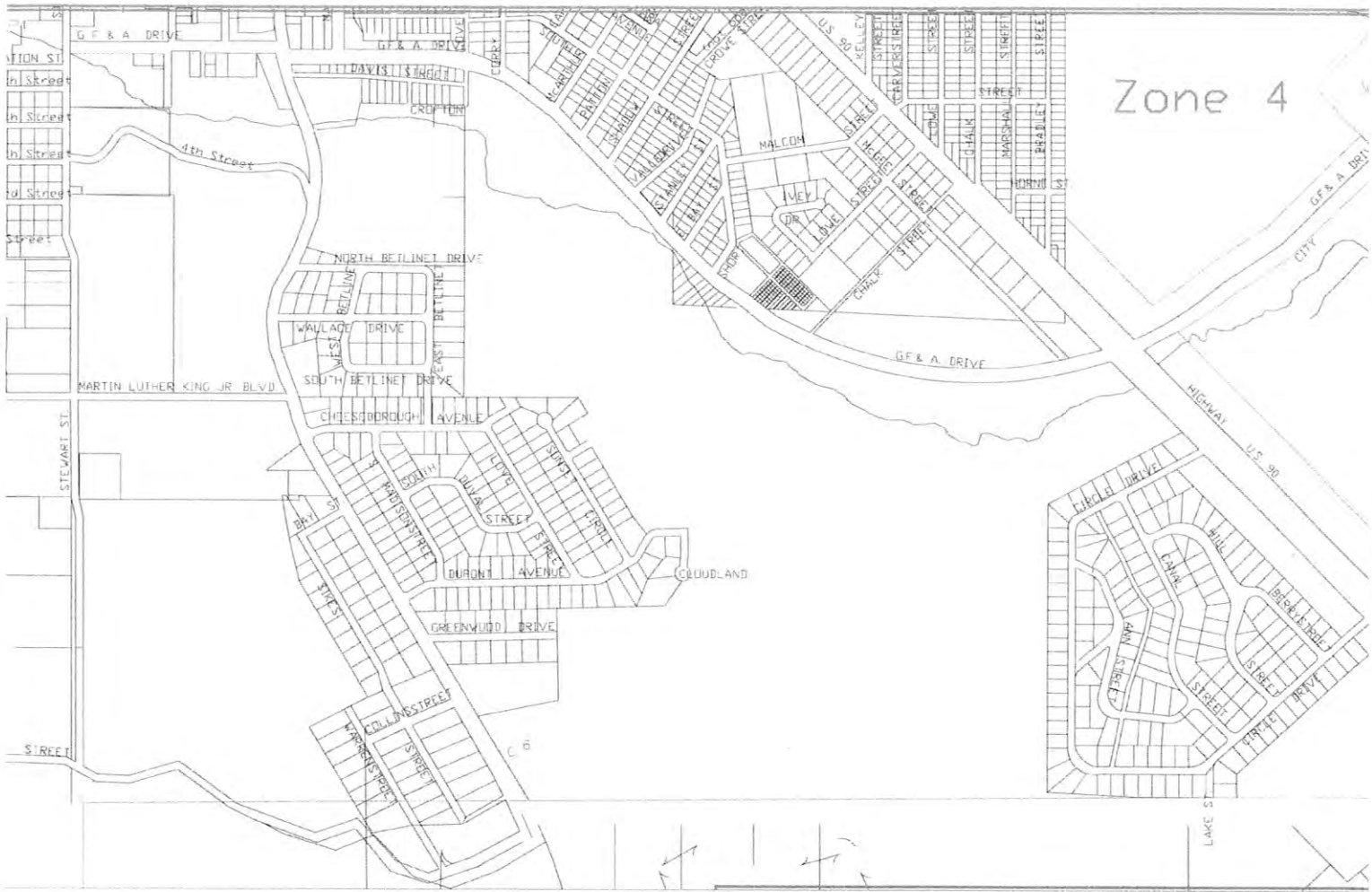
Zone 1

CITY LIMIT



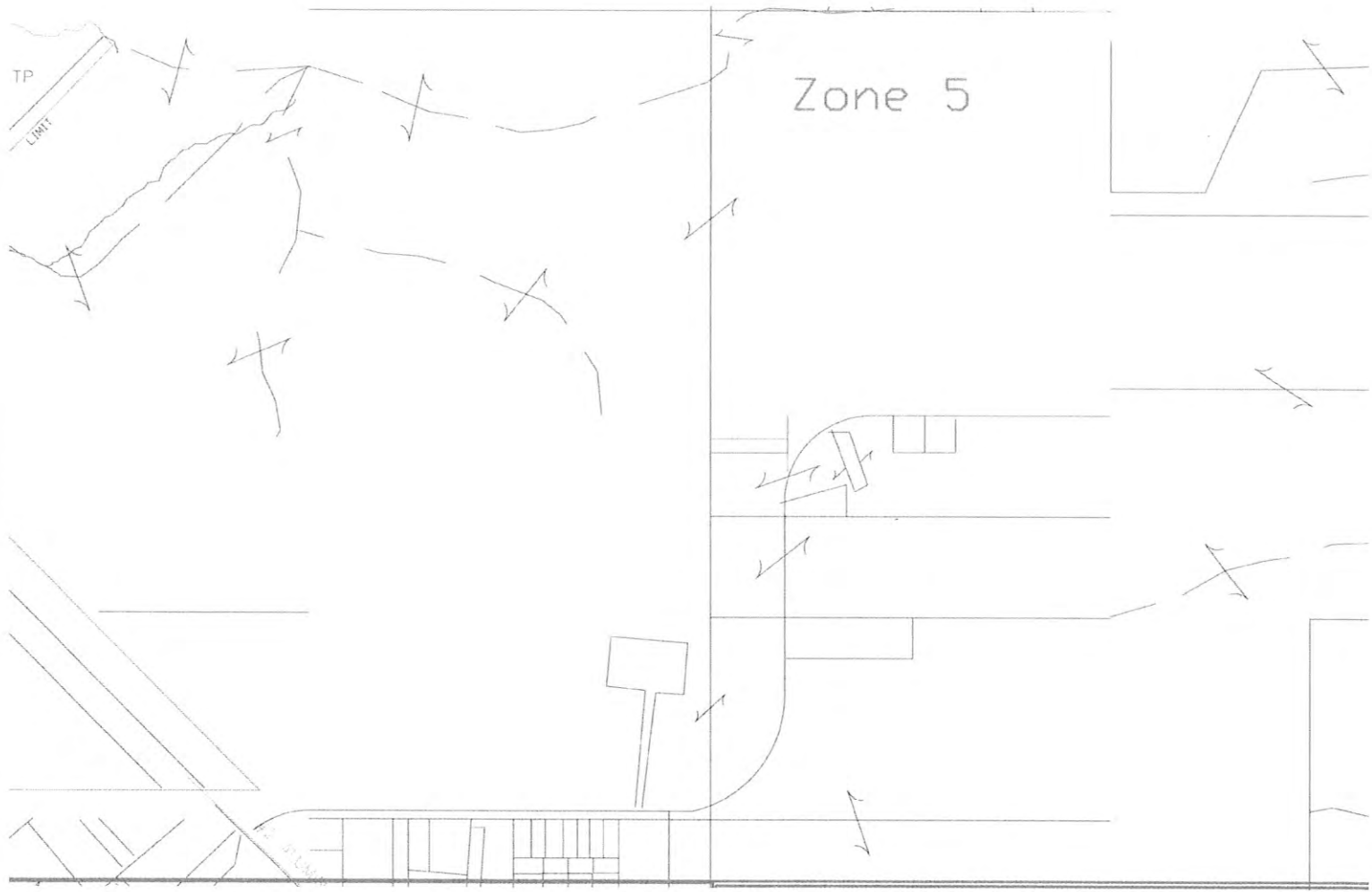




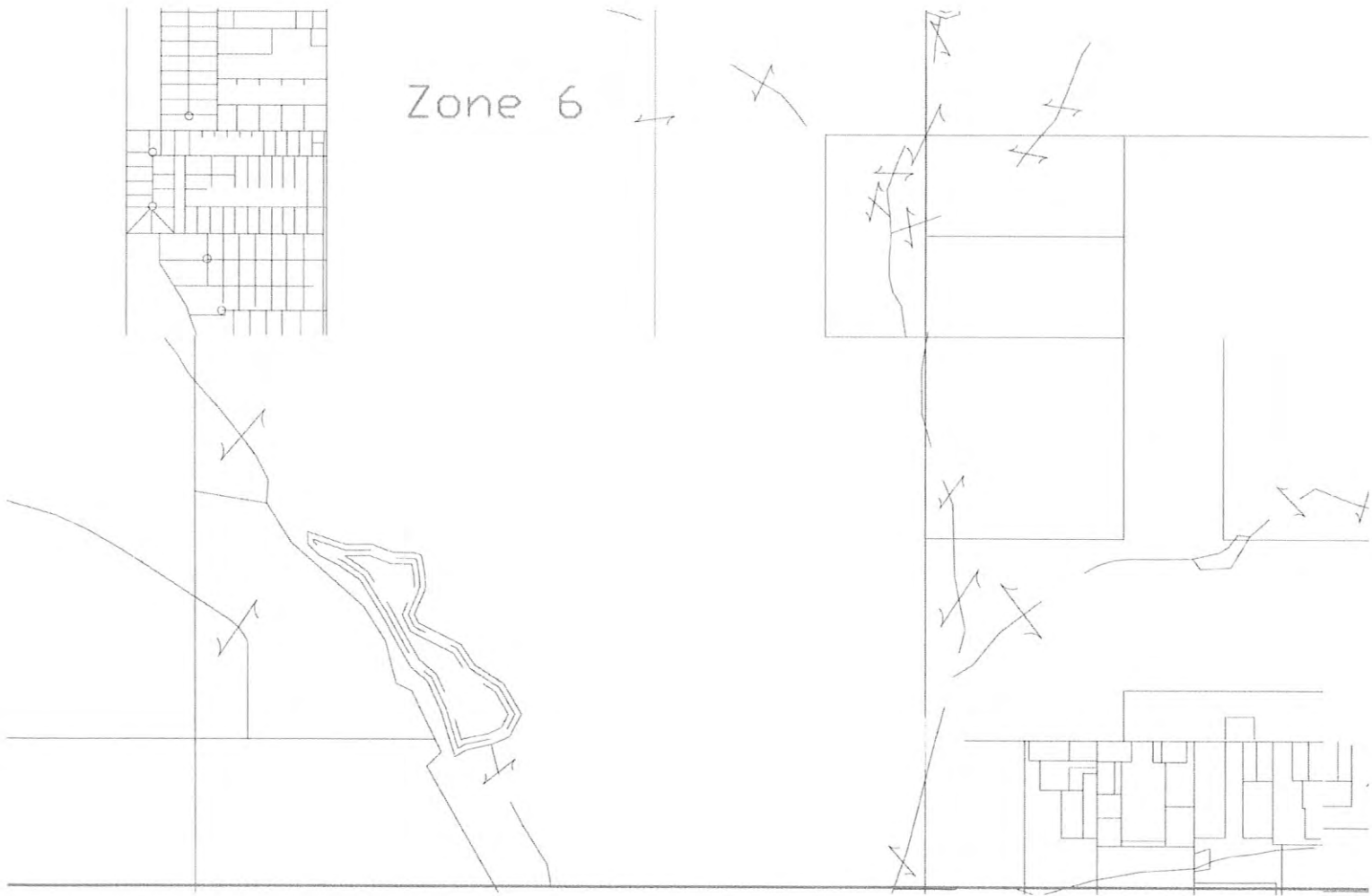


Zone 4





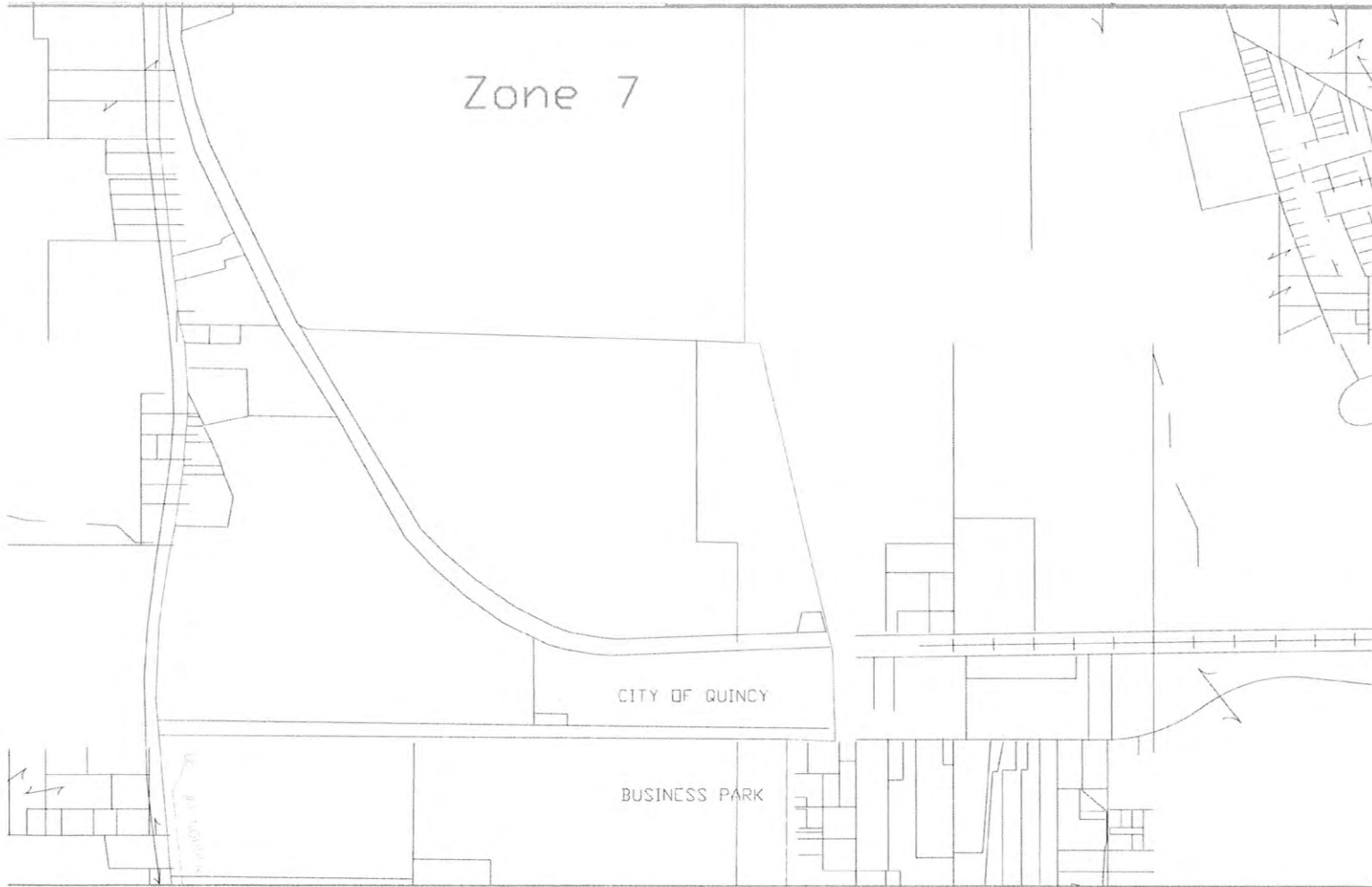
Zone 6

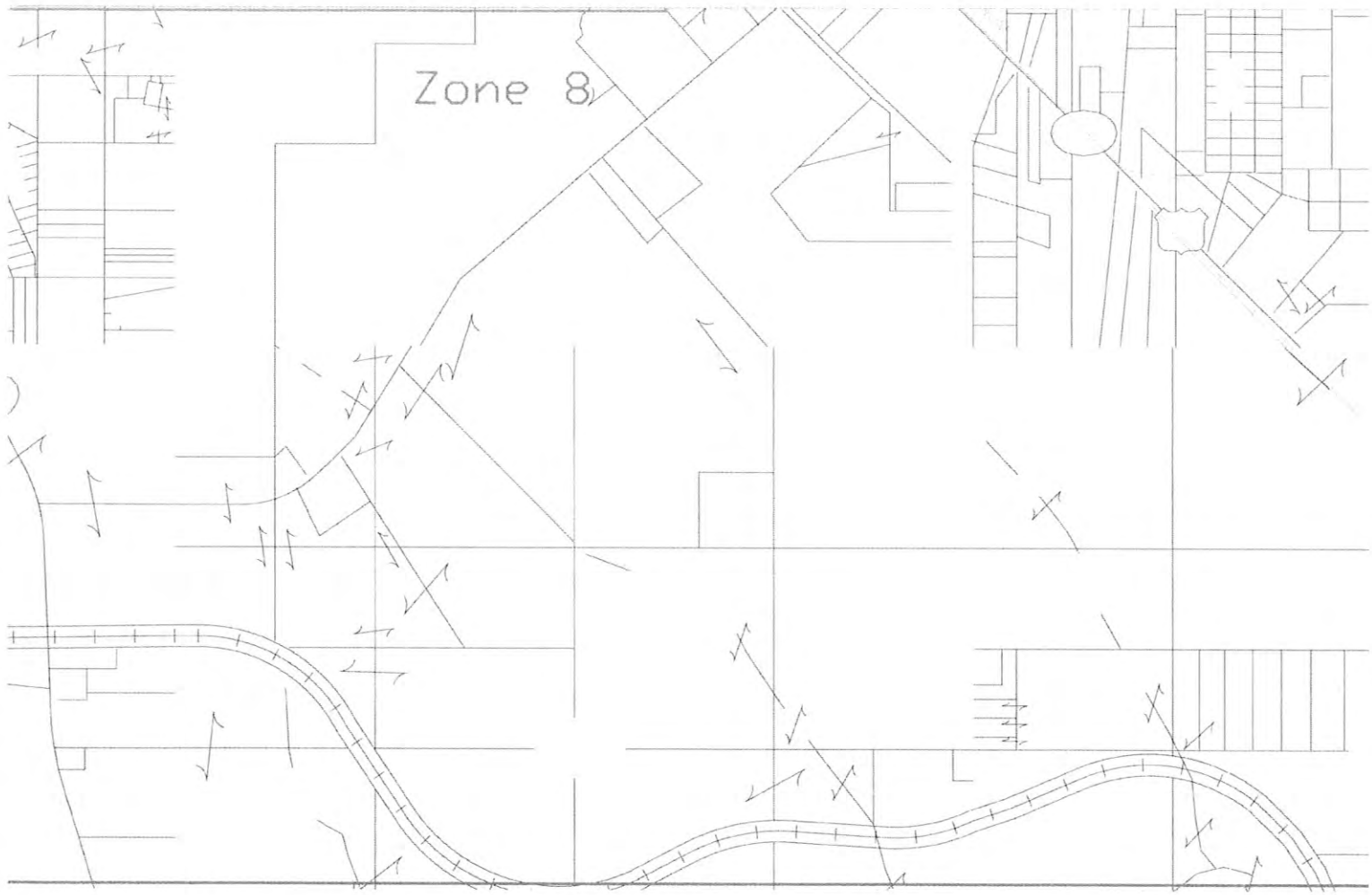


Zone 7

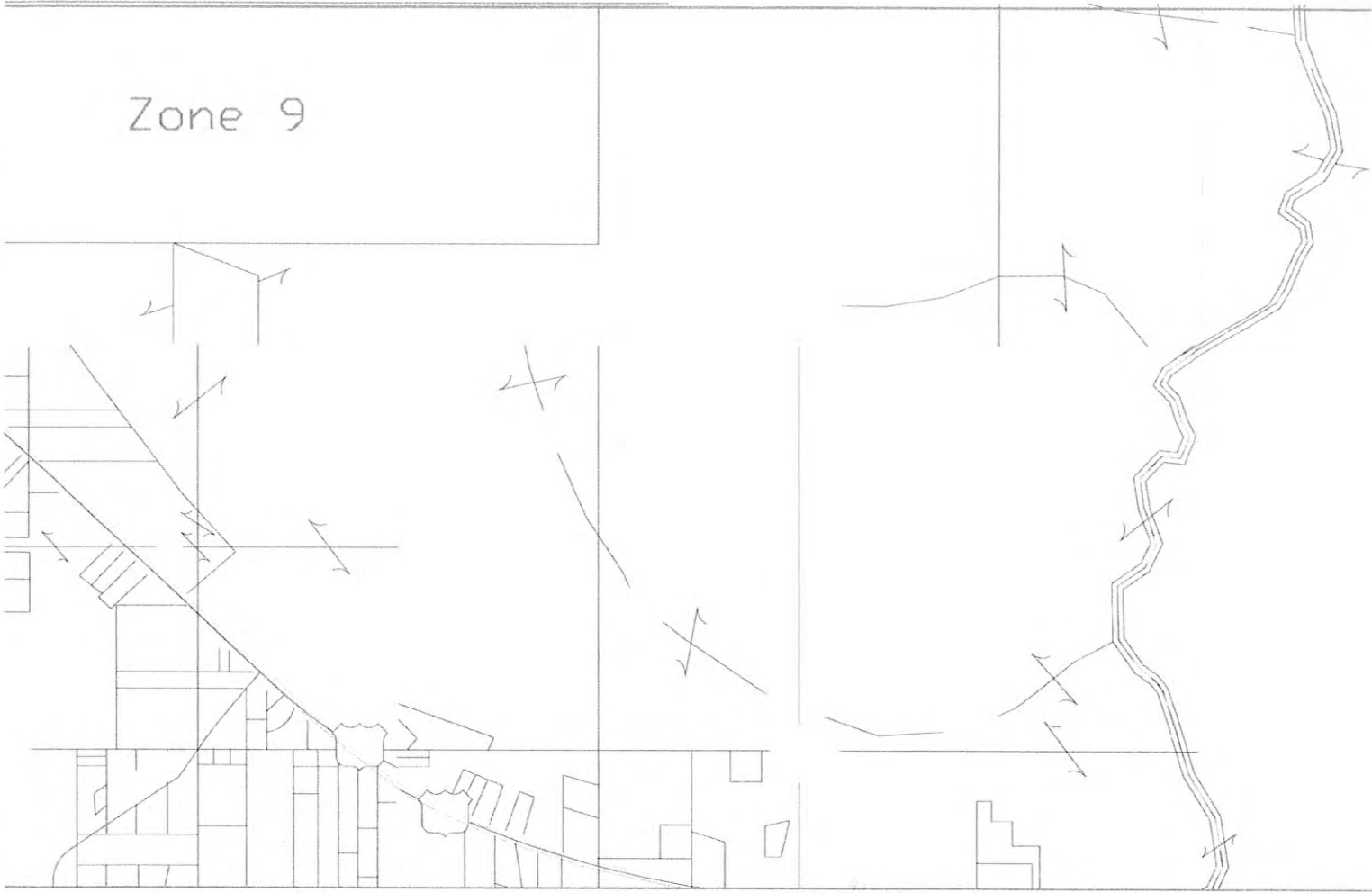
CITY OF QUINCY

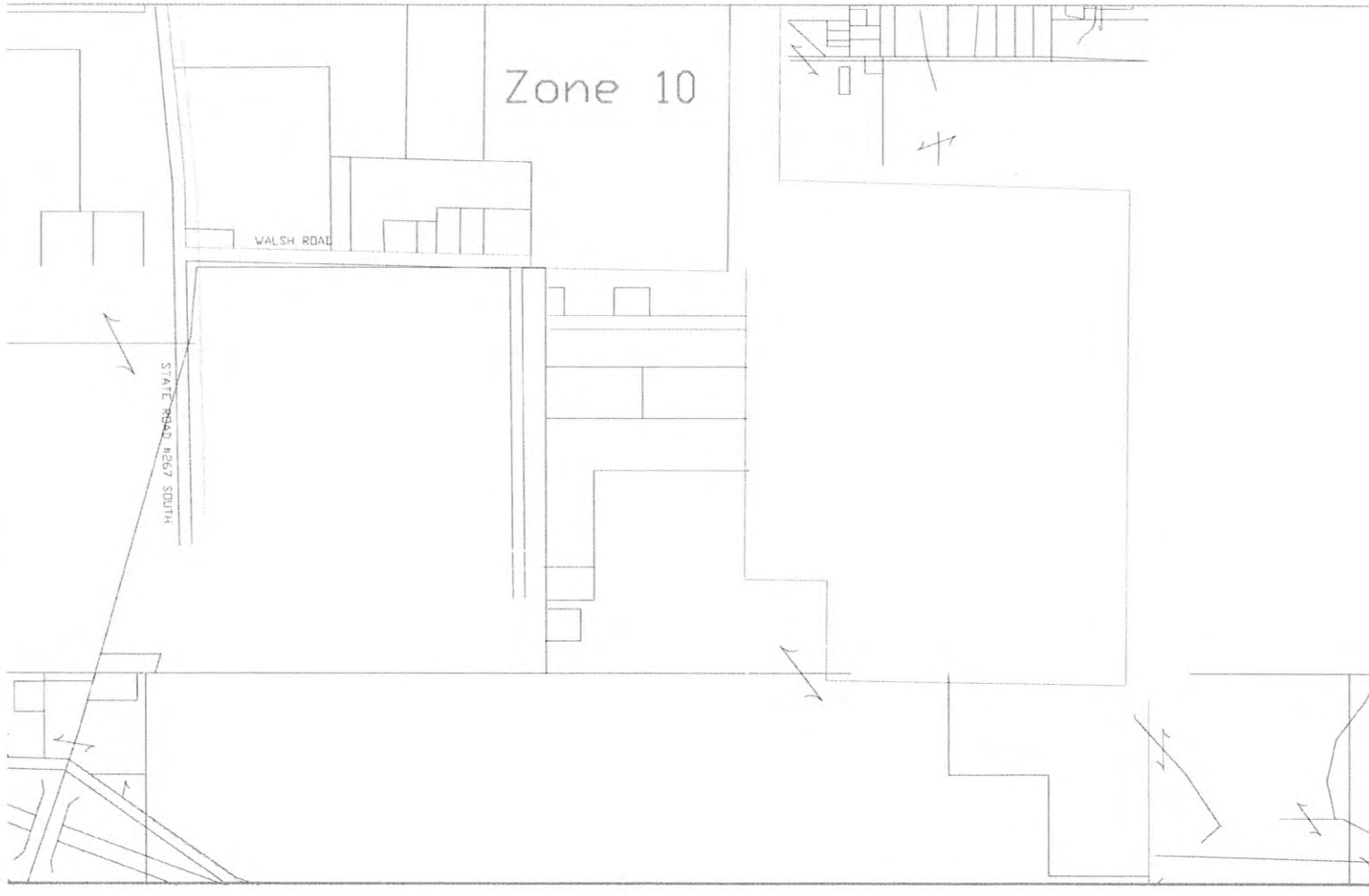
BUSINESS PARK





Zone 9







Approval to Amended
Consent Order
OGC 18-0059B with the
Florida Department of
Environmental Protection

**CITY OF QUINCY, FLORIDA
REGULAR CITY COMMISSION
AGENDA REQUEST**

Date of Meeting: July 11, 2023

Date Submitted: July 5, 2023

To: Honorable Mayor and Members of the City Commission

From: Rob Nixon, City Manager
Richard Ash, Utilities Director

Subject: Approval of Amended Consent Order OGC 18-0059B
with the Florida Department of Environmental
Protection

Statement of Issue/Justification: The City of Quincy entered into a consent agreement with the FDEP back in March of 2018 due to infiltration of storm runoff into our sanitary sewer collection system resulting in overflows from the system into fresh water tributaries. This order had a number of goals to be obtained by the City and timetables which they were to be accomplished.

As of mid-2022, staff had completed approximately 60% of the required goals and was working toward the fourth item which was the emergency backup power to our lift station on South Virginia Street. The original concept of the project was a backup generator to be installed at the location to assure that the station would be able to operate during periods of electrical power outages. This project was taking place during the Covid issue and extreme price increases were experienced. We bid this project twice with the results both times being well over budget. We attempted to negotiate the price down and that failed as well. So in December of 2022, we approached the Department with a change of scope to install a by-pass pump in hopes of bringing the project back down into the \$125,000 budget range. By January of 2023, we had received a verbal approval for the project change, but we have been awaiting written approval.

This is the document before you tonight. It is Amended Consent Order 18-0059B and it approves the new project scope change for Virginia Street Lift Station project along with a time extension as well as for a time extension for the remaining project to line sewer lines in Virginia Street collection system. Deadline for the Virginia Street Lift Station work will now be eight months from the signature date of this agreement with the Mini System E pipe lining to be completed by the end of 2024.

Conclusion/Background/Recommendations: After staff review, we feel that all requirements of this order are reasonable and achievable.

General Recommendation: Staff recommends approval from the Commission to enter into this consent order as amended by the FDEP.

GL Number: 403-520-531-30540

Options:

Option 1: Vote to approve and enter into new Consent Order OGC 18-0059B with the Department of Environmental Protection.

Option 2. Advise staff how to move forward.

Staff Recommendation:

Option 1

Attachment(s): Consent Order OGC 18-0059B as amended.



FLORIDA DEPARTMENT OF Environmental Protection

Northwest District
160 W. Government Street, Suite 308
Pensacola, Florida 32502

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Secretary

June 29, 2023

Robert Nixon, City Manager
City of Quincy
404 W Jefferson Street
Quincy, Florida 32351
mcox@myquincy.net

Re: Proposed Amended Consent Order; Department of Environmental Protection v. City of Quincy, OGC File No.: 18-0059B; Gadsden County

Dear Mr. Nixon,

Enclosed is the proposed Amended Consent Order, which addresses issues related to the subject facility. Please review the document, and if acceptable, sign and return it within **14 days** for final execution. A copy of the executed Consent Order will be forwarded to you for your records. If the document is not acceptable, please contact the Department regarding your objections within 14 days of your receipt of the document. Please note the requirements of the Amended Consent Order for which you are responsible and fulfill all pertinent actions accordingly. Unless otherwise noted, all deadlines for completing requirements and actions in the Amended Consent Order are to be calculated from its executed date, which is the date the Consent Order was filed with the Department Clerk, as noted on the signature page.

Your cooperation in resolving this matter is greatly appreciated. If you have any questions, please contact Deneale Miller at Deneale.M.Miller@FloridaDEP.gov or via phone (850) 595-0677

Sincerely,

A handwritten signature in cursive script that reads "Elizabeth Mullins Orr".

Elizabeth Mullins Orr
Director
Northwest District

EMO / db

cc: Mo Cox (mcox@myquincy.net)
Richard Ash (rash@myquincy.net)
Justin Ford (jford@dewberry.com)

Enclosure: Proposed Amended Consent Order

