

# Community Redevelopment Agency Annual Checklist for Reporting and Compliance

[www.redevelopment.net](http://www.redevelopment.net)

[www.floridajobs.org/community-planning-and-development/special-districts](http://www.floridajobs.org/community-planning-and-development/special-districts)

[www.myflorida.com/audgen](http://www.myflorida.com/audgen)

[www.myfloridacfo.com/sitePages/services/flow.aspx?ut=Local+Governments](http://www.myfloridacfo.com/sitePages/services/flow.aspx?ut=Local+Governments)



# Background on Agencies

- The FRA is a not for profit membership organization that seeks to provide educational and networking opportunities to those involved in the revitalization of Florida's urban areas.  
[www.redevelopment.net](http://www.redevelopment.net)
- The FL Special District Accountability Program is in charge of registering/monitoring compliance/publishing each CRA's profile online (as dependent special districts), providing guidance on state requirements and collecting annual special district fee.  
[www.floridajobs.org/community-planning-and-development/special-districts](http://www.floridajobs.org/community-planning-and-development/special-districts)
- Florida's Chief Financial Officer oversees the local government Annual Financial Reporting system, which every city, county and special district (CRA) must participate in each year.  
[www.myfloridacfo.com/sitePages/services/flow.aspx?ut=Local+Governments](http://www.myfloridacfo.com/sitePages/services/flow.aspx?ut=Local+Governments)
- Each CRA must submit their yearly audit to the Auditor General, who is authorized to audit CRAs as directed by the Legislative Auditing Committee.  
[www.myflorida.com/audgen](http://www.myflorida.com/audgen)



# Six Annual CRA Reports

1. Website filing of up to date CRA detailed district information (Ch. 189)
2. CRA budget/city budget w CRA in it posted on official CRA website pages two days prior and 30 days after adoption (*September/October*) (Ch. 189)
3. Annual filing fee \$175 and any updates to FL Special District Office (*Dec*) (Ch. 189)
4. Inclusion of CRA in annual financial report (AFR/CAFR) of governing body (within 45 days after the completion of the audit or by June 30) (Ch. 218)
5. CRA local annual report completed w notice in newspaper (*March*) (Ch. 163 Part III)
6. Copy of annual audit to each taxing authority and to Auditor General (45 days after completion or June 30) (Ch. 218)



# CRA Website Requirements

## Chapter 189, F. S.

*All special districts (including CRAs) must have a prominent/official website (may be in city or county pages) that contain specific information:*

- ✓ CRA legal name, boundaries/map
- ✓ Public Purpose (Elimination of Blight in Community)
- ✓ Services provided (Community Redevelopment)
- ✓ CRA creation document (Locally adopted Resolution, Ordinance)
- ✓ Statute or statutes under which the special district operates (Chapter 163, Part III and Chapter 189)
- ✓ Date established (effective date of creation document)
- ✓ Establishing entity (legislature (special act/county/city)
- ✓ Mailing address/e-mail/phone number/web address
- ✓ Registered agent/office



# CRA Website Requirements

## Chapter 189, F. S. (continued)

- ✓ Code of Ethics if adopted
- ✓ Link to generally applicable ethics provisions ([Florida Commission on Ethics](#))
- ✓ Taxes, fees, assessments, or charges imposed and collected (NA for CRAs)
- ✓ Tax rates or amounts of fees for the current fiscal year (NA for CRAs)
- ✓ Statutory authority for tax/fee/assessment/charge (NA for CRAs)
- ✓ Fiscal year (October 1-Sept 30)



# CRA Website Requirements

## Chapter 189, F. S. (continued)

- ✓ Proposed budget online prominently at least two days before adoption
- ✓ Adopted budget (identified as CRA budget even if it is in the city or county budget)
- ✓ Budget amendments posted clearly online when they are adopted
- ✓ The complete CRA audit report for the most recent fiscal year, posted when available
- ✓ Link to Florida Chief Financial Officer's Local Government Reporting searchable database (<https://apps.fldfs.com/LocalGov/Reports/>) posted online on CRA pages
- ✓ For each governing board (CRA) member (even if they are the elected body):
  - Name
  - Contact Address
  - Business E-mail
  - Term or length of appointment
  - If applicable, the appointing authority (the city or county) because they appoint themselves as CRA board members



# CRA Budget Requirements

## Chapter 189, F.S.

- CRA as separate body adopts CRA budget at regular public meeting
- Usually by resolution
- Follow generally accepted accounting principles (GAAP)
- Show budgeted revenues/expenses for each fund (TIF)
- Show budget details at least same as required for the Annual Financial Report - AFR (filed for CRA by city or county)
- Submit adopted budget to city or county so they can include it in their budget
- All expenses must be authorized by the budget
- Okay to amend the budget up to 60 days past fiscal year end



