

**MYAKKA CITY
FIRE CONTROL DISTRICT
FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

MYAKKA CITY FIRE CONTROL DISTRICT
FINANCIAL STATEMENTS

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FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

**Board of Commissioners
Myakka City Fire Control District
Manatee County, Florida**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Myakka City Fire Control District (the District), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of Myakka City Fire Control District, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

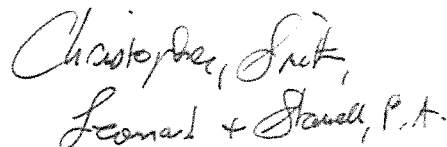
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 – 7, budgetary comparison information on page 26 and the Schedules of the District's Proportionate Share of Net Position Liability, District's Contributions, and Notes to Required Supplementary Information on pages 27 – 31, be presented 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of fire assessment rates is included for compliance with Florida Statute 218.39(3)(c) and is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of fire assessment rates 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 February 16, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the District's 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 District's internal control over financial reporting and compliance.



CHRISTOPHER, SMITH,
LEONARD & STANELL, P.A.

February 16, 2022
Bradenton, Florida



Myakka City Fire District

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Management's Discussion and Analysis

As management of Myakka City Fire Control District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2021.

Financial Highlights

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$352,327 (*net position*).
- The District's total net position increased by \$11,674.
- As of the close of the current fiscal year, the District's governmental funds reported ending fund balances of \$860,451, a decrease of \$121,985 in comparison with the prior year. Of this total amount, \$787,637, is *available for spending* at the District's discretion (*unassigned fund balance*).

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Myakka City Fire Control District's financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows and liabilities and deferred inflows, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues and earned but unused vacation and sick leave).

The government-wide financial statements can be found on pages 8 and 9 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District utilizes only a governmental fund.

Governmental funds. Governmental funds focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using the modified accrual method of accounting and the current financial resources focus. As a result, long-term assets and deferred outflows of resources and liabilities and deferred inflows of resources are not included. The District uses a General fund. The General Fund is the general operating fund. All general tax and other revenues are accounted for in this fund. From this fund all general operating expenditures, budgeted capital expenditures and debt service costs are paid. Impact fees are also accounted for in the General fund. Impact fees can only be used for the acquisition, construction or purchase of new assets and related debt service required to provide fire protection and emergency services for new users of the District.

A reconciliation to facilitate the comparison between the governmental fund financial statements and the government-wide financial statements is presented.

The District adopts an annual budget for its general fund. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 10 to 13 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 14 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Myakka City Fire Control District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$352,327 at the close of the most recent fiscal year.

One portion of the District's net position, \$806,521, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide fire protection and emergency services to citizens within the boundaries of the District; consequently, these assets are *not* available for future spending. Although the District'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. The District also had significant assets in cash and investments at year-end. Investments are held in the Manatee County Investment Pool, as allowed by Florida statutes.

The following table presents a condensed statement of net position as of September 30, 2021, with comparable totals as of September 30, 2020:

Net Position

	Governmental Activities	Governmental Activities
	2021	2020
Current and other assets	\$ 1,208,006	\$ 1,055,171
Capital assets	806,521	869,581
Total assets	2,014,527	1,924,752
Deferred outflows of pension resources	358,338	590,633
Long-term liabilities outstanding	599,044	1,993,723
Other liabilities	347,555	72,735
Total liabilities	946,599	2,066,458
Deferred inflows of pension earnings	1,073,939	108,274
Net position:		
Net investment in capital assets	806,521	869,581
Restricted	72,814	37,880
Unrestricted	(527,008)	(566,808)
Total net position	\$ 352,327	\$ 340,653

An additional portion of the District's net position \$72,814, represents resources from impact fees that are subject to external restrictions on how they may be used. The District has a negative unrestricted remaining net position due to the recognition of the District's proportionate share of the FRS net pension liability.

The District's net position increased by \$11,674 during the current fiscal year.