BEFORE THE STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

STATE OF FLORIDA DEPARTMENT)	IN THE OFFICE OF THE
OF ENVIRONMENTAL PROTECTION)	NORTHWEST DISTRICT
)	
v.)	OGC FILE NO. 18-0059B
)	
CITY OF QUINCY)	
_____)	

FIRST AMENDED CONSENT ORDER

The State of Florida Department of Environmental Protection (Department) and City of Quincy (Respondent) entered into Consent Order OGC File No. 18-0059 (Original Order), which became effective on March 8, 2018. This First Amended Consent Order (Amended Order) is entered into between the two parties. Respondent and Department Agree that this Amended Order replaces and supersedes the Original Order.

The Department finds and Respondent admits the following:

1. The Department is the administrative agency of the State of Florida having the power and duty to protect Florida's air and water resources and to administer and enforce the provisions of Chapter 403, Florida Statutes (F.S.), and the rules promulgated and authorized in Title 62, Florida Administrative Code (F.A.C.). The Department has jurisdiction over the matters addressed in this Order.
2. Respondent is a person within the meaning of Section 403.031(5), F.S.
3. Respondent is the owner and is responsible for the operation of the City of Quincy WWTP, a 1.5 MGD monthly average daily flow (MADF) permitted capacity with biological nutrient removal four-stage Bardenpho type activated sludge process, advanced wastewater treatment (AWT) ("Facility"). The Facility is operated under Wastewater Permit No. FL0029033-005-DW1P ("Permit"), which was issued on August 20, 2008, and expired on August 19, 2013. Respondent applied for a renewal permit on February 19, 2013, application file number FL0029033-008-DW1P/NR, and in accordance with Rule 62-620.335(3), F.A.C., the renewal application was timely and sufficient. Therefore, the existing permit remains effective

until there is final agency action on the renewal application. The Facility is located at 300 North GF and A Drive, Quincy, Florida 32351, in Gadsden County, Florida (“Property”). Respondent owns the Property on which the Facility is located.

4. The Department finds that the following violations occurred:
 - a) On April 28, 2023, the Department conducted a stipulated penalty review from January 2019 through April 2023 indicating the Respondent reported 4 sanitary sewer overflows (SSOs) from the Facility or the collection systems connected to the Facility (“Collection System”), as summarized in Table 1 below, in violation of OGC 18-0059, Rules 62-604.130(1), 62-604.500(2) & (3), F.A.C., and Section 403.161(1)(b), F.S.

Table 1 – Spills – City of Quincy WWTP

SWO Number	Incident Date	Incident Location	Volume (gal.)	Recovered Volume (gal.)	WW Characteristic	Affected Waterbody
2020-3025	06/07/2020	300 G.F. & A. Drive	5,000	0	Untreated	Quincy Creek
2020-5031	09/17/2020	300 G.F. & A. Drive	200,000	0	Untreated	Quincy Creek
2022-1700	03/18/2022	300 G.F. & A. Drive	100,000	0	Untreated	Quincy Creek
2022-1701	03/19/2022	South Virginia Street & Osceola Street	5,000	0	Untreated	Quincy Creek

Having reached a resolution of the matter Respondent and the Department mutually agree and it is

ORDERED:

6. Respondent shall comply with the following corrective actions within the stated time periods:

a) The City shall pursue and complete construction of the wastewater collection system and/or Facility improvements/upgrades listed on the Compliance Schedule (shown below as Table 1) in accordance with the timeframes therein.

Table 1

Compliance Schedule			
No.	Project	Description	Completion Date
1	Installation of New Emergency Bypass Pump	<ul style="list-style-type: none"> Independent floats to control on/off conditions of the pump Internal combustion engine driven pump to operate during power outages Lockable, enclosed cabinet to mitigate tampering Direct intake line into existing wet well Permanent connection point to existing force-main 	8 Months from Execution Date
2	Lining of Entire Contributing Sewer Collection System	<ul style="list-style-type: none"> Lining of all existing manholes Lining of all gravity sewer lines Lining of service laterals as necessary Point repairs where deemed necessary 	1 Year from Execution Date
3	General Lift Station Upgrades	<ul style="list-style-type: none"> Site fencing Replacement of failing valves and fittings 	8 Months from Execution Date
4	Complete Recommended Repairs from City of Quincy Smoke Testing 2016 Summary Report August 2016	Complete the 746 recommendations from smoke testing project. Results summarized in Table 2 of report. (Included below for reference.)	December 31, 2023
5	Virginia Street Pump Station Collection System Improvements	CCTV portions of the collection system constructed of vitrified clay pipe. Produce report and repair as necessary.	December 31, 2023

b) The City shall continue to implement the Sewer System Maintenance Plan, City of Quincy Utilities Department Sewer Division, dated March 2016, as updated February 2018.

7. Every six months after the effective date of this Amended Order, and continuing until all corrective actions in this Amended Order have been completed, Respondent shall submit to the Department a written semi-annual report ("Semi-Annual Report") containing information about the status and progress of projects being completed under this Amended Order and information about compliance or noncompliance with the applicable requirements of this Amended Order, including construction requirements and any spills that have occurred during the calendar year. Information in the report about spills will include the date and time of the spill, the location of the spill, approximate amount discharged (if known), destination of the spill (ground or surface water), any sample results obtained, clean-up and corrective actions performed, whether or not the spill was beyond Respondent's reasonable control, any remaining corrective actions planned yet to be completed directly related to the spill, whether corrective actions require(d) a permit, the cause of the spill, and any other reasons for noncompliance. The Semi-Annual Report shall also include a projection of the work Respondent will perform pursuant to this Order during the 12-month period which will follow the Semi-Annual Report. Respondent shall submit Semi-Annual Reports to the Department no later than January 30 and July 30 each year.

8. Notwithstanding the time periods described in the paragraphs above, Respondent shall complete all corrective actions required by paragraph 6 within one year of the effective date of this Amended Order, other than those excused delays agreed to by the Department, as described in paragraph 19.

9. Within 30 days of the effective date of this Amended Order, Respondent shall pay the Department \$5,500.00 in settlement of the regulatory matters addressed in this Amended Order. This amount includes \$5,000.00 for civil penalties and \$500.00 for costs and expenses incurred by the Department during the investigation of this matter and the preparation and tracking of this Amended Order. The civil penalties are apportioned as follows: \$4,000 for violations of Rule 62-604.130(1) and \$1,000.00 for Rule 62-604.500(2)-(3), F.A.C., and Sections 403.121(3)(b) and 403.121(5), F.S.

10. Respondent agrees to pay the Department stipulated penalties in the amount of \$100.00 per day for each and every day Respondent fails to timely comply with any of the requirements of paragraph(s) 6-9, 27, and Exhibit A of this Amended Order. The Department may demand stipulated penalties at any time after violations occur. Respondent shall pay stipulated penalties owed within 30 days of the Department's issuance of written demand for payment and shall do so as further described in paragraph 12 and 13, below. Nothing in this paragraph shall prevent the Department from filing suit to specifically enforce any terms of this Amended Order. Any stipulated penalties assessed under this paragraph shall be in addition to the civil penalties agreed to in paragraph 9 of this Amended Order.

11. Respondent agrees to pay the Department stipulated penalties for unauthorized discharges with its facilities and collection system occurring on or after May 1, 2023. Stipulated penalties shall be assessed according to the volume of the discharge and the number of days the discharge continued and/or impacted surface water, as shown below:

<u>Amount per day per discharge</u>	<u>Discharge Volume</u>
\$1,000.00	up to 5,000 gallons
\$2,000.00	5,001 to 10,000 gallons
\$5,000.00	10,001 to 25,000 gallons
\$10,000.00	25,001 to 100,000 gallons
\$15,000.00	in excess of 100,000 gallons

The Department may demand stipulated penalties at any time after violations occur. Respondent shall pay stipulated penalties owed within 30 days of the Department's issuance of written demand for payment and shall do so as further described in paragraph 12, below. Nothing in this paragraph shall prevent the Department from filing suit to specifically enforce any terms of this Amended Order. Any stipulated penalties assessed under this paragraph shall be in addition to the civil penalties agreed to in paragraph 9 of this Amended Order.

12. Respondent shall make all payments required by this Order by cashier's check, money order or on-line payment. Cashier's check or money order shall be made payable to the "Department of Environmental Protection" and shall include both the OGC number assigned

to this Amended Order and the notation "Water Quality Assurance Trust Fund." Online payments by e-check can be made by going to the DEP Business Portal at: <http://www.fldepportal.com/go/pay/>. It will take a number of days after this order is final, effective and filed with the Clerk of the Department before ability to make online payment is available.

13. Except as otherwise provided, all submittals and payments required by this Amended Order shall be sent to Erin Rasnake, Assistant District Director, Department of Environmental Protection, Northwest District, 160 West Government Street, Suite 308, Pensacola, Florida 32502-5740.

14. In lieu of making cash payment of \$5,000.00 in civil penalties as set forth in paragraph 9 above, Respondent may elect to off-set this amount by implementing an in-kind penalty project, which must be approved by the Department. An in-kind project must be either an environmental enhancement, environmental restoration or a capital/facility improvement project. The Department may also consider the donation of environmentally sensitive land as an in-kind project. The value of the in-kind penalty project shall be one and a half times the civil penalty off-set amount, which in this case is the equivalent of at least \$7,500.00. If Respondent chooses to implement an in-kind project, Respondent shall notify the Department of its election by certified mail within 15 days of the effective date of this Amended Order. Notwithstanding the election to implement an in-kind project, payment of the remaining \$500.00 in costs must be paid within 30 days of the effective date of the Amended Order.

15. If Respondent elects to implement an in-kind project as provided in paragraph 14, then Respondent shall comply with all of the requirements and time frames in Exhibit A entitled In-Kind Projects.

16. Respondent shall allow all authorized representatives of the Department access to the Facility and the Property at reasonable times for the purpose of determining compliance with the terms of this Amended Order and the rules and statutes administered by the Department.

17. In the event of a sale or conveyance of the Facility or of the Property upon which the Facility is located, if all of the requirements of this Amended Order have not been fully satisfied, Respondent shall, at least 30 days prior to the sale or conveyance of the Facility or Property, (a) notify the Department of such sale or conveyance, (b) provide the name and address of the purchaser, operator, or person(s) in control of the Facility, and (c) provide a copy of this Amended Order with all attachments to the purchaser, operator, or person(s) in control of the Facility. The sale or conveyance of the Facility or the Property does not relieve Respondent of the obligations imposed in this Amended Order.

18. If any event, including administrative or judicial challenges by third parties unrelated to Respondent, occurs which causes delay or the reasonable likelihood of delay in complying with the requirements of this Amended Order, Respondent shall have the burden of proving the delay was or will be caused by circumstances beyond the reasonable control of Respondent and could not have been or cannot be overcome by Respondent's due diligence. Neither economic circumstances nor the failure of a contractor, subcontractor, materialman, or other agent (collectively referred to as "contractor") to whom responsibility for performance is delegated to meet contractually imposed deadlines shall be considered circumstances beyond the control of Respondent (unless the cause of the contractor's late performance was also beyond the contractor's control). Upon occurrence of an event causing delay, or upon becoming aware of a potential for delay, Respondent shall notify the Department by the next working day and shall, within seven calendar days notify the Department in writing of (a) the anticipated length and cause of the delay, (b) the measures taken or to be taken to prevent or minimize the delay, and (c) the timetable by which Respondent intends to implement these measures. If the parties can agree that the delay or anticipated delay has been or will be caused by circumstances beyond the reasonable control of Respondent, the time for performance hereunder shall be extended. The agreement to extend compliance must identify the provision or provisions extended, the new compliance date or dates, and the additional measures Respondent must take to avoid or minimize the delay, if any. Failure of Respondent to comply

with the notice requirements of this paragraph in a timely manner constitutes a waiver of Respondent's right to request an extension of time for compliance for those circumstances.

19. The Department, for and in consideration of the complete and timely performance by Respondent of all the obligations agreed to in this Amended Order, hereby conditionally waives its right to seek judicial imposition of damages or civil penalties for the violations described above up to the date of the filing of this Amended Order. This waiver is conditioned upon Respondent's complete compliance with all of the terms of this Amended Order.

20. This Amended Order is a settlement of the Department's civil and administrative authority arising under Florida law to resolve the matters addressed herein. This Amended Order is not a settlement of any criminal liabilities which may arise under Florida law, nor is it a settlement of any violation which may be prosecuted criminally or civilly under federal law. Entry of this Amended Order does not relieve Respondent of the need to comply with applicable federal, state, or local laws, rules, or ordinances.

21. The Department hereby expressly reserves the right to initiate appropriate legal action to address any violations of statutes or rules administered by the Department that are not specifically resolved by this Amended Order.

22. Respondent is fully aware that a violation of the terms of this Amended Order may subject Respondent to judicial imposition of damages, civil penalties up to \$15,000.00 per day per violation, and criminal penalties.

23. Respondent acknowledges and waives its right to an administrative hearing pursuant to sections 120.569 and 120.57, F.S., on the terms of this Amended Order. Respondent also acknowledges and waives its right to appeal the terms of this Amended Order pursuant to section 120.68, F.S.

24. Electronic signatures or other versions of the parties' signatures, such as .pdf or facsimile, shall be valid and have the same force and effect as originals. No modifications of the terms of this Amended Order will be effective until reduced to writing, executed by both Respondent and the Department, and filed with the clerk of the Department.

25. The terms and conditions set forth in this Amended Order may be enforced in a court of competent jurisdiction pursuant to sections 120.69 and 403.121, F.S. Failure to comply with the terms of this Amended Order constitutes a violation of section 403.161(1)(b), F.S.

26. This Amended Order is a final order of the Department pursuant to section 120.52(7), F.S., and it is final and effective on the date filed with the Clerk of the Department unless a Petition for Administrative Hearing is filed in accordance with Chapter 120, F.S. Upon the timely filing of a petition, this Amended Order will not be effective until further order of the Department.

27. Respondent shall publish the following notice in a newspaper of daily circulation in Gadsden County, Florida. The notice shall be published one time only within 15 days of the effective date of the Amended Order. Respondent shall provide a certified copy of the published notice to the Department within 10 days of publication.

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
NOTICE OF CONSENT ORDER

The Department of Environmental Protection (“Department”) gives notice of agency action of entering into a Consent Order with CITY OF QUINCY pursuant to section 120.57(4), Florida Statutes. The Consent Order addresses the domestic wastewater associated with the City of Quincy Wastewater Treatment Plant and its related collection system. The Consent Order is available for public inspection during normal business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday, except legal holidays, at the Department of Environmental Protection, Northwest District, 160 West Government Street, Suite 308 Pensacola, Florida 32502-5740.

Persons who are not parties to this Consent Order, but whose substantial interests are affected by it, have a right to petition for an administrative hearing under sections 120.569 and 120.57, Florida Statutes. Because the administrative hearing process is designed to formulate

final agency action, the filing of a petition concerning this Consent Order means that the Department's final action may be different from the position it has taken in the Consent Order.

The petition for administrative hearing must contain all of the following information:

- a) The name and address of each agency affected and each agency's file or identification number, if known;
- b) The name, address, any e-mail address, any facsimile number, and telephone number of the petitioner, if the petitioner is not represented by an attorney or a qualified representative; the name, address, and telephone number of the petitioner's representative, if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner's substantial interests will be affected by the agency determination;
- c) A statement of when and how the petitioner received notice of the agency decision;
- d) A statement of all disputed issues of material fact. If there are none, the petition must so indicate;
- e) A concise statement of the ultimate facts alleged, including the specific facts the petitioner contends warrant reversal or modification of the agency's proposed action;
- f) A statement of the specific rules or statutes the petitioner contends require reversal or modification of the agency's proposed action, including an explanation of how the alleged facts relate to the specific rules or statutes; and
- g) A statement of the relief sought by the petitioner, stating precisely the action petitioner wishes the agency to take with respect to the agency's proposed action.

The petition must be filed (received) at the Department's Office of General Counsel, 3900 Commonwealth Boulevard, MS# 35, Tallahassee, Florida 32399-3000 or received via electronic correspondence at Agency_Clerk@floridadep.gov, within 21 days of receipt of this notice. A copy of the petition must also be mailed at the time of filing to the District Office at Northwest District, 160 West Government Street, Suite 308 Pensacola, Florida 32502-5740. Failure to file a petition within the 21-day period constitutes a person's waiver of the right to request an administrative hearing and to participate as a party to this proceeding under sections 120.569 and 120.57, Florida Statutes. Before the deadline for filing a petition, a person whose substantial interests are affected by this Consent Order may choose to pursue mediation as an alternative remedy under section 120.573, Florida Statutes. Choosing

mediation will not adversely affect such person's right to request an administrative hearing if mediation does not result in a settlement. Additional information about mediation is provided in section 120.573, Florida Statutes and Rule 62-110.106(12), Florida Administrative Code.

31. Rules referenced in this Order are available at
<http://www.dep.state.fl.us/legal/Rules/rulelist.htm>

FOR THE RESPONDENT:

Frieda Bass-Prieto, Mayor
City of Quincy

Date

DONE AND ORDERED this _____ day of _____, 2023, in
_____, Florida.

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION

Elizabeth Mullins Orr
Director
Northwest District

Filed, on this date, pursuant to section 120.52, F.S., with the designated Department Clerk,
receipt of which is hereby acknowledged.

Clerk

Date

Final Clerked Copies furnished to:

Lea Crandall, Agency Clerk
Mail Station 35

Exhibit A

In-Kind Projects

I. **Introduction**

Proposal

a. Within 60 days of the effective date of this Consent Order, or, of the Department's notification that applying stipulated penalties to an in-kind project is acceptable, Respondent shall submit, by certified mail, a detailed in-kind project proposal to the Department for evaluation. The proposal shall include a summary of benefits, proposed schedule for implementation and documentation of the estimated costs which are expected to be incurred to complete the project. These costs shall not include those incurred in developing the proposal or obtaining approval from the Department for the in-kind project.

Proposal Certification Form

b. The proposal shall also include a Certification by notarized affidavit from a senior management official for _____ (insert name of Respondent) who shall testify as follows:

My name is _____ (print or type name of senior management official) and do hereby testify under penalty of law that:

A. I am a person with management responsibilities for _____ (print or type name of Respondent) budget and finances. During the eighteenth month period prior to the effective date of Consent Order OGC Case No.: _____ there has not been any transfer or use of funds obtained by the _____ (print or type name of Respondent) from the collection of sewer rates for any purpose not related to the management, operation, or maintenance of the Sewer System or to any capital improvement needs of the Sewer System.

B. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowingly submitting false information in this certification.

Sworn to and subscribed before me, by means of physical presence or online notarization, this ____ day of _____, 20__ by

Personally, known or by Production of the following Identification _____

Notary Public, State of Florida

Printed/typed or stamped name:

My Commission Expires: _____

Commission/Serial No.: _____

Annual Certification Form

My name is _____ (print or type name of senior management official) and do

hereby testify under penalty of law that:

A. I am a person with management responsibilities for _____ (print or type name of Respondent) budget and finances. During the twelve month period immediately preceding the notary date on this Certification, there has not been any transfer or use of funds obtained by the _____ (print or type name of Respondent) from the collection of sewer rates for any purpose not related to the management, operation, or maintenance of the Sewer System or to any capital improvement needs of the Sewer System.

B. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowingly submitting false information in this certification.

Sworn to and subscribed before me, by means of physical presence or online notarization, this ____ day of _____, 20__ by

Personally, known or by Production of the following Identification _____

Notary Public, State of Florida

Printed/typed or stamped name:

My Commission Expires: _____

Commission/Serial No.: _____

c. If the Department requests additional information or clarification due to a partially incomplete in-kind project proposal or requests modifications due to deficiencies with Department guidelines, Respondent shall submit, by certified mail, all requested additional information, clarification, and modifications within 15 days of receipt of written notice.

d. If upon review of the in-kind project proposal, the Department determines that the project cannot be accepted due to a substantially incomplete proposal or due to substantial deficiencies with minimum Department guidelines; Respondent shall be notified, in writing, of the reason(s) which prevent the acceptance of the proposal. Respondent shall correct and redress all the matters at issue and submit, by certified mail, a new proposal within 30 days of receipt of written notice. In the event that the revised proposal is not approved by the Department, Respondent shall make cash payment of the civil penalties as set forth in paragraph 9 above, within 30 days of Department notice.

e. Within 120 days of the effective date of this Consent Order, or, of the Department's notification that applying stipulated penalties to an in-kind project is acceptable Respondent shall obtain approval for an in-kind project from the Department. If an in-kind project proposal is not approved by the Department within 120 days of the effective date of this Consent Order, or, of the Department's notification that applying stipulated penalties to an in-kind project is acceptable then Respondent shall make cash payment of the civil penalties as set forth in paragraph 9 above, within 30 days of Department notice.

f. Within 180 days of obtaining Department approval for the in-kind proposal or in accordance with the approved schedule submitted pursuant to paragraph I.a above, Respondent shall complete the entire in-kind project.

g. During the implementation of the in-kind project, Respondent shall place appropriate sign(s) at the project site indicating that Respondent's involvement with the project is the result of a Department enforcement action. Respondent may remove the sign(s) after the project has been completed. However, after the project has been completed Respondent shall not post any sign(s) at the site indicating that the reason for the project was anything other than a Department enforcement action.

h. In the event, Respondent fails to timely submit any requested information to the Department, fails to complete implementation of the in-kind project or otherwise fails to comply with any provision of this paragraph, the in-kind penalty project option shall be forfeited, and the entire amount of civil penalties shall be due from the Respondent to the Department within 30 days of Department notice. If the in-kind penalty project is terminated and Respondent timely remits the \$5,000.00 penalty, no additional penalties shall be assessed under paragraph 10 for failure to complete the requirement of this paragraph.

i. Within 15 days of completing the in-kind project, Respondent shall notify the Department, by certified mail, of the project completion and request a verification letter from the Department. Respondent shall submit supporting information verifying that the project was completed in accordance with the approved proposal and documentation showing the actual costs incurred to complete the project. These costs shall not include those incurred in developing the proposal or obtaining approval from the Department for the project.

j. If upon review of the notification of completion, the Department determines that the project cannot be accepted due to a substantially incomplete notification of completion or due to substantial deviations from the approved in-kind project; Respondent shall be notified, in writing, of the reason(s) which prevent the acceptance of the project. Respondent shall correct and redress all the matters at issue and submit, by certified mail, a new notification of completion within 15 days of receipt of the Department's notice. If upon review of the new submittal, the Department determines that the in-kind project is still incomplete or not in accordance with the approved proposal, the in-kind penalty project option shall be forfeited, and the entire amount of civil penalty shall be due from the Respondent to the Department within 30 days of Department notice. If the in-kind penalty project is terminated and Respondent timely remits the \$5,000.00, no additional penalties shall be assessed under paragraph 10 for failure to complete the requirements of this paragraph.

Approval of TDS
Metrocom, LLC Pole
Attachment Agreement

**CITY OF QUINCY, FLORIDA
REGULAR CITY COMMISSION
AGENDA REQUEST**

Date of Meeting: July 11, 2023

Date Submitted: July 5, 2023

To: Honorable Mayor and Members of the City Commission

From: Rob Nixon, City Manager
Richard Ash, Utilities Director

Subject: Approval of TDS Metrocom, LLC Pole Attachment Agreement

Statement of Issue/Justification: TDS Metrocom, LLC is a local communications provider. TDS Metrocom, LLC has cable attachments on a large number of the City of Quincy utility poles. In 2022, it was determined that TDS Metrocom, LLC was not paying the standard \$8.00 per pole attachment fee. In December 2022, TDS Metrocom, LLC was invoiced for its pole attachments.

Conclusion/Background/Recommendations: To formalize the cost, utility/customer rights and responsibilities, and procedures; a pole attachment agreement was drawn up and forwarded to TDS Metrocom, LLC for signature.

General Recommendation: Staff recommends the Commission approve the TDS Metrocom, LLC pole attachment agreement.

Options:

- Option 1: Vote to approve the TDS Metrocom, LLC pole attachment agreement.
- Option 2. Advise staff how to move forward.

Staff Recommendation:

Option 1

Attachment(s): TDS Metrocom, LLC pole attachment agreement

City of Quincy

POLE JOINT USE LICENSE AGREEMENT

This pole joint use license agreement ("Agreement") is dated as of the last signature date below ("Effective Date") and is between the **City of Quincy**, a Florida municipality, whose address is 404 West Jefferson Street, Quincy, Florida 32351 that owns and operates a retail electric utility in Gadsden County hereinafter called "City", and **Quincy Telephone Company**, a company authorized to operate as a telecommunications carrier in the State of Florida, on behalf of itself and its Affiliates, whose address is 525 Junction Road, Madison, Wisconsin 53717, hereinafter called "**Company**", (each individually, a "Party", collectively, the "**Parties**"). An "**Affiliate**" is defined as an entity that directly or indirectly owns or controls, is directly or indirectly owned or controlled by, or is directly or indirectly under common ownership or control with another entity. As used in this definition, "control" means the power to direct the management or affairs of an entity, and "ownership" means the beneficial ownership of more than 50% of the equity securities or other equivalent equity ownership interests of an entity. For purposes of this Agreement, the term "**Owner**" will refer to the Party which owns the subject pole and the term "**Attacher**" will refer to the Party placing its attachment on the Pole.

City and Company both desire to cooperate in the joint use of their respective utility poles erected or to be erected within the areas in which both Parties render service in the State of Florida, whenever and wherever such use shall, in the estimation of both Parties, be reciprocal and compatible with their respective needs ("Pole(s)"). The Parties agree that this Agreement is to have reciprocal terms, conditions, mode of attachment, and cost (rental) per attachment when one Party makes or maintains an attachment on the other Party's Pole(s). In situations where Company makes or maintains an attachment on a Pole belonging to the City, Company shall have the rights and obligations of an Attacher under the Agreement and the City shall have the rights and obligations of the pole owner under the Agreement in the same manner and to the same extent as applies in situations where the City makes or maintains an attachment on a pole belonging to the Company, the City shall have the rights and obligations of an Attacher under the Agreement and the Company shall have the rights and obligations of the pole owner under the Agreement.

Subject in all instances to the terms of this Agreement, the Parties are willing, when each may lawfully do so, to permit the other Party any number of utilities, cables, wires, strands or telecommunications equipment, used in the construction, operation or maintenance of services provided by the Attacher ("Attachments") affixed to a Pole safely by a single clamp or other material, equipment or apparatus, as approved by Owner in accordance with the terms and conditions of this Agreement.

City and Company therefore agree as follows:

ARTICLE 1—EXCLUSIONS AND TERMS

1.1 Use and Exclusion of Poles.

Each Party reserves the right to exclude from any joint use any of its Poles for good cause. City reserves the right to deny Company's attachments to any of the Poles which have been installed for purposes other than, or in addition to, normal retail electric distribution service, including without limitation Poles which in the judgment of City, on a non-discriminatory basis, (1) are required for the sole use of

City, (2) would not be suitable for the attachment of Attachments by Company for reasons of lack of capacity, safety, reliability or engineering standards and those limitations cannot be remedied by rearranging, expanding, or otherwise reengineering the facilities at the reasonable and actual cost of City's to be reimbursed by Company, or (3) have been installed solely for the use of a third-party.

1.2 No Compulsion to Maintain Poles.

Nothing in this Agreement compels either Party to maintain any of its Poles for any period longer than is necessary or convenient to the use of the Poles for that Party's requirements.

1.3 Use of Streets and Rights-of-Way.

The rights and privileges granted to Company by this Agreement are at all times subordinate and inferior to the rights of the public in and to the ordinary use of City's streets and rights-of-way and nothing in this Agreement is intended to be, nor is it to be construed to be, a surrender by City of its own rights and power to use and relocate the use of its streets and rights-of-way. City reserves the right to enforce such additional rules and regulations as it may from time to time deem necessary to protect the interest, safety, and welfare of the public in relation to the subject matter of this Agreement and provided City provides Company prompt notice of such additional rules and regulations as they may arise.

1.4 System Use to be Authorized.

Neither Party shall, without the prior written consent of the other Party, use any of its Attachments to the other Party's Poles (collectively, its "**System**") for any purpose other than that provided for in this Agreement. Whenever, in the reasonable judgment of the Owner, the Attacher has used its System for any purpose not authorized by this Agreement, the Owner must notify the Attacher of the same in writing. Upon receipt of such notice, the Attacher shall as promptly as practicable (and in no event later than 30 days after receipt of such notice) cease such use complained of in the notice or establish to Owner's reasonable satisfaction that no such unauthorized use under this Agreement is occurring. Attacher's failure to comply with the requirements of the previous sentence, or repeated unauthorized use, shall constitute a default of Attacher's obligations and notwithstanding any other provision of this Agreement, the Owner may at its option terminate this Agreement in accordance with Article 25 of this Agreement.

1.5 Unlawful Use Prohibited.

Neither Party shall use any of its System attached to poles for unlawful use. Upon written receipt from any law enforcement agency, acting within its lawful jurisdiction, that such System is being used in violation of law, the violating Party shall as promptly as practicable (and in no event later than thirty (30) days after receipt of such notice) cease such use complained of in the notice. Failure to do so or repeated unlawful use shall constitute a default of the violating Party's obligations, and, notwithstanding any other provision of this Agreement, the non-violating Party may at its option forthwith terminate this Agreement in accordance with Article 25.

1.6 Non-Infringement.

Each Party reserves to itself, its successors and assigns, the right to maintain its Poles and to operate its services thereon in such a manner that will enable it to fulfill its own utility requirements, as well as in accordance with applicable law, including but not limited to the National Electric Safety Code (the "NESC") or any amendments or revisions thereof. Each Party shall exercise reasonable care to prevent interruption of the other Party's services or interference with the operation of other Party's System arising in any manner out of the use of the Poles hereunder. However, neither Party shall be liable to the other Party for any interruption to services or interference with the operation of the System, unless such interruption and/or interference arises from the negligence or willful misconduct of the interfering Party or its employees.

1.7 Non-Exclusive Grants.

Nothing herein contained shall be construed as affecting the rights or privileges previously conferred by the Owner, by contract, to others, not parties to this Agreement, to use any Poles covered by this Agreement and Owner shall have the right to continue to extend such rights or privileges. Attachment privileges herein granted shall at all times be subject to such existing contracts and arrangements thereunder.

ARTICLE 2—PLACING, TRANSFERRING, OR REARRANGING ATTACHMENTS

2.1 Purpose.

The purpose of this Agreement is to provide the terms for granting a license for the purpose of permitting the joint use of Poles by both Parties in the furnishing of their respective services. Neither Party shall attach facilities to the other Party's Poles for any other purpose.

2.2 Application and Issuance of Permit.

Before either Party shall make use of the Poles of the other Party under this Agreement, it shall make application and receive a permit therefore with respect to each Pole. Such application shall be substantially as shown on Exhibit A hereto and made a part hereof and approval of such application shall not be unreasonably conditioned, delayed or denied. Upon granting such permit, the Owner agrees that the Attacher is permitted to make the Attachments approved thereby, subject to the terms and conditions in this Agreement. In granting or denying the permit on a non-discriminatory basis, an Owner reserves the sole and unrestricted right to determine whether a permit should be denied for reasons of lack of capacity, safety, reliability or engineering standards (and those limitations cannot be remedied by rearranging, expanding, or otherwise reengineering the facilities at the reasonable and actual cost of Owner to be reimbursed by Attacher) and the Owner shall notify the Party making application of such denial and include all relevant evidence and information supporting its denial and explain how such evidence and information relate to a denial of access for such reason(s). The Owner shall provide notice to the Party making such application within ten (10) days of receipt if a submitted application is not considered complete and/or is missing information. In the event a Party should fail to complete the installation of its Attachment(s) on said Pole or Poles within one (1) year of the issuance of a permit, unless such timeframe is extended by mutual agreement of the Parties, the permission granted by the Owner to place said Attachment(s) on said Pole or Poles shall thereby automatically be revoked and the Attacher shall not have the right to place said Attachment(s) on said Pole or Poles without first reapplying for and receiving permission to do so.

2.3 NESC and Other Standards Applicable.

The Attachments, in each and every location, shall be erected and maintained in accordance with the current requirements and specifications of the latest revision of the NESC, the Codes and Standards, as defined herein, and in compliance with any lawful regulations, rules, policies or orders now in effect or that hereafter may be issued by the City of Quincy, Gadsden County, State of Florida, or other governmental authorities having jurisdiction (together the "**Specifications**"). Existing Attachments must comply with the NESC standards in place at the time of attachment. Work that may be required by a Party to bring Attachments into compliance with the NESC shall be completed at Attacher's sole expense. In the event Attacher elects to have Owner perform such work, then prior to any such work being initiated, Owner shall provide Attacher with a reasonable estimate of expected costs, and such estimate is to be paid by Attacher before work begins, provided however that should such estimate be insufficient to cover the actual costs of the work, Attacher shall be liable for such insufficiency (up to ten percent (10%) over the estimated cost except to the extent Owner obtained Attacher's prior approval thereof) unless such insufficiency is caused by the negligence of Owner. Where equipment is added, altered, or replaced on an existing Attachment, the Attachment shall be modified or replaced so that the resulting Attachment will be in compliance with NESC rules that are then applicable to such modification or replacement.

2.4 Maintenance of Attachments.

Attacher shall, at its own expense, install and maintain said Attachments in safe condition and in good repair, and in a manner suitable to Owner, and in a manner that will not interfere with maintenance and use of Owner's facilities thereon or which will not unreasonably interfere with such other licensed facilities that may from time to time be placed thereon. Work that may be required to allow for new Attachments requested through the permitting process, including, but not limited to, Engineering Expense for pre- and post-work inspections and any work to ensure the pole is suitable for the attachment ("collectively Make-Ready Work"), is to be paid by Attacher pursuant to section 20.7. Upon Owner's approval of Attacher's request to place an Attachment on a Pole, Owner will provide an estimate of the reasonable costs for the Make-Ready Work, and Attacher shall have fourteen (14) days from receipt of the estimate to approve the estimate and make payment of same. Upon receipt of the payment for the estimated Make-Ready Work, Owner will complete the Make-Ready Work necessary to allow for the Attachment to be placed below the 50-inch clear zone, as defined in Article 4 within 45 days. The location of Attacher's Attachments, to be made on each Pole, will be designated by Owner. Attacher shall reimburse Owner for all actual and documented Make-Ready Work in accordance with section 20.7. "**Engineering Expense**" shall consist of the then current sum of: (1) Owner's engineering labor rate; plus (2) Owner's administrative overhead rate, a copy of which shall be furnished by Owner upon request.

2.5 Unauthorized Attachments.

Upon notice of completion to Attacher of the Initial Inventory Audit (as hereafter defined in Section 24), Attachments made without prior Owner authorization or approval may incur a thirty dollar (\$30) penalty per unauthorized Attachment ("Unauthorized Fee") or back rent (which shall be deemed to have accrued from the date of installation which, in the absence of evidence to the contrary, shall be presumed to be the date of the last inventory or five (5) years, whichever is more recent). An Attachment that is found to have been installed without a permit shall be subject to removal as provided in Article 13. Without prejudice to other rights of Owner, Owner may require Attacher to apply for a permit for the installation of the Attachment in question within thirty (30) days of notice to

Attacher of such application requirement. Attacher shall, at any time, upon notice from Owner, and at its own expense, remove or relocate an Attachment as provided in Article 13.

2.6 Damage Caused by Attachments.

Attacher shall exercise special precautions to avoid damage to facilities of Owner and of others supported on the Poles. Attacher shall make an immediate report to Owner of the occurrence of any damage it causes and hereby agrees to reimburse Owner and other affected parties for the reasonable, documented expense incurred in making needed repairs resulting therefrom.

2.8 Tagging.

All new Attachments shall be identified with a "Tag." Tags on strands shall be attached, at a minimum, at every street crossing, on each side of the street, and in the middle of the block approximately equidistant between the streets. A tag shall be attached at each crossover point (where change of Pole position relative to other foreign attachers occurs). The color and shape of the tag should be unique to each party. Existing strands shall be identified by the Attacher at the next System rebuild opportunity or otherwise, as regular maintenance or emergency repair work permits. Tags may be inspected by either party and deteriorated tags shall be replaced by the Attacher. Upon acquisition of an existing System, the Attacher shall re-tag the newly acquired System with its identification tag so as to provide continuity in the identification of all facilities owned by Attacher. This retagging shall be performed at the next System rebuild opportunity or otherwise as regular maintenance or emergency repair work permits.

2.8 Guys and Anchors.

The Attacher shall at its own expense and to the satisfaction of Owner place guys and anchors to sustain any unbalanced loads caused by Attacher's Attachments. Under no circumstances will Attacher attach its guy wires to guy anchors owned by Owner.

2.9 Compliance with Required Professional Licenses; Applicable Permit Requirements and Conditions and Related Fees.

To the extent required by law, Attacher and each of its contractors, subcontractors, agents, or authorized representatives must be licensed to perform their service in the area covered by this Agreement. Attacher assumes all responsibility for applicable permit(s) and their requirements and conditions, including the Specifications. Attacher assumes responsibility for licensing fees and any fines or penalties resulting from the failure or a representative's failure to comply with this section. To the extent required or permitted by law, all licensing fees are applicable to the Attacher.

2.10 Existing Attachments.

Each party's existing Attachment(s), if any, shall automatically be continued under the terms of this agreement if any one of the following circumstances applies: (1) The Attachment(s) were licensed under the terms of a prior Pole attachment or joint use agreement, which is subject to section 23.1; or (2) Both parties had Attachments on the Pole and the Pole was actually in joint use as of the Effective Date.

ARTICLE 3—RIGHT-OF-WAY FOR COMPANY'S ATTACHMENTS

3.1 Security of Rights-of-Way and Easements.

It shall be the sole responsibility of the attaching Party to obtain for itself such rights-of-way or easements as may be appropriate for the placement and maintenance of its Attachments to Owner's Poles located on private property.

3.2 Authority of Company.

Attacher, at Attacher's sole cost and expense, shall secure all necessary permits, letters, licenses, or certificates of approval from any federal, state, or local governmental entity necessary for use of any Attachments. Prior to making any Attachments to any Poles, Attacher shall obtain all authority which may be necessary for Attacher to erect and maintain its System within public streets, highways, and other thoroughfares, and shall secure any necessary consent from federal, state, or municipal authorities to construct and maintain its System at the locations of Poles which it desires to use.

3.3 Removal for Unauthorized Use.

Upon notice from the Owner to the Attacher that the use of any Pole has been objected to or disputed by any governmental authority or other entity, where Owner does not have a valid enforceable right for the placement, operation and maintenance of a Pole, the permit covering the use of such Pole shall immediately terminate and Attacher's System shall be removed promptly from the affected Pole by Attacher at the expense of Attacher (and in no event later than ninety90 days after receipt of such notice.

ARTICLE 4—STANDARD POLE SPACE

4.1 Spacing on Poles.

Standard space on a joint Pole shall not be less than set forth in the NESC, and this standard space shall be for the uses indicated except as set forth in the NESC whereby certain Attachments of one party may be made in the space reserved for the other party. This space is specifically described as follows for a typical installation: (1) Space for communication cables - that space between 18 feet and 22 feet above ground level. Total space 48 inches. (2) Clear zone - that space between 22 feet and 25 feet 4 inches above ground level. Total space 50 inches. (3) City space - the uppermost space on the Pole measured from the top of the Pole to the top of the clear zone, except for vertical joint use located above the clear zone.

4.2 Non-typical Installations.

On rear-lot, limited access, or other non-typical installations, the City may designate a smaller space for communication cables and/or lower above ground clearances. However, in no instance will clearances be less than those required by the NESC.

ARTICLE 5—AGREEMENT NOT EXCLUSIVE

5.1 No Exclusivity.

This Agreement is not exclusive. Each party expressly reserves the right to grant rights or licenses to other persons, as well as the right in its own name, to use its Poles for similar or different purposes, by franchise, permit, or otherwise subject to the terms of this Agreement.

5.2 No Sub-License or Transfer Permitted.

Neither party shall assign, transfer, sublease, or resell the rights of Attachment hereby granted to it, or the right to use the System so attached, other than to a parent, affiliate, or subsidiary, without the prior consent in writing of Owner, which consent shall not be unreasonably withheld or delayed. The assignment, transfer, sublease, or resale by Attacher of the rights of Attachment hereby granted to it or the right to use the System so attached, without written consent of Owner, shall constitute a default of Attacher's obligations and, notwithstanding any other provision of this agreement, Owner may at its option terminate this agreement or any permit issued hereunder pursuant to section 25 herein. Where control of Attacher is transferred, whether by sale or otherwise, Attacher shall promptly notify Owner in writing. Failure of Attacher to give such notice shall be cause for termination of this agreement, at the option of Owner, as provided in section 25 herein. This section does not prohibit the Company from leasing or selling bandwidth or other similar services to a third-party provided the Attachment and System remain property of the Company.

5.3 Successors and Assigns.

Subject to the provisions of section 5.2, this Agreement shall be extended to and bind the heirs, successors, and assigns of each of the parties.

ARTICLE 6—AGREEMENT DOES NOT CREATE JOINT-VENTURE OR AGENCY RELATIONSHIP

6.1 No Joint Venture or Agency Relationship.

Nothing herein shall be deemed to create a joint venture or principal-agent relationship between the Parties, and neither Party is authorized to, nor shall either Party act toward third-parties or the public in any manner which would indicate any such relationship with the other.

ARTICLE 7—NO ACQUISITION OF PROPERTY RIGHTS BY COMPANY

7.1 No Acquisition.

No use, however extended, of Owner's poles under this Agreement shall create or vest in Attacher any ownership or property rights in said poles, but Attacher's rights therein shall be and remain a mere revocable license pursuant to the terms of this Agreement. Nothing herein contained shall be construed to compel either party to maintain any of said Poles for a period longer than demanded by its own service requirements. This Agreement confers no exclusive right on either party for the use of the other party's poles or any particular space on said poles, and each party retains the full right and discretion to grant, without notice, pole attachment or other use privileges, as to any and all of its present or future

poles, to any other person or persons for any purpose, as long as such future grants do not unreasonably interfere with the rights and privileges granted to Attacher pursuant to this Agreement.

ARTICLE 8—NO LICENSE FOR WIRELESS COMMUNICATIONS OR CABLE TELEVISION SYSTEM

8.1 No License.

Company agrees that this Agreement does not authorize Company or a subsidiary/affiliate of Company to provide a wireless communication system or a cable television system within the corporate limits of the City. Company, at Company's sole cost and expense, shall secure all necessary permits, letters, licenses, or certificates of approval from any federal, state, or local governmental entity necessary to provide wireless communication or cable television system services within the corporate limits of the City.

ARTICLE 9—BONDING TO ELECTRIC COMPANY GROUND

9.1 Definitions for Article 9.

For the purpose of this article, the following terms when used herein shall have the following meaning specified meanings:

- (1) "**Vertical Ground Wire**" means a wire conductor of City attached vertically to the Pole and extended from City's multi-grounded neutral (defined below) through Company's space to the base of the Pole where it may be either butt wrapped on the Pole or attached to a grounded electrode.
- (2) "**Multi-Grounded Neutral**" means City's conductor located in City's space, which is bonded to all City's "vertical ground wires."
- (3) "**Bonding Wire**" means a number 6 AWG copper wire conductor connecting equipment of Company and City to the vertical ground wire.

9.2 Bonding Required.

At the time a System is installed, the Attacher shall install a Bonding Wire on every Pole where a Vertical Ground Wire exists, in accordance with the NESC. Any piece of Attacher's System attached to a Pole which does not have a Vertical Ground Wire, shall be bonded to Attacher's cable support wire. Under no condition may Owner's Vertical Ground Wire be broken, cut, severed, or otherwise damaged by Attacher.

9.3 Owner's Reservation of Rights.

Owner reserves the right to install a Bonding Wire to any piece of Attacher's System where, in the Owner's opinion, a safety hazard exists or may exist in the future.

9.4 Personnel are Attacher's Responsibility.

It shall be the responsibility of Attacher to instruct its personnel working on the Owner's Poles of the dangers involved in bonding its wires to Owner's Vertical Ground Wire and associated dangers thereof, and to furnish adequate protective equipment so as to save its personnel from bodily harm. Owner

assumes no responsibility either for instructing, for furnishing equipment to, or for the liability involved in Attacher's personnel working on Owner's Poles.

ARTICLE 10—LIABILITY, INSURANCE, AND INDEMNIFICATION

10.1 Evidence of Insurance Required.

Satisfactory certificates of insurance or evidence of self-insurance shall be filed with Owner prior to commencement of any construction work under this Agreement. The certificates or evidence of self-insurance shall state that no less than 30 days prior written notice will be given to Owner before any policy covered thereby is materially changed or canceled. In the event Attacher notifies Owner that the policy or policies of insurance required by this agreement will be canceled or materially changed so that the insurance requirements of this Agreement will no longer be satisfied, Attacher shall provide replacement coverage meeting the requirements of this Agreement as soon as reasonably possible, but no later than the effective date of the triggering cancellation or change. In the event Attacher is not able to do so prior to termination of insurance coverage compliant with this Agreement, then this Agreement shall terminate.

10.2 Insurance.

Attacher shall carry Workers' Compensation Insurance in the maximum amounts required by statute and will also carry policies of insurance acceptable to Owner with respect to:

- (1) General Liability with Bodily Injury limits not less than \$1,000,000 each occurrence and \$2,000,000 annual aggregate for bodily injury and property damage, combined single limit
- (2) Automobile Liability, for all autos-owned, hired, or non-owned, with Bodily Injury limits not less than \$1,000,000 each occurrence, combined single limit; and
- (3) All Risk Property Damage (for Attacher's Attachments and its' equipment attached to Owner Poles; for Attacher's subcontractor's tools, equipment and other property located on Owner premises) in the amount of Replacement cost new, no allowance for physical depreciation; and
- (4) Excess or Umbrella Liability – not less than \$2,000,000 each occurrence and annual aggregate (such coverage may not be required by the Owner with appropriate increases in the liability coverages above).

10.3 Worker's Comp Requirements.

The Workers' Compensation insurance shall protect Attacher against all claims under applicable state worker compensation laws. Attacher shall also be protected against injury, disease, or death of employees, which for any reason, may not fall within the provisions of a worker compensation law. This policy shall include an all-states endorsement.

10.4 Auto Requirements.

The Automobile Liability insurance shall be written in comprehensive form and shall protect Attacher against all claims for injuries to members of the public and damage to property of others arising from the use of motor vehicles licensed for highway use, whether they are owned, non-owned, or hired.

10.5 General Liability Requirements.

The General Liability insurance shall be written in comprehensive form and shall protect Attacher against all claims arising from injuries to members of the public or damage to property of others arising out of any act or omission of Attacher or its agents, employees, or subcontractors. In addition, this policy shall specifically insure the contractual liability assumed by Attacher under this agreement. The property damage liability coverage shall contain no exclusion relative to blasting, explosion, collapse of buildings or damage to underground property.

10.6 Owner as Additional Insured; Forms of Coverages.

All insurance coverages furnished under this Agreement, with the exception of Workers' Compensation, shall include the Owner as an additional insured with respect to the activities of Attacher or its contractors. The forms and limits of such insurance shall be approved by Owner, which approval shall not be unreasonably withheld or conditioned, nor unduly delayed, but regardless of such approval it shall be the responsibility of Attacher to maintain adequate insurance coverage at all times. Failure of Attacher to maintain adequate coverage shall not relieve Attacher of its obligations under this Agreement.

10.7 Liability.

- A. Each Party will be solely responsible for all injuries to persons or damage to property caused solely by said Party's negligence, or solely by its failure to comply at any time with Specifications.
- B. In the event personal injuries or damage to property arise out of the concurrent negligence of the Parties, each Party will be solely responsible for all injuries to its own employees or damage to its own property to the extent not caused by the sole negligence of the other Party.
- C. Where, on account of injuries of the character described in the preceding paragraphs of this section 10.7, either Party hereto will make any payments to its injured employee or to his relatives or representatives in conformity with (a) the provision of any Workers' Compensation Act or any act creating a liability in the employer to pay compensation for personal injury to an employee by accident arising out of and in the course of the employment, whether based on negligence on the part of the employer or not, or (b) any plan for employees' disability benefits or employees' death benefits now established or hereafter adopted by the parties hereto, or either of them, such payments will be construed to be damages or injuries within the terms of the preceding paragraphs numbered A and B and will be paid by the Parties hereto accordingly.

10.9 Electricity is Inherently Dangerous; Obligation to Protect.

Attacher is hereby advised that the generation, transmission, and distribution of electrical energy involves the handling of a natural force which, when uncontrolled, is inherently hazardous to life and property. Attacher is further hereby advised that, due to the nature of the work to be performed hereunder, other hazardous or dangerous conditions (not necessarily related to the inherent danger of electricity) may also be involved in the work. Accordingly, prior to the commencement of the attachment of the System to the poles of Owner, the Attacher or its contractor shall inspect the job site specifically to ascertain the actual and potential existence and extent of any hazardous or dangerous conditions, and instruct its employees with respect to said conditions and the safety measures to be taken in connection therewith, and during the course of the work, Attacher shall take all measures as

may be deemed necessary or advisable to protect and safeguard the person and property of its employees and of the general public against all hazardous or dangerous conditions as the same arise.

10.10 Labor and Materials Indemnity; No Liens.

(1) Attacher shall indemnify and save harmless the Owner from all claims for labor and materials furnished for the benefit of Attacher under this Agreement. When requested by the Owner, Attacher shall submit satisfactory evidence that all persons, firms, or corporations who have done work or furnished materials under this agreement, for which the Owner may become liable under the laws of the State of Florida, have been fully paid or satisfactorily secured.

(2) Attacher hereby acknowledges for itself and its subcontractors, employees, contractors, materialmen, suppliers, and others at any tier that neither Owner, Owner's poles, nor any other property of Owner are subject to lien under Florida law. Attacher agrees not to make, file, or pursue any lien against Owner or Owner's poles for any reason.

ARTICLE 11—WORKPLACE CONDITIONS

11.1 Workplace Conditions.

Attacher and its duly authorized agents and employees shall, before climbing poles or other structures covered by this agreement, make certain that they are strong enough to safely sustain workmen's weight in the performance of the required work on the poles or structures. All work designated in any application and permit under this agreement to be performed near energized electrical conductors shall be performed under the conditions and the place as stated, but only with the specific understanding that if Attacher regards the place where such work is being performed as an unsafe place to work, either because such conductors or other equipment are energized or because it is deemed unsafe for any other reason or condition or conditions then and there existing, it shall request Owner, promptly and in writing, to de-energize such conductors or other equipment, or to make such other change or changes as may be necessary or desirable, in Attacher's sole discretion, to render the place of performance at the job site a safe place to work for Attacher's employees, contractors, or agents. If Owner does not take such action or make such changes as promptly as required by Attacher, or if Owner disagrees that the job site is unsafe, or if Owner takes other action or makes other changes to render the job site safe in Owner's opinion, Attacher shall nevertheless comply with all applicable safety rules and regulations. In the absence of any such written request by and the absence of any knowledge of notice to the contrary, it shall be conclusively presumed that the place where the work is to be performed is a safe place to work without Owner making any changes whatsoever.

ARTICLE 13—RELOCATION AND REMOVAL OF SYSTEM

13.1 Removal of Attachments; City Not Liable.

Owner shall have the power at any time to order and require Attacher to remove or relocate any part of Attacher's System that has been installed without a permit or that is dangerous to life or property, or to remove or relocate any part of Attacher's System supported by Owner's pole if the pole is to be removed or replaced by Owner. In the event that Attacher, after receiving written notice, fails or

refuses to act within 60 days, or in the case of a notice regarding any exigent circumstance within 5 days, Owner shall have the power to remove or relocate the same without incurring any liability and Attacher shall reimburse Owner for all costs and expenses plus 15%. Owner shall not be liable for damages caused by its negligence or omissions or willful misconduct in its removal or relocation of Attacher's facilities. If Attacher notifies Owner that transfers, repairs, or other work required under this Agreement are complete and upon traveling to the pole location the work is not complete, Owner may charge to Attacher a trip charge. In the event that Attacher, after receiving written notice, fails or refuses to remove or relocate its Attachments, as required within 45 days and such Attacher is the last attacher on the Pole, in addition to applicable Attachment rental fee, the Attacher will incur a \$10 per month, per pole late fee until work is completed.

13.2 Emergency or Disaster.

If at any time, in case of emergency or disaster in the city, it shall become necessary in the reasonable judgment of Owner to cut or move any of the System, Owner shall provide prior notice to Attacher and work with Attacher to minimize outages of Attacher's services, including electric and 911 service as the case may be.

13.3 Removal upon Termination.

Upon termination of this Agreement by passage of time or otherwise, Attacher shall remove its System from the streets and public grounds and shall restore those areas to as good a condition or better that they were or would have been except for Attacher's activity. Such removal shall be made so as not to conflict with public health, safety, or convenience. A plan for such removal shall be submitted to Owner within 3 months after such termination; removal shall commence within 30 days after review and approval of the plan to Owner; and removal shall be completed within 9 months after commencement of removal. At that time, Owner may deem any property not removed as having been abandoned. Such property may then be removed at the option of Owner and at Attacher's expense less any recoverable salvage value.

13.4 Removal and New Attachments.

Attacher may at any time remove its System from any pole of Owner but shall immediately give Owner written notice of such removal. No refund of any rental will be due on account of such removal. Should Attacher thereafter again wish to make an attachment to such pole, it shall make application and receive a permit therefore as provided in this Agreement.

13.5 Abandonment of Poles; Transfer of Ownership.

(a) Horizontal Attachments: If Owner desires at any time to abandon any jointly used pole, it shall give Attacher notice in writing to that effect promptly after it has made a determination to abandon any such pole(s), but in no event less than sixty (60) days prior to the date on which it intends to abandon such pole. If, at the expiration of such 60 days, Owner has no Attachments (and there are no remaining third-party attachments) on the now abandoned pole, but Attacher has not removed its Attachments, such pole by operation of this section 13.5 becomes the property of Attacher, as-is, and Attacher shall save harmless Owner from all obligations, liabilities, damages, cost, expenses or charges incurred

afterwards, and not arising out of anything occurring prior to the transfer of Ownership. Owner shall further evidence transfer of Ownership to the pole by appropriate means.

(b) Vertical Attachments: If Owner desires at any time to abandon any jointly used Pole, it shall give Attacher notice in writing to that effect promptly after it has made a determination to abandon any such pole(s), but in no event less than sixty (60) days prior to the date on which it intends to abandon such pole. If, at the expiration of such 60 days, Owner has no Attachments (and there are no remaining attachments above Attacher's Attachments) on the now abandoned pole, but Attacher has not removed its Attachments, Attacher may, without limitation, engage in the following options to remain in the current location: (i) remove the current pole and install their own pole; or (ii) render payment to Owner for the value of the pole and remain on that pole. Upon payment to the Owner, Owner shall further evidence transfer of Ownership to the pole by appropriate means.

(c) Ownership of Abandoned Pole. For the avoidance of doubt, upon Owner's abandonment of a Pole, the Attacher at the highest point on the Pole shall be deemed to be the owner of that Pole.

(d) Conduit for Underground: When converting overhead facilitates to underground, the Owner may provide conduit space for Attacher's facilities, if applicable, subject to the terms and conditions contained herein.

ARTICLE 14—NO PRIVATE PROPERTY RIGHT FOR ATTACHER

14.1 Private Property.

Attacher shall be subject to all laws, ordinances, or regulations regarding private property in the course of constructing, installing, operating, or maintaining the System. Attacher, at its sole cost and expense, shall promptly repair or replace all private property, both real and personal, damaged or destroyed as a result of the construction, installation, operation, or maintenance of the System.

ARTICLE 15—VEGETATION

15.1 Vegetation Trimming.

Subject to any applicable ordinances or regulations, and as approved in writing by Owner, Attacher may trim trees or other vegetation to prevent branches, leaves, or roots from touching or otherwise interfering with its wires, cables, or other structures.

ARTICLE 16—RAISING OR LOWERING WIRES

16.1 Raising or Lowering Wires.

Each Party shall temporarily raise or lower its wires or other equipment upon the reasonable request of any person, including, without limitation, a person holding a building moving permit issued by county, state, and local government agencies. The expense of such raising or lowering shall be paid by the person requesting the same, and each Party shall have the authority to require such payments in advance.

ARTICLE 17—ACCURACY OF MAPS

17.1 No Guarantee.

Owner does not guarantee the accuracy of any maps showing the horizontal or vertical location of its existing structures.

ARTICLE 18—NOTICE OF WORK ON POLES

18.1 Prior Notice Required.

Attacher shall give appropriate notice to Owner and affected residents and businesses within a reasonable period of time of proposed construction, excavation, laying, or stringing on poles, but in no event shall such notice be given less than 7 days before commencement of the same.

ARTICLE 19—APPROVAL, INSPECTION, AND STANDARDS

19.1 Greater Risk to City Acknowledged.

Attacher understands and agrees that the erection or placement, presence, maintenance, use, and removal of its System in the vicinity of the Owner's facilities, at any and all locations, increases the exposure of Owner for damage to or loss of its property and the property of third persons and that Owner's exposure to claims, demands, and suits for any or all of the above is increased to a greater degree than exists in the absence of Attacher's System.

19.2 Codes and Standards.

The construction, installation, operation, maintenance, and removal, or any one or more of those, of the System must meet all of the following safety, construction, and technical specifications and codes and standards (the "**Codes and Standards**") as the same exist or may be amended by City after the date of this agreement, provided, however that the applicable Codes and Standards to be applied shall be those in effect at the time an Attachment is first made

- (1) OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION REGULATIONS (OSHA)
- (2) NATIONAL ELECTRICAL CODE
- (3) NATIONAL ELECTRICAL SAFETY CODE (NEC)
- (4) NATIONAL CABLE TELEVISION STANDARD CODE
- (5) ALL BUILDING AND ZONING CODES, AND ALL LAND USE RESTRICTIONS

19.3 Proper Licenses Required.

All contractors or subcontractors of each Party must be properly licensed under all applicable federal, state, and local laws and regulations. Each Party shall be responsible for all acts or omissions of any such contractor or subcontractor in the construction, installation, maintenance, or operation of its System.

19.4 Prior Notice Required; No Warranty or Certification.

Prior to the erection or installation by Attacher of any towers, poles, underground conduits, wire, or fixtures for use in connection with the initial construction, rebuilding, upgrade, or line extension of the System under this agreement, Attacher shall make available for Owner approval, a concise description of the facilities proposed to be erected or installed, including strand maps, if required, together with a map and plans indicating the proposed location of all such Attachments. Approval by Owner shall not be unreasonably withheld and shall be completed in a timely manner. Approval by Owner shall not be construed as a warranty or certification that the description of the facilities, maps, or plans comply with applicable rules and regulations.

19.5 Use of Existing Poles.

Owner shall permit reasonable use of extension arms for purposes of clearing obstacles, improving alignment, or providing space that would not otherwise be available without a replacement pole. Use of extension arms shall be consistent with the requirements of applicable codes, including the National Electrical Safety Code. (i) Extension Arm: Denotes extension arms, brackets, bolts, cross-bars, straps and any other techniques that are used to maintain, or have the effect of maintaining, some horizontal distance between an attachment and the pole.

19.6 Owner Inspection.

Owner reserves the right to inspect each new installation of Attacher on Owner's Poles and in the vicinity of its lines or appliances and to make reasonable and necessary periodic inspections, as conditions of Owner's infrastructure may warrant, in Owner's sole discretion. Owner will promptly notify Attacher, in writing, of any violation of the NESC Owner believes exists after each inspection, which requires Attacher to take all necessary corrective action or demonstrate to Owner's reasonable satisfaction that no NESC violation is present. Attacher must take corrective action or demonstrate no NESC violation as promptly as practicable (and in no event later than 30 days after receipt of such notice).

19.7 Bills for Inspections, Expenses, and Other Charges.

Bills for inspections, expenses, and other charges under this agreement, except those advance payments specifically covered herein, are payable within 30 days after presentation. Non-payment of bills shall constitute a default of this agreement and shall incur interest at the highest lawful rate available at the time of the default.

ARTICLE 20—DIVISION OF COSTS

20.1 New Poles.

The cost to erect new Poles coming under this Agreement, to construct new pole lines, or to make extensions to existing pole lines shall be borne by the parties as specified below. For purposes of article 20, a "Normal Pole" is a pole which is just tall enough to provide standard pole space, as defined in article 4, for the respective parties and just strong enough to meet the requirements of the

Specifications mentioned in section 2.3 for the Attachments ordinarily placed by the parties in their respective standard pole space. Such Pole(s) for the purpose of this Agreement shall be at a minimum of a 45-foot class 3 wood pole as classified by the pole classification tables of the American National Standards Institute. The foregoing definition of "Normal Pole" is not intended to preclude the use of poles shorter or of less strength than the Normal Pole in locations where such poles will meet the requirements of the parties hereto.

(1) A Normal Pole, or if adequate a pole smaller than the Normal Pole, shall be erected at the sole expense of the Owner.

(2) A pole larger than the Normal Pole, the extra height or strength of which is due wholly to the Owner's requirements including requirements for pole space in excess of that set forth in article 4 and requirements as to keeping the Owner's wires clear of trees shall be erected at the sole expense of the Owner.

(3) In the case of a pole larger than the Normal Pole, the extra height or strength of which is due wholly to the Attacher's requirements including the Attacher's requirement for pole space in excess of that set forth in article 4 and requirements as to keeping the Attacher's wires clear of trees, the Owner shall pay all costs associated with the construction of a Normal Pole and the Attacher shall pay the remaining costs of erecting the larger than Normal Pole.

(4) In the case of a pole larger than the Normal Pole, the extra height or strength of which is due to the requirements of both parties, the difference between the cost of such Pole and the cost of a Normal Pole shall be shared in the same proportion as the Pole rental rate/space allocation percentage by the City and the Company, the rest of the cost of erecting such Pole to be borne by the City.

20.2 Payments Do Not Affect Ownership

Any payments for Poles made by the either party under any provisions of this article shall not entitle that party to the ownership of any part of said Poles for which it has contributed in whole or in part.

20.3 Replacement of Existing Poles

Where an existing pole is replaced for reasons other than maintenance by a new one, the cost shall be divided as specified below. The replaced pole shall be removed and retained by its Owner.

(1) A Normal Pole, or if adequate a Pole smaller than the Normal Pole, shall be erected at the sole expense of the Owner; provided, however, that the Owner's obligation to pay such expenses shall apply only if the Attacher notifies the Owner in a timely manner prior to installation of Attacher's Attachments that such pole is insufficient for joint use. If without giving such advance notice the Attacher places one or more Attachments on a Pole and thereby creates a violation of article 3 or otherwise renders the pole unsuitable for joint use, then the Attacher must pay the full cost of removing and replacing the pole with a pole of sufficient size to remedy the violation or render the pole suitable for joint use, plus the cost of transferring equipment and all other work incident thereto.

(2) A Pole larger than the Normal Pole, which is installed to replace an existing pole, the extra height or strength of which is due wholly to the Owner's requirements including requirement for pole space in

excess of that set forth in article 4 and requirements as to keeping the Owner's wires clear of trees shall be erected at the sole expense of the Owner. Each party shall bear the full expense of replacing or transferring all of its own Attachments.

(3) In the case of a pole larger than the Normal Pole, which is installed to replace an existing pole, the extra height or strength of which is due wholly to the Attacher's requirements including requirement for pole space in excess of that set forth in article 4 and requirements as to keeping the Attacher's wires clear of trees, the Owner shall pay all costs associated with the construction of a Normal Pole and the Attacher shall pay the remaining costs of erecting the larger than Normal Pole.

(4) In the case of a pole larger than the Normal Pole, which is installed to replace an existing pole, the extra height or strength which is due to the requirements of both parties, the difference between the cost of such pole and the cost of a Normal Pole shall be shared in the same proportion as the pole rental rates/Space allocation by the City and the Company, the rest of the cost of erecting such pole to be borne by the City. The City and the Company shall each replace or transfer all of its Attachments at its own expense.

(5) For purposes of this section 20.3, any pole on which the Attacher has placed or places an Attachment shall be deemed satisfactory to the Attacher and deemed a Normal Pole whether or not the terms of this agreement, including the space provisions of article 4, have been satisfied.

20.4 Responsibility for Own Attachments

Each party shall place, maintain, rearrange, transfer, and remove its own Attachments at its own expense except as otherwise expressly provided in this agreement.

20.5 Maintenance and Replacement Costs

The expense of maintaining poles shall be borne by the Owner thereof except that the cost of replacing Poles shall be borne by the parties hereto in the manner provided in section 20.3 of this agreement.

20.6 Service Drops

Where service drops of one party crossing over or under lines of the other party are attached in the other party's Poles, either directly or by means of a pole top extension fixture, the cost shall be borne as follows:

(1) Pole top extension fixtures shall be provided and installed at the sole expense of the party using them.

(2) Where an existing pole is replaced by a taller one to provide the necessary clearance, the party owning the service drop shall pay to the party owning the pole the cost of the new pole plus the labor costs of replacing or transferring of the Attachments on the existing pole. The Owner of the existing pole shall remove and dispose of such existing pole at his own expense.

(3) Notwithstanding the foregoing, Company may perform customer service drops (without submitting an application or obtaining prior approval) and afterwards notify the Owner on a monthly basis.

Company shall notify Owner within thirty (30) days of the attachment of a service drop where an existing permitted Attachment exist. In the event that a service drop constitutes the initial Attachment to a given Pole, Company will be required to follow the permitting process set forth in this agreement. In this case, Company will be allowed thirty (30) days after the Attachment is made to complete the submittal of application for the permitting process. (b) If Company demonstrates that the Overlashing of Company's Attachments is required to accommodate Company's Communications Facilities, and such Overlashing does not exceed a combined cross-sectional area of three-square inches (two-inch diameter), Owner shall issue the requested Permit, provided that the Overlashing can be done consistent with Section 2.2. Authorized Overlashing to accommodate Company's Communications Facilities shall not increase the Annual Attachment Fee Company pays pursuant to Article 24. Company shall, however, be responsible for all Make-Ready Work and other charges associated with the Overlashing.

20.7 Payment Basis

Payments made by either Party to the other for Make-Ready Work may be based on the estimated or actual cost as mutually agreed upon of making such changes but in no event, however, shall either party be required to pay for such changes no more than 10% of the estimated cost supplied by the other if such cost estimate shall have been requested and furnished before the changes were made. If the cost incurred exceeds the estimated amount by more than ten percent (10%), then Company shall have no obligation to pay such increased amount unless City provided Company with advance notice of such expected overages prior to incurring the additional costs and Company approved such additional costs.

20.8 Corrective Measures

(1) If any Attachment of the Attacher is found to be in violation of the terms of this agreement, then the parties will work together to minimize the cost of correcting any such deficiencies, but the Attacher shall be responsible for the full cost of any necessary or appropriate corrective measures, including removal and replacement of the Attachment and all transfers or other work incident thereto brought about solely as a result of Attacher's violation. If any Attachment of the Owner is found to be in violation of the terms of this agreement, then the parties will work together to minimize the cost of correcting any such deficiencies, but the Owner shall be responsible for the full cost of any necessary or appropriate corrective measures, including removal and replacement of the pole and all transfers or other work incident thereto.

(2) If there exists a violation of the terms of this agreement, and it cannot be determined whose Attachment has caused such violation or there is a mixture of the parties causing the violation, then the parties will work together to minimize the cost of correcting any such deficiencies, and all parties, including third parties, whose Attachment may have caused such violation will share equally in such costs; provided, however, that if a party can modify its Attachments so that they no longer may be a cause of the violation or deficiency, then such party may elect to make such modification instead of otherwise sharing in such costs. Such a modification shall not relieve a party from sharing in such costs if the party making the modification could still have been a cause of any deficiency that remains.

(3) If one or more third party attachees caused the violation, then such third party attachee(s) will pay the corrective costs incurred by all who have Attachments on the pole, including for the Attacher,

Owner, and any other attachee(s); and the Owner will make reasonable effort to cause the third party to make such payment.

20.9 Building Down

If one party installs Attachments that encroach or needs to install Attachments that would encroach upon the other party's use of its own normal space (sometimes known as "**Building Down**"), the party installing or needing to install such Attachments must pay all costs necessary to permit the other party to use its own normal space.

20.10 Intermediate Poles

Attacher shall not set Intermediate poles under or in close proximity to Owner's facilities. An "**Intermediate Pole**" is a pole which does not support any tension or strain aerial cable Attachments. Attacher may, however, request Owner to set such Intermediate Poles as Attacher may desire and Owner shall have the option to accept or reject such request. If such request is granted, Attacher shall reimburse Owner for the full cost of setting such pole or poles.

ARTICLE 21—AMENDMENTS

21.1 Amendments.

Amendments to this Agreement, which may appear advisable to the Parties, shall be effective once signed by both Parties.

ARTICLE 22—BILLS AND PAYMENT FOR WORK

22.1 Billing and Payment.

All bills for expenses and other charges under this Agreement, other than rentals, shall be payable within 30 days after presentation, unless otherwise provided by this Agreement. At either Party's option, bills for any work under this Agreement may be submitted at intervals of 30 days on the other Party's estimates of work completed. Non-payment of bills shall constitute a default of the Agreement and the unpaid portion of any bill shall incur interest at the highest lawful rate until paid in full.

ARTICLE 23—EXISTING CONTRACTS

23.1 Abrogation of Existing Contracts.

All existing agreements between the Parties for the joint use of poles upon a rental basis within the territory covered by this Agreement are, by mutual consent, hereby abrogated and annulled.

ARTICLE 24—POLE COUNT & ATTACHMENT FEES

24.1 Annual Pole Count.

On or about December 31st of each year, Owner shall ascertain and tabulate the total number of Owner Poles to which Attacher has made Attachments and the number of Owner Poles from which Attacher has removed all of its Attachments during the preceding twelve-month period.

24.2 Joint Pole and Attachment Inspection and Count; Dispute Process.

In cases of dispute concerning the correctness of any such tabulation provided for in section 24.1 and 24.3, a joint inspection of the pole(s) in dispute shall be made by the Parties; such inspection to commence within 10 days after notice of errors claimed to exist therein shall have been given as aforesaid, and to be completed within a reasonable time thereafter. A written report of such inspection, signed by the inspectors of both Parties, shall be made and upon the approval of such report by the officers (or designees thereof) of both Parties, any error in the tabulation shall be corrected accordingly.

24.3 Inventory of Poles and Attachments.

The Owner reserves the right to conduct an “**Inventory of Poles and Attachments**” and the Attacher shall reasonably cooperate to provide information to the Owner as necessary to complete the Inventory of Attachments. On or before December 31, 2024, an initial inventory audit of Attachments shall be made jointly by representatives of the Parties or by a third party chosen by the parties (the “Initial Inventory Audit”). After the Initial Inventory Audit and at intervals no more frequent than every five (5) years thereafter (unless otherwise mutually agreed by the Parties), an actual inventory of Attachments shall be made jointly by representatives of the Parties or by a third-party chosen by both Parties. If there is any difference in the number of Attachments found by the Inventory of Attachments and the number invoiced in the corresponding billing, tabulated pursuant to section 24.1, correction will be made by retroactive billing for any Attachments identified as being responsible for the difference, and any remaining difference will be spread evenly over the years since the last inventory and billing adjusted accordingly using the rate in effect for each of the respective years. Each attaching party on a Joint Use Pole that is part of the inventory shall proportionately share in the cost of making such inventory of attachments with the Owner based upon its share of attachments on such poles.

24.4 Pole Attachment Fees; Electric Service.

(a) Attachment Fees: Attacher shall pay Owner an initial rate of \$8.00 per pole with Attachment per year. The smaller total sum shall be deducted from the larger and the City or Company, as the case may be, shall submit to the other Party an invoice for the difference between such amounts. Settlement of Pole Attachment rental charges shall be invoiced annually no later than March 31st.

(c) Electric Service: City shall provide electric service and Company shall pay the applicable rate for the electric service as set forth in the City Code of General Ordinances.

24.5 Intentionally deleted.

ARTICLE 25—TERMINATION

25.1 Term and Termination.

Except as provided in Article 23, this Agreement is effective upon its full execution and if not terminated in accordance with any of its provisions, continues in effect for a term of five (5) years. Either Party may terminate this Agreement at the end of such five-year term by giving to the other Party written notice of its intention to terminate the Agreement at least six (6) months prior to the end of such term, but, upon failure to give such notice by either Party, this Agreement shall continue in full force and effect upon the same terms and conditions for additional one (1) year period(s) thereafter until terminated by either Party at the end of any then-current term by giving to the other Party written notice of an intention to so terminate the Agreement at least 6 months prior to the end of such term.

25.2 Termination for Default; Cure Period.

Except as otherwise expressly provided in this Agreement, if either Party fails to comply with any of the material provisions of this Agreement or defaults in any of its material obligations under this Agreement and shall fail within thirty (30) days after receipt of written notice from the non-defaulting Party to cure such default or noncompliance, the non-defaulting Party may, at its option, terminate this Agreement or the permit covering the Pole(s) as to which such default or noncompliance shall have occurred. In case of such termination, no refund of prepaid rentals shall be made. However, if such default cannot reasonably be cured within such 30-day period, if the defaulting Party shall proceed promptly to prosecute such cure with due diligence, the time for curing such default shall be extended by the non-defaulting Party for such period of time as may be necessary under the circumstances.

25.3 Termination for Company Change in Control.

City shall have the right, in its sole discretion, to terminate this agreement upon any actual or pending change in control of Company; transfer of control of Company; or acquisition of Company by any third-party.

25.4 Force Majeure.

In the event of a Force Majeure Event affecting the Poles, the Parties' obligations hereunder, with the exception of a Party's payment obligation, are suspended for a period of time reasonably appropriate to the Force Majeure Event to the extent performance hereunder is adversely affected. For the purpose of this Agreement, a "Force Majeure Event" means any circumstance not within the reasonable control of the affected Party, but only if and to the extent that (i) such circumstance, despite the exercise of reasonable diligence cannot be, or be caused to be, prevented, avoided or removed by such Party, and (ii) such circumstance materially and adversely affects the ability of the Party to perform its obligations under this Agreement, and such Party has taken all reasonable precautions, due care and reasonable alternative measures in order to avoid the effect of such event on the Party's ability to perform its obligations under this Agreement and to mitigate the consequences thereof.

ARTICLE 26—WAIVER OF TERMS AND CONDITIONS

26.1 Waiver.

Failure to enforce or insist upon compliance with any of the terms or conditions of this agreement shall not constitute a general waiver or relinquishment of any such terms or conditions, but the same shall be and remain at all times in full force and effect.

ARTICLE 27—NOTICES 27.1 Notices.

(1) Each Party giving or making any notice, request, demand, or other communication (each, a “**Notice**”) pursuant to this Agreement shall give the Notice in writing and shall use one of the following methods of delivery, each of which for purposes of this Agreement is a writing: (i) personal delivery; (ii) registered or certified mail, in each case, return receipt requested and postage prepaid; (iii) nationally recognized overnight courier, with all fees prepaid; or (iv) email to the email address(es) specified in this Agreement.

(2) Each Party giving a Notice shall address the Notice to the appropriate person at the receiving party (the “**Addressee**”) at the address listed below or to another Addressee or at another address designated by a Party in a Notice pursuant to this section 27.1:

If to City: City of Quincy Utilities, 423 West Washington Street, Quincy, FL 32351 Attention:
Richard Ash, Utilities Director

If to Company: Vice President – Field Services
TDS Metrocom, LLC
525 Junction Rd
Madison, WI 53717

Attention: Andrew Buchert

Billing and Attachments

Billing Email: tds.nonpovendorinv@tdsinc.com

Attachment Email: Tdspoles-fl@tdstelecom.com

(3) Except as provided elsewhere in this Agreement, a Notice is effective only if the Party giving or making the Notice has complied with subsections (1) and (2) and if the Addressee has received the notice. A Notice is deemed to have been received as follows:

- i. If a Notice is delivered in person, or sent by registered or certified mail, or nationally recognized overnight courier, upon receipt as indicated by the date on the signed receipt.
- ii. If a notice is sent by email as set forth in subsection (1), upon the earlier of (A) sender’s receipt of a read receipt or other acknowledgement that the email was received and opened by an Addressee, or (B) three (3) days.

- iii. If the Addressee rejects or otherwise refuses to accept the Notice, or if the Notice cannot be delivered because of a change of address for which no Notice was given, then upon the rejection, refusal, or inability to deliver.
- iv. Despite the other clauses in this subsection (3), if any Notice is received after 5:00 p.m. on a business day where the Addressee is located, or on a day that is not a business day where the Addressee is located, then the notice is deemed received at 9:00 a.m. on the next business day where the Addressee is located.

ARTICLE 28—ENTIRE AGREEMENT

28.1 Agreement and Amendments.

This Agreement and any exhibits or amendments which may be attached hereto from time to time, constitutes the entire Agreement between the Parties hereto with respect to the subject matter hereof and may be modified only as prescribed in Section 21.1.

ARTICLE 29—DISPUTES

29.1 No Construction Against Drafter.

This Agreement reflects the negotiated agreements and understandings of the Parties. Accordingly, this Agreement is to be construed as if both Parties jointly prepared it, and no presumption shall be made as to whether one Party or the other prepared this Agreement for purposes of interpreting or construing any of the provisions of this Agreement or otherwise.

29.2 Invalidity Does Not Affect the Remainder.

Should any Article, Section, or provision of this Agreement or any portion thereof be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder, as a whole or any part thereof.

29.3 Florida Law Governs.

This Agreement and the rights of the Parties under this Agreement are governed by, and to be construed and enforced in accordance with, the laws of the State of Florida, without regard to any provision which would cause the law of another jurisdiction to apply. Exclusive venue for any court action arising out of or related to this agreement or the interpretation or enforcement of this Agreement is to be located in Gadsden County.

29.4 Attorney's Fees and Costs.

In the event of litigation between the Parties involving or related to this Agreement, the prevailing Party is entitled to recover all costs of such litigation, including its reasonable attorney's fees and costs from the other Party.

ARTICLE 30—EFFECTIVE DATE

30.1 Effectiveness.

This Agreement is, and the Parties hereby deem it to be, in full force and effect as of the Effective Date referenced above.

ARTICLE 31—GENERAL PROVISIONS

31.1 Drafting Conventions.

The following drafting conventions are applicable to the reading of this contract:

- (1) the words "include," "includes," and "including" are to be read as if they were followed by the phrase "without limitation;"
- (2) the headings provided in this Agreement are for convenience only and do not affect its meaning;
- (3) any reference to an agreement (including this Agreement), document, or instrument means such agreement, document, or instrument as amended or modified and in effect from time to time in accordance with the terms of that agreement, document, or instrument;
- (4) unless specified otherwise, any reference to a law, statute, or regulation means that law, statute, or regulation as amended or supplemented from time to time and any corresponding provisions of successor laws, statutes, or regulations;
- (5) the words "Party" and "Parties" refer only to a named party to this Agreement;
- (6) the definitions in this Agreement apply equally to both singular and plural forms of the terms defined;
- (7) unless specified otherwise, references in this Agreement to articles, sections, and exhibits are references to articles, sections, and exhibits of this Agreement; and
- (8) words and abbreviations not defined in this Agreement which have recognized technical, engineering, or electric utility industry meanings are used in this Agreement in accordance with such recognized meanings.

31.2 Counterparts.

This Agreement may be executed in counterparts, each of which is deemed to be an original, but all of which together shall constitute one and the same instrument.

The Parties are signing this Pole Joint Use License Agreement as of the date stated in the introductory paragraph.

CITY

City OF Quincy FLORIDA

By: _____

Date: _____

COMPANY

Quincy Equipment Company

By: Andrew Buchert
DocId:3563100871470

Andrew Buchert

Vice President – Field Services

Date: 6/23/2023 | 3:15 PM CDT

Amending CH2M HILL
OMI Agreement for the
Operation and
Maintenance of the City of
Quincy's Wastewater
Treatment Plant, Sewer
Lift Stations, Water Wells
and Water Tanks

**CITY OF QUINCY, FLORIDA
REGULAR CITY COMMISSION
AGENDA REQUEST**

Date of Meeting: July 11, 2022

Date Submitted: July 5, 2022

To: Honorable Mayor and Members of the City Commission

From: Robert Nixon, City Manager
Richard Ash, Utilities Director

Subject: Amending CH2M HILL OMI agreement for the operation and maintenance of the City of Quincy's Wastewater Treatment plant, Sewer Lift Stations, Water Wells and Water Tanks

Statement of Issue/Justification: The City of Quincy owns one wastewater treatment plant, ten lift stations, six water wells and four water tanks. The City uses contract labor to operate and maintain these facilities. The current contract is with CH2M HILL OMI. The agreement was executed in 2007 with a five-year term and a provision within the agreement for automatic renewal for successive five terms. Also, section 5.2 of the agreement allows for an annual negotiation for changes to the base compensation fee for CH2M HILL OMI. It reads in part as follows: "Changes in the Base Fee shall be negotiated annually, three (3) months prior to anniversary of the effective date hereof. Base Fee adjustments shall be negotiated using Labor & Benefits, Chemicals, Sludge Hauling, and Other Direct Costs as the basis of adjustment of the Base Fee. Owner and CH2M HILL OMI agree that good faith negotiations resulting in mutual agreement are the preferred methodology to be used to determine changes in the Base Fee. In the event that Owner and CH2M HILL OMI fail to agree, the Base Fee will be adjusted using the Base Fee Adjustment Formula shown in appendix G." As allowed in the contract, CH2M HILL OMI is proposing the following change to the agreement.

1. Article 5.1 is hereby deleted in its entirety and replaced as follows: 5.1 Owner shall pay to CH2MHILL OMI as compensation for services performed under this Agreement a Base Fee as follows: Year 17 (2023-2024) \$1,253,665.08.
2. Article 5.4 is hereby deleted in its entirety and replaced as follows: 5.4 The total amount CH2M HILL OMI shall be required to pay for Repairs shall not exceed the annual Repairs Limit of \$40,000 during the period of October 1, 2023, to September 30, 2024 (Year 17) of this Agreement.



June 29, 2023

Ms. Robert Nixon
City Manager
City of Quincy
404 West Jefferson Street
Quincy, Florida 32351

Dear Mr. Nixon:

Subject: Jacobs Quincy Proposed Budget for October 1, 2023, through September 30, 2024

Jacobs (OMI) is pleased to present our cost proposal for the operation and maintenance (O&M) for the Quincy wastewater and water treatment facilities for the period of October 1, 2023, through September 30, 2024. To date, our partnership has resulted in many successes.

Jacobs is cognizant of the current financial position the City of Quincy. Jacobs is doing its due diligence to assist the City of Quincy regarding fine tuning our planned direct cost so that our requested increase will have minimal impact for the city. For the upcoming CY30 renewal, we are proposing an increase of **4.9% or \$56,692**. This would equate to a base fee of **One Million Two Hundred Fifty-Three Thousand and Six Hundred Sixty-Five Dollars (\$1,253,665)**. The base fee increase percentage for this year is **4.9% or \$56,692**. Here are a few of items that have gone up tremendously over the past year. Some went up just before we began this last fiscal year but after the budget was submitted. Jacobs had to absorb those increases and did not ask for any additional funds from the City of Quincy.

Sodium Bisulfite May 2021: \$0.25/lb. or \$600 for 2400-pound totes
Sodium Bisulfite August 2021: \$0.38/lb. or \$912 for 2400-pound totes
Sodium bisulfite May 2022: \$0.425/lb. or \$1,020 for 2400-pound totes
Sodium Bisulfite May 2023 \$0.49/lb. or \$1,176 for 2400-pound totes

This is a \$7,956 increase for the year based on 51 totes.

Polymer May 2021: \$1.13/lb. or \$330/wk. or \$16,830
Polymer Jan 2022: \$1.49/lb. or \$432/wk.
Polymer May 2022: \$1.61/lb. or \$467/wk. or \$23,811
Polymer May 2023; \$1.77lb. or \$513/wk or \$26,667

We average 290 lb./wk. or 14,500 lb./yr. which equates to an increase of \$2,865/yr.

Chlorine May 2021: \$0.75/lb. or \$112/cylinder
Chlorine May 2022: \$1.30/lb. or \$195/cylinder
Chlorine May 2023: \$1.63/lb. or \$250/cylinder
280#/week at \$1.30/lb=\$456/wk. or \$23,734/yr. vs \$18,928/yr. back in May 2021

This is an additional \$4,805/yr. increase and this is just on the wastewater side and not counting the increase costs on the water side.

Just these five line-items total more than \$15,626 per year. These increases do not take into account the cost increases for generator fuel, generator servicing, other chemicals used at the water department and wastewater plant, lab testing, gas for trucks and equipment, vehicle maintenance and other items out of our control. We are shopping around to find lower cost vendors but we were already using the lowest cost suppliers we could find already.

I hope you find this summary informative and satisfactory. Jacobs strives each day to exceed your expectations, as well as those of the citizens of Quincy. We continue to enjoy our partnership with you and the City of Quincy and look forward to building our relationship and providing award winning services.

Sincerely,

A handwritten signature in red ink, appearing to be 'M T M', is written below the word 'Sincerely,'.

Mr. Denvil T. Presnal
Project Manager

AMENDMENT NO. 16
to the
AGREEMENT
for
OPERATIONS, MAINTENANCE AND
MANAGEMENT SERVICES
for the
CITY OF QUINCY, FLORIDA

THIS **AMENDMENT NO. 16** (the "Amendment") is made and entered into this ___ day of _____ 2023, by and between the **City of Quincy, Florida** (hereinafter "Owner") and **Operations Management International, Inc.** (hereinafter "CH2M HILL OMI"), each a "Party" and collectively the "Parties".

WHEREAS, the Parties entered into that certain Agreement for Operations, Maintenance and Management Services for the City of Quincy, Florida on October 1, 2007 (the "Agreement"); and

WHEREAS, for good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the Parties now wish to further modify the Agreement as set forth herein.

NOW THEREFORE, effective October 1, 2023, ("Effective Date") Owner and CH2M HILL OMI agree that the Agreement shall be and is hereby amended and modified in the following manner:

1. CH2M HILL OMI's address for any formal notice under this Agreement is hereby updated to the following:
Operations Management International, Inc.
Attn: OMFS Commercial Director
6312 S. Fiddler's Green, Suite 300N
Greenwood Village, CO 80111
2. Article 2.30 is hereby added to the Agreement as follows:
2.30 Value-Added Services
Upon execution of this Amendment, CH2M HILL OMI shall perform the tasks included in "Appendix H - Lead and Copper Rule Revisions (LCRR) Compliance Support Services" as Value-Added services, at no additional charge.
Renewal of the term requested in the revised Article 8.1 below, is a condition precedent to CH2M HILL OMI performing the tasks included in "Appendix H - Lead and Copper Rule Revisions (LCRR) Compliance Support Services", as a Value-Added Service, at no additional charge.
"Appendix H - Lead and Copper Rule Revisions (LCRR) Compliance Support Services", is included as an attachment to this Amendment, and is incorporated as Appendix H of the Agreement.
3. Article 5.1 is hereby deleted in its entirety and replaced as follows:
5.1 Owner shall pay to CH2MHILL OMI as compensation for services performed under this Agreement a Base Fee as follows:
Year 17 (2023-2024) \$1,253,665.08
4. Article 5.4 is hereby deleted in its entirety and replaced as follows:
5.4 The total amount CH2M HILL OMI shall be required to pay for Repairs shall not exceed the annual Repairs Limit of **\$40,000** during the period of October 1, 2023 to September 30, 2024 (Year 17) of this Agreement. CH2M HILL OMI shall provide Owner with a monthly detailed invoice of Repairs costs charged against the annual Repairs Limit and the Repairs Limit balance remaining. CH2M HILL OMI to seek Owner's written approval prior to incurring repair costs in excess of the annual

Repairs Limit. Owner agrees to pay CH2M HILL OMI for repair costs in excess of the annual Repairs Limit and CH2M HILL OMI will rebate to Owner the entire amount that the cost of Repairs is less than the annual Repairs Limit. The Repairs Limit shall be negotiated each year, three (3) months prior to the anniversary of the Effective Date in accordance with Article 5.2; should Owner and CH2M HILL OMI fail to agree, the Repairs Limit will remain unchanged from the prior annual Repairs Limit.

5. Article 8.1 is hereby deleted in its entirety and replaced as follows:
 - 8.1 The term of this Agreement shall be increased an additional five (5) years commencing October 1, 2025, and continuing to September 30, 2030. Thereafter, this Agreement shall be automatically renewed for successive terms of five (5) years each unless cancelled by either party not less than 120 days prior to expiration.
6. Appendix F, "City Owned Vehicle and Equipment", is hereby deleted in its entirety and replaced with the attached Appendix F, "City Owned Vehicle and Equipment".
7. Appendix I, "Supplemental Terms and Conditions", is hereby added, attached, and incorporated into the Agreement.

This Amendment No. 16, together with all previous amendments and the Agreement constitutes the entire agreement between the Parties and supersedes all prior oral and written understandings with respect to the subject matter set forth herein. Unless specifically stated all other terms and conditions of the Agreement shall remain in full force and effect. Neither this Amendment nor the Agreement may be modified except in writing signed by an authorized representative of the Parties.

Both Parties indicate their approval of this Amendment No. 16 by their signature below.

Authorized Signature:

**OPERATIONS MANAGEMENT
INTERNATIONAL, INC.**

Name: Efrain Rodriguez
Title: Regional Director of Operations
Date:

Authorized Signature:

CITY OF QUINCY, FLORIDA

Name: Frieda Bass-Prieto
Title: Mayor
Date:

ATTACHMENTS:

Appendix F – City Owned Vehicle and Equipment (1 page).

Appendix H - Lead and Copper Rule Revisions (LCRR) Compliance Support Services (5 pages).

Appendix I - Supplemental Terms and Conditions (3 pages).

Appendix F

CITY OWNED VEHICLE AND EQUIPMENT

Vehicle Number	Description	Vehicle I.D. Number
U-32	1998 Chevrolet 1500	1GCEC14W3WZ252167
	1998 Kioti Tractor w/Loader	200281
	48" Bush Hog Rotary Mower	201028
	1980 Trailmobile Tank	1PTG23VJ34000310
	2004 Anderson Equipment Trailer	
	1998 Utility Trailer	
	1999 Hardee Dump Trailer	

Appendix H

LEAD AND COPPER RULE REVISIONS (LCRR) COMPLIANCE SUPPORT SERVICES

Background

The LCRR at 40 CFR 141.84 requires community and non-transient non-community public water systems to be in compliance with the new requirements by October 16, 2024. The purpose of this scope is to provide consulting support services to assist the Owner to implement LCRR Requirements. The following sections detail the support services. All services provided will follow the compliance requirements in the LCRR, as well as any direction or additional requirements set forth by the Florida Department of Environment Protection (FDEP) and the forthcoming federal Lead and Copper Rule Improvements. Support services and recommendations may vary due to changes in the rule.

Project Approach

To streamline the implementation of the LCRR support services for the Owner and incorporate the evolving federal and state-specific requirements, the program will follow a multi-year iterative approach. This Scope of Services shall be performed in accordance with the Schedule described below. It will establish a roadmap for meeting regulatory requirements. This will include development of plans and procedures related to the Tasks described below. It is expected the plans will serve as 'living documents' that will be updated as unknown service lines related to the inventory are resolved and evolving regulatory requirements are confirmed.

Scope of Services

Task 1 – Lead Service Line Inventory Development

CH2M HILL OMI will develop a plan for lead service line (LSL) inventory development including recommendations and industry best practices for service line material identification and Geographic Information Systems (GIS) functionality. The inventory will include both City-owned portion of the service line and the customer-owned portion. The plan will comply with the LCRR and include identification criteria for the following service line materials:

- Lead;
- Galvanized requiring replacement (GRR);
- Non-lead; and
- Lead status unknown.

The Owner can specify the materials that are non-lead, such as copper or plastic piping, but is not required to disclose the specific materials to the customer per the revisions. The plan will detail various service line material identification methods outlined in the LCRR, FDEP, from the literature and/or by other water systems that have developed service line material inventories. CH2M HILL OMI will provide a list of documents for review to the Owner to assist with the initial desktop records review. CH2M HILL OMI will provide implementation support, and up to 10 days onsite to assist with records review and desktop analysis.

CH2M HILL OMI will use the desktop analysis to recommend areas in the distribution system for field identification efforts. Field identification efforts will be recommended by CH2M HILL OMI and implemented by the Owner and can include, but are not limited to, visual inspections, customer self-reporting, profile water quality sampling, and/or excavation. CH2M HILL OMI will work collaboratively with the Owner to confirm the field identification methods and LSL inventory requirements with the FDEP and prioritize the most efficient and cost-effective strategies to identify service line materials. Field identification can be incorporated into the Owner's routine maintenance and operations activities as well.

CH2M HILL OMI will also support the Owner with development and implementation of a GIS and data management strategy as part of the inventory plan. This can include development of tools such as Survey 123, dashboards, and other GIS functions to support compliance and data management as well as implementation support to update the GIS platform based on the records review and field identification efforts. Upon request by the Owner, and as additional service, CH2M HILL OMI can develop an online portal for the inventory; the Owner will be required to provide data to customers upon request, but only water system serving over 50,000 people are

required to make the inventory publicly available online per the LCRR. CH2M HILL OMI and the Owner's GIS team will work collaboratively to update the inventory as lead and GRRs are identified, removed, or verified.

Assumptions:

- CH2M HILL OMI will provide up to 10 days of onsite support to assist with the records review and desktop review of existing data.
- The Owner will provide CH2M HILL OMI with electronic access to existing data and records.
- CH2M HILL OMI will rely on the accuracy and completeness of the source information and data provided by the Owner without independent verification.
- CH2M HILL OMI will provide guidance on methods for field identification.
- CH2M HILL OMI will provide guidance on GIS tools for data management.
- CH2M HILL OMI will create a GIS platform with information from the desktop records review and field identification efforts. CH2M HILL OMI will provide up to 100 hours of support to create a GIS platform.
- CH2M HILL OMI can develop, as an additional service, an online portal for the inventory upon request by the Owner.

The Owner will review and provide feedback to CH2M HILL OMI on the LSL inventory plan. Deliverables:

- Draft and final LSL Inventory Development Plan; and
- LSL inventory database in GIS and field data collection form(s) to capture service line material.

Task 2 – Public Education, Outreach & Communication

CH2M HILL OMI will adhere to the public education, outreach, and communication requirements of the LCRR to develop communications plans and will follow industry best practices. This will include a plan for communication requirements including but not limited to:

- LSL replacement;
- Lead and copper trigger and/or action levels exceedances;
- The presence of LSLs, GRRs, and lead status unknown service lines;
- Before compliance sampling efforts at customer homes, schools, and licensed childcare facilities; and
- Disturbances to lead status unknown, LSL or GRRs (e.g., during main replacements or service line replacements from leaks).

CH2M HILL OMI will provide examples of best practices from other water systems such as websites and other materials (e.g., door hangers, bill stuffers) that can be used to assist with the development of such materials for the Owner.

Assumptions:

- The Owner will review and provide feedback on the communications plan.
- CH2M HILL OMI will assist with the development of LCRR required communications materials and templates and provide up to four (4) communication documents for the Owner to distribute.
- CH2M HILL OMI can develop additional communications materials beyond the required LCRR notification templates as an additional service and/or as part of the next phase of the project, upon request by the Owner.
- No public stakeholder meetings are anticipated during the current phase of the project.

Deliverables:

- Draft and Final Communications Plan; and

- Assist with the development of up to four (4) outreach materials.

Task 3 – Schools and Childcare Facility Sampling Plan

CH2M HILL OMI will develop a sampling plan for schools and licensed childcare facilities served by the Owner. This will include a list of schools and licensed childcare facilities provided by the Owner. The list will include physical address, contact, phone number, and email address. CH2M HILL OMI will also assist with the determination of schools or licensed childcare facilities that may be omitted due to participation in the FDEP’s Voluntary Lead Testing Program for Schools and Childcare Facilities program or other initiatives where the schools and/or childcare facilities are assumed to be currently tested.

CH2M HILL OMI will also prepare workflow, water quality sampling, and communication plans for the schools and licensed childcare facilities. The water quality sampling plans will follow the EPA’s Training, Testing and Taking Action (3Ts) for testing and will include five (5) samples per school and two (2) samples per childcare facility. Additionally, CH2M HILL OMI will prepare sampling instructions to be provided to the schools and childcare facilities.

Assumptions:

- The Owner will provide CH2M HILL OMI with a list of schools and licensed childcare facilities within the service area for integration into the plan. Jacobs can perform this task if requested by the Owner.
- The Owner will review and provide feedback on the sampling plan.

Deliverables:

- Draft and final School and Childcare Facility Sampling Plan.

Task 4 – Stakeholder & Project Coordination

CH2M HILL OMI will perform project management and quality assurance required for efficient delivery of the support services. Project management will include monthly status reports on completed work, project costs, scheduled work, and observed changes or opportunities. CH2M HILL OMI will also hold monthly meetings with the Owner to address priorities for the project, data needs, coordination of the work in-progress, and review of project deliverables.

In addition, CH2M HILL OMI will attend and participate in meeting(s) with FDEP at the request of the Owner. These meetings will be to confirm interpretations of the revisions with FDEP, confirm any additional requirements set forth by the state, and present and discuss draft and final compliance deliverables.

Assumptions:

- Coordination meetings will be held virtually.
- CH2M HILL OMI will attend and participate in up to six (6) meetings with the FDEP at the request/coordination of the Owner.
- CH2M HILL OMI will attend and participate in monthly progress meetings with the Owner as well as other meetings with key personnel from the Owner on specific tasks.
- The Owner will provide remote GIS specialist for support activities.

Deliverables:

- Task kickoff meeting agendas and summaries;
- Draft and final presentation materials and notes for periodic coordination meetings; and
- Monthly (12) status meetings, reports, and invoicing.

Task 5 – Lead Service Line Replacement Plan

CH2M HILL OMI will review current City LSL replacement plans, if applicable. If LSL replacement plans are available, these will be modified for compliance. If plans are not available, CH2M HILL OMI will develop both

full and partial LSL replacement plans. These plans and replacement rates are contingent on the number of LSLs identified from the LSL inventory.

The LSL replacement plans will include the following:

- Customer communications before a full or partial LSL replacement;
- LSL replacement goal rate and prioritization strategies;
- Pitcher distribution, tracking and maintenance system;
- Customer communications on lead risks and flushing;
- Funding strategy, such as WIFIA or State Revolving Funds; and
- Operating procedures for replacing lead goosenecks, pigtails, or connectors.

These plans will be developed to include the LCRR compliance requirements and will be submitted to the Owner for review.

Assumptions:

- The Owner will provide all LSL replacement plans if applicable/available.
- The Owner will review and provide feedback on the LSL replacement plan.

Deliverables:

- Draft and final LSL Replacement Plan.

Task 6 – Lead and Copper Compliance Tap Sampling Plan

CH2M HILL OMI will review current LCR compliance sampling sites as well as identify appropriate compliance sites as required per the LCRR. These sites will use the revised sampling tiers as follows:

- Tier 1: Single family structures served by a LSL;
- Tier 2: Multi-family structures served by a LSL;
- Tier 3: Galvanized currently or previously, downstream of a lead service line or lead gooseneck;
- Tier 4: Copper with lead solder; and
- Tier 5: Locations representative of the distribution system.

The site list will be selected by the Owner with guidance from CH2M HILL OMI. This list will include information for standard monitoring and reduced monitoring. The list will include the property address, property owner, contact phone number, and zip code.

CH2M HILL OMI will review current City lead and copper compliance sampling plans and update plans to meet the LCRR requirements. These plans will include specifications for sampling including fifth liter sample collection where LSLs are present, stagnation requirements, bottle requirements as well as requirements for no flushing or aerator removal. These samples will be collected from the cold water tap in either a kitchen or bathroom. Additionally, the sampling plans will include chain of custody forms and workflow processes. The workflow processes will detail the entire sampling process and customer communications in the case of a sample exceedance (greater than 15 µg/L lead or 1.3 mg/L copper). Additionally, CH2M HILL OMI will develop plans and instructions for customer driven sampling.

Assumptions

- The Owner will provide all lead and copper sampling data and sampling plans to CH2M HILL OMI for review.
- The Owner will select the sites for compliance sampling based on input from CH2M HILL OMI.
- The Owner will review and provide feedback on the sampling plan.

Deliverables:

- Draft and final Lead and Copper Tap Sampling Plan.

Assumptions:

- Funding Evaluation
 - The Owner will provide input at a workshop on goals for the LSL replacement program financing goals and objectives.
 - The Owner will provide access to its bond counsel and other supporting legal resources, if required, to assess the legality under Florida state statutes and municipal statutes and codes of local financing options such as use of revenue bond proceeds for work on private property related to service line replacement and ability of the Owner to provide loans to property owners to support such work.
 - The Owner will review and provide feedback on the draft technical memorandum on funding and financing options.
- Cost Estimate for LSL Inventory and Replacement Program
 - The Owner will provide currently available information on number of miles of potential LSLs in the system based on date of installation and other information currently available to the utility and in GIS or other databases, such as material type that would identify LSLs to the extent available.
 - The Owner will participate in discussions with CH2M HILL OMI to work collaboratively to make the best-informed assumption on the number of miles of service lines in the system that will need to be replaced, given currently available information.
 - The opinions of probable cost (estimates) developed, and any resulting conclusions on project financial or economic feasibility or funding requirements, have been prepared for guidance in project evaluation and implementation from the information available at the time the opinion was prepared. The final costs of the project and resulting feasibility will depend on actual labor and material costs, competitive market conditions, actual site conditions, final project scope, implementation schedule, continuity of personnel and engineering, and other variable factors.

Deliverables:

- Draft and final technical memorandum on funding and financing options, including recommendations on funding and financing options that merit more detailed review and/or advancement to implementation;
- PowerPoint presentation that can be used to communicate findings of the funding evaluation to other interested parties inside the City and external stakeholders as deemed appropriate; and
- Summary of cost estimates for LSL inventory and LSL replacement.

Schedule

The schedule for this project is assumed to be 12 months following the Notice to Proceed. Tasks 1-4 will begin upon NTP from Owner with all deliverables described herein completed within that timeframe. Implementation of all tasks will continue beyond the 12-month duration of the scope and CH2M HILL OMI will provide continued support in subsequent amendments as requested by the Owner.

Additionally, Tasks 5-6 are required per the LCRR, but will likely begin as the initial inventory approaches completion in approximately eight (8) months.

Appendix I

SUPPLEMENTAL TERMS AND CONDITIONS

The below referenced supplemental terms and conditions shall apply to all engineering and consulting services provided by CH2M HILL OMI during the Term of the Agreement. In the event of a conflict between the terms and conditions of the Agreement and the supplemental terms set forth below, the supplemental terms shall prevail, but only with respect to the engineering or consulting services.

1. Warranty

- A. CH2M HILL OMI warrants that Services provided will be performed in accordance with generally accepted standards in the industry. Following completion of its Services and for a period of twelve (12) months thereafter, if the Services provided hereunder do not conform to the warranty above stated and the same is reported to CH2M HILL OMI by Owner in writing promptly after recognition thereof, CH2M HILL OMI shall, at no cost to Owner, furnish all remedial Services required in connection therewith as soon as reasonably possible after receipt of such report from Owner; and Owner shall have no liability for costs related to the repair, replacement, addition or deletion of materials, equipment or facilities as a result of such failure to conform to the above-referenced warranties, which costs shall be deemed costs of the project, whether incurred during performance of the Services or after completion of the Services.
- B. CH2M HILL OMI's warranties shall not apply to any defect which results from: ordinary wear and tear, misoperation, corrosion or erosion, noise levels, operating conditions more severe than those contemplated in the original design, or a defect in a process or mechanical design or equipment furnished or specified by Owner or others.
- C. All representations, warranties and guarantees made by CH2M HILL OMI in connection with its Services are limited to those set forth above. IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE ARE SPECIFICALLY EXCLUDED. For any deficiencies in the services, Owner shall be restricted to the remedies expressly set forth in these supplemental terms; such remedies are Owner's sole and exclusive remedies for deficiencies in the Services and Owner hereby waives any and all other remedies, whether at law or in equity, and regardless of whether the claim is asserted under contract, tort (including the concurrent or sole and exclusive negligence of CH2M HILL OMI), strict liability or otherwise.

2. Indemnification

- A. CH2M HILL OMI will defend, indemnify and hold Owner harmless from all claims, liabilities, demands, costs, expenses (including attorneys' fees) and causes of action arising out of third-party claims for bodily injury (including death) and damage to tangible property to the extent caused by a negligent act or omission of CH2M HILL OMI, its employee or subcontractor. Owner hereby agrees to release, waive all rights of subrogation against, defend, indemnify and hold CH2M HILL OMI harmless from all claims, liabilities, demands, costs, expenses (including attorneys' fees) and causes of action arising out of bodily injury (including death) to any person or damage or loss to any property ("Harms"), irrespective of CH2M HILL OMI's fault (including, without limitation, breach of contract, tort including concurrent or sole and exclusive negligence, strict liability or otherwise of CH2M HILL OMI), when the Harms result from (i) the discharge, dispersal, release or escape of smoke, vapors, soot, fumes, acids, alkalis, toxic chemicals, liquids or gases, waste materials or other irritants, contaminants or pollutants into or upon land, the atmosphere or any water course or body of water; (ii) errors or omissions in CH2M HILL OMI's Services due to CH2M HILL OMI being required, directly or indirectly, by Owner to take certain actions contrary to the recommendations of CH2M HILL OMI; and (iii) the acts, errors, omissions or negligence of Owner, its employee or other contractor.

3. Limitation of Liability

The total aggregate liability of CH2M HILL OMI arising out of the performance of consulting or engineering services under this Agreement or breach of this Agreement in performance thereof shall not exceed twenty-five percent (25%) of the compensation paid to CH2M HILL OMI for such services. Notwithstanding any other provision of this Agreement, CH2M HILL OMI shall have no liability to the Owner for contingent,

consequential or other indirect damages including, without limitation, damages for loss of use, revenue or profit (direct or indirect); operating costs and facility downtime; or other similar business interruption losses, however the same may be caused. The limitations and exclusions of liability set forth in this Article shall apply regardless of the fault, breach of contract, tort (including negligence), strict liability or otherwise of CH2M HILL OMI, its employees or subcontractors. The Parties agree that the limitations of liability and waiver of damages as set forth herein shall not be interpreted as a form of indemnification.

4. Ownership of Instruments of Service and Data

- A. Owner agrees to defend, indemnify and hold harmless CH2M HILL OMI and its employees from and against claims resulting from re-use of the design data, drawings, estimates, calculations and specifications prepared by CH2M HILL OMI ("instruments of service") on extensions of the project or at a location other than that contemplated by this Agreement. Owner is advised that should Owner re-use the instruments of service at another location, the instruments of service should be reviewed and sealed by Owner or any Contractor licensed in the jurisdiction where the instruments of service are sought to be re-used.
- B. All materials and information that are the property of Owner and all copies or duplications thereof shall be delivered to Owner by CH2M HILL OMI, if requested by Owner, upon completion of Services. CH2M HILL OMI may retain one complete set of reproducible copies of all of its instruments of service.
- C. All specifications, drawings, and other engineering documents that are prepared by CH2M HILL OMI shall be certified or sealed by a registered professional Contractor. Such certifications or seals shall be valid for the state in which the specifications, drawings, or other Engineering documents are to be used or applied.

5. Construction Phase Services

If this Agreement includes the furnishing of any Services during the construction, the following terms will apply:

- A. If CH2M HILL OMI is called upon to observe the work of Owner's construction contractor(s) for the detection of defects or deficiencies in such work, CH2M HILL OMI will not bear any responsibility or liability for such defects or deficiencies or for the failure to so detect. CH2M HILL OMI shall not make inspections or reviews of the safety programs or procedures of the construction contractor(s) and shall not review their work for the purpose of ensuring their compliance with safety standards.
- B. If CH2M HILL OMI is called upon to review submittals from construction contractors, CH2M HILL OMI shall review and approve or take other appropriate action upon construction contractor(s)' submittals such as shop drawings, product data and samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the contract documents. CH2M HILL OMI's action shall be taken with such reasonable promptness as to cause no delay in the work while allowing sufficient time in CH2M HILL OMI's professional judgment to permit adequate review. Review of such submittals will not be conducted for the purpose of determining the accuracy and completeness of other details such as dimensions and quantities or for substantiating instructions for installation or performance of equipment or systems designed by the construction contractor, all of which remain the responsibility of the construction contractor. CH2M HILL OMI's review shall not constitute approval of safety precautions or of construction means, methods, techniques, sequences or procedures. CH2M HILL OMI's approval of a specific item shall not indicate approval of an assembly of which the item is a component.
- C. CH2M HILL OMI shall not assume any responsibility or liability for performance of the construction services, or for the safety of persons and property during construction, or for compliance with federal, state and local statutes, rules, regulations and codes applicable to the conduct of the construction services.
- D. All services performed by others, including construction contractors and their subcontractors, shall be warranted only by such others and not by CH2M HILL OMI.

E. All contracts between Owner and its construction contractor(s) shall contain broad form indemnity and insurance clauses in favor of Owner and CH2M HILL OMI, in a form satisfactory to CH2M HILL OMI.

6. CH2M HILL OMI Affiliates

Work performed under this Agreement may be performed using labor from affiliated companies of CH2M HILL OMI. Such labor will be billed to Owner under the same billing terms applicable to CH2M HILL OMI's employees.