# CRA Budget Requirements

## Chapter 189.016, F.S.

*NOTE: These requirements for budget adoption by CRAs, is virtually identical to those for cities in Chapter 166, and counties in Chapter 125, Florida Statutes.*

- CRA Board adopts budget by resolution
- CRA recommends the budget to city/county for approval and adoption by resolution
- CRA proposed budget must be contained within general budget of the local governing authority to which it is dependent and be clearly stated as the budget of the dependent district.
- However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The CRA must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.
- CRA budget posted on official website 2 days prior to budget hearing and within 30 days of adoption
- CRA board adopts budget amendment if total appropriations of the (TIF) fund are increased and recommends to City Council

# Regular Public Meetings

- CRA Board must adopt a regular public meeting schedule by resolution
- CRAs must meet quarterly (s.163.356)
- Include:
  - Dates and Times
  - Locations (must be open and accessible to the public)
  - A statement on how to appeal an official decision
- Publish meetings in legal notices/classified ads of local newspaper w general paid circulation
- File a copy of meeting schedule with the appropriate county/municipality
- Promptly record minutes (electronic recording or written transcript is not required) and make available for public inspection
- The governing body of the county or municipality designates CRA chair and vice chair
- Roberts Rules of Order, procedures adopted by city or county generally apply

# Public Meetings for CRAs

Check with your city or county clerk or legal counsel to verify what meeting requirements may be applicable to a CRA beyond Chapter 163 or 189, F.S. For example, the Administrative Procedures Act, Chapter 120, F.S. applies to some county boards. Chapter 286.011 covers public meetings and records as well as public inspection. Other resources include the city or county charter, past practice, case law and other statutes. The First Amendment Foundation publishes the *Government in the Sunshine Manual*, and the Florida Attorney General oversees public records laws.

# Meetings to Adopt Budgets

There is no statutory language that specifically addresses the method or process for CRA meetings. However, the statutes (s. 110 F.S.) do address how cities hold meetings. Usually, the CRA follows the process that the city or county clerk outlines, similar if not identical to the process of the local governing body. Suggestion: ask the clerk to notice these meetings.

The following slide shows how the adoption of the CRA budget and city budget can be done in one meeting, where the CRA and the City Council are the elected body.

- City council public hearing is convened
- Recess Council meeting
- CRA meeting is convened, CRA budget adopted by resolution
- CRA meeting adjourned, City council meeting reconvened, adopt city budget ordinance

**PUBLIC HEARINGS:**

- (a) Ordinance 2015-11/**Setting the millage rate for the Fiscal Year 2015-2016 at 5.2756 Mills/1<sup>st</sup> Public Hearing and set the 2<sup>nd</sup> and final Public Hearing for September 15, 2015 at 6:00 p.m., in the Council Chambers 21 S. Cypress Street, Fellsmere, FL.
- (b) Resolution 2015-30/**Amending R-2014-24, Water, Wastewater and Stormwater Rates/1<sup>st</sup> Public Hearing and set the 2<sup>nd</sup> and final Public Hearing for September 15, 2015 at 6:00 p.m., in the Council Chambers 21 S. Cypress Street, Fellsmere.

**RECESS COUNCIL MEETING AND CONVENE AS THE FELLSMERE  
REDEVELOPMENT AGENCY  
AGENDA**

**PUBLIC HEARING:**

- (a) CRA - Resolution 2015-01/**Adopting the Fiscal Year Budget for the Fellsmere Community Redevelopment Area/1<sup>st</sup> Public Hearing and set the 2<sup>nd</sup> and final Public Hearing for September 15, 2015 at 6:00 p.m., in the Council Chambers 21 S. Cypress Street, Fellsmere.

**ADJOURN AS THE COMMUNITY REDEVELOPMENT AGENCY AND  
RECONVENE AS THE CITY COUNCIL  
AGENDA**

**PUBLIC HEARINGS CONTINUED:**

- (c) Ordinance 2015-12/**Adopting the annual Budget for the Fiscal Year 2015-2016/1<sup>st</sup> Public Hearing and set the 2<sup>nd</sup> and final Public Hearing for September 15, 2015 at 6:00 p.m., in the Council Chambers 21 S. Cypress Street, Fellsmere, FL

**PUBLIC COMMENTS**

**ADJOURNMENT**

# CRA Annual Special District Fee

- Each CRA receives Invoice/Update Form from the Department of Economic Opportunity (DEO) Special District Program Office (early October)
- Annual fee and update form are due (December)
- \$175 = Fee
- Review information on form
- Provide updated information if needed/appropriate
- Information includes contact, boundaries (any changes?), address, phone, emails, website URL