The following table presents the change in net position for the year ended September 30, 2021 with comparable totals for the year ended September 30, 2020:

Changes in Net Position

	Governmental Activities	Governmental Activities
	2021	2020
Revenues:		
Program Revenues:		
Charges for services	\$ 5,270	\$ 4,670
Capital grants	4,457	14,783
General revenues:		
Fire assessments	1,430,781	1,398,094
Impact fees	36,000	22,200
Other	264,338	30,557
Total revenues	1,740,846	1,470,304

	<u>Governmental Activities</u> <u>2021</u>	<u>Governmental Activities</u> <u>2020</u>
Expenses:		
Fire protection services	1,639,881	1,714,385
Depreciation	<u>89,291</u>	<u>81,760</u>
Total expenses	<u>1,729,172</u>	<u>1,796,145</u>
 (Decrease) in Net Position	 11,674	 (325,841)
 Net Position - Beginning	 <u>340,653</u>	 <u>666,494</u>
Net Position - Ending	<u><u>\$ 352,327</u></u>	<u><u>\$ 340,653</u></u>

- Revenues increased \$270,542 from the prior year mainly due to fire assessments and insurance recoveries.
- Expenses decreased \$66,973 in 2021 mainly from adjustments for the net pension liability.

Financial Analysis of the Government's Funds

The District utilizes only Governmental Funds, which includes a General Fund.

Governmental funds. The focus of the District's *governmental fund* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. 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 current fiscal year, the District's governmental fund, which is the general fund, reported ending fund balance of \$860,451, a decrease of \$121,985 in comparison with the prior year. Of this total \$787,637 is *unassigned fund balance*, which is available for spending at the District's discretion. \$72,814 of fund balance is *restricted* from impact fee revenues to be spent only on the acquisition, construction or purchase of new assets and related debt service required to provide fire protection and emergency services to new users of the District.

The fund balance of the District's general fund decreased by \$121,985 during the current fiscal year.

- Fire assessments increased revenues by \$32,687.
- Impact fees increased revenues \$13,800.
- Insurance recoveries total \$250,460 and are included in miscellaneous revenue.
- Expenditures increased by \$360,609. Personnel service costs increased \$78,255, operating costs increased \$267,646 (mainly due to repairs on a fire engine), and capital outlay increased \$14,708.

General Fund Budgetary Highlights

During the year, the General Fund budget was amended for insurance recoveries and fire engine repairs. Original budgeted revenues were \$1,433,749 and final budgeted revenues were \$1,684,209. Original budgeted expenditures were \$1,871,710 and final budgeted expenditures were \$2,122,170. For the current fiscal year, actual revenues exceeded budgeted revenue by \$56,637 due mainly to tax assessments and impact fees, net of grants. Actual expenditures were less than budget by \$259,379, mainly due to less costs than anticipated.

The General Fund budget is presented as required supplementary information on page 26.

Capital Assets

The District’s investment in capital assets amounts to \$806,521 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, and machinery and equipment. The District’s investment in capital assets decreased by \$63,060 in the current year, which was comprised of \$89,291 of depreciation expense, \$30,196 of loss on disposal of assets and \$56,427 of additions.

Capital Assets

	<u>Governmental</u> <u>Activities</u>	<u>Governmental</u> <u>Activities</u>
	<u>2021</u>	<u>2020</u>
Land	\$ 158,924	\$ 158,924
Building and Improvements	465,211	487,988
Machinery and equipment	182,386	222,669
Total (net of depreciation)	<u>\$ 806,521</u>	<u>\$ 869,581</u>

See note B of this report for additional information on the District’s capital assets.

Long-Term Liabilities

Long-term liabilities include the District’s portion of the net pension liability of the Florida Retirement System as calculated by the retirement plan’s actuary. The total amount included as part of the Government Wide Financial Statements is \$522,116.

The District also accrues for vacation and sick time pursuant to its policy. That liability at year end is \$76,928.

Economic Factors and Next Year’s Budgets

The District merged with East Manatee