# Chapter 189, F.S. Technical Assistance

- Special District Accountability Program:  
[www.FloridaJobs.org/SpecialDistricts](http://www.FloridaJobs.org/SpecialDistricts)
- Florida Special District Handbook:  
[www.FloridaJobs.org/SpecialDistrictHandbook](http://www.FloridaJobs.org/SpecialDistrictHandbook)
- Specialty Area Contacts:  
[www.FloridaJobs.org/SpecialDistrictHelp](http://www.FloridaJobs.org/SpecialDistrictHelp)
- Jack Gaskins Jr., Program Mgr, [Jack.Gaskins@DEO.MyFlorida.com](mailto:Jack.Gaskins@DEO.MyFlorida.com), 850-717-8430  
[www.floridajobs.org/community-planning-and-development/special-districts](http://www.floridajobs.org/community-planning-and-development/special-districts)  
*(complete details about Florida Special Districts, including a checklist for compliance, website requirements, legal references, district fees/updates)*



# Chapter 163, Part III, F. S. End of Year Balances

s. 163.356(3)(c)

An agency authorized to transact business and exercise powers under this part shall file with the governing body, on or before March 31 of each year, a report of its activities for the preceding fiscal year, which report shall include a complete financial statement setting forth its assets, liabilities, income, and operating expenses as of the end of such fiscal year. At the time of filing the report, the agency shall publish in a newspaper of general circulation in the community a notice to the effect that such report has been filed with the county or municipality and that the report is available for inspection during business hours in the office of the clerk of the city or county commission and in the office of the agency.

# Chapter 218, F.S. Annual Financial Report to DFS\*

\*Florida Department of Financial Services (DFS)

Chapter 218, Florida Statutes, prescribes financial management and reporting requirements for local governments, which include counties, municipalities, and special districts. The website below provides resources to local governments in fulfilling their reporting requirements, and access to the Local Government Electronic Reporting (LOGGER) system in which to submit their Annual Financial Report (AFR).

<http://www.myfloridacfo.com/Division/AA/LocalGovernments/>

*The deadline for submitting the (AFR) to the Department of Financial Services for local governments is nine months after the close of the fiscal year – for Florida cities and counties (and for CRAs included within, that is June 30).*

All kinds of manuals on how to structure a report and what to include are accessible here:

<http://www.myfloridacfo.com/Division/AA/Manuals/default.htm>

# Sample of Information in AFR for CRAs

Each city/county finance director includes CRA data, if applicable, in the AFR of that local government each year - here is an example of the information included:

## NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet - Non-major Governmental Funds

Combining Statement of Revenues, Expenditures, Changes in Fund Balances - Non-major Governmental Funds

### *Community Redevelopment Agencies*

Balance Sheet - Charlotte Harbor Community Redevelopment Agency

Schedule of Revenues, Expenditures and Changes in Fund Balance Charlotte Harbor Community Redevelopment Agency

Balance Sheet - Murdock Village Community Redevelopment Agency

Schedule of Revenues, Expenditures and Changes in Fund Balance Murdock Village Community Redevelopment Agency

Balance Sheet - Parkside Community Redevelopment

Schedule of Revenues, Expenditures and Changes in Fund Balance Parkside Community Redevelopment

*Note: funds reported in this manner are also reported in fund financial statements and combining statements.*

# Chapter 163, Part III, F. S. Audits of CRAs

s. 163.387(8), F.S. requires independent audit of CRA trust funds, by doing one of these things:

- (1) have a separate audit preformed;
- (2) present the CRA as a major fund(s) in the city/county audit/financial statements;
- (3) Show the financial statements of the CRA district(s) in the supplementary information w comment in the audit reports bringing to the reader's attention that these funds have been audited.

CRA section, if in supplementary information, shows a balance sheet and revenue statement for each CRA district. There may be only one CRA district with multiple funds.

Internal Control may require separate sentence referring to the CRA's audited financial statements.

# For More Information.....

- Carol Westmoreland, Executive Director, Florida Redevelopment Association, [cwestmoreland@flcities.com](mailto:cwestmoreland@flcities.com)
- Jack Gaskins, Jr., Program Manager, Florida Special Districts Accountability Office, [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com)
- Marilyn Rosetti, CPA, Audit Manager, Florida Auditor General, [marilynrosetti@aud.state.fl.us](mailto:marilynrosetti@aud.state.fl.us)
- Lavondria Norton, Financial Administrator, Bureau of Financial Reporting, Local Government Section, 850-413-5592, [lavondria.norton@myfloridacfo.com](mailto:lavondria.norton@myfloridacfo.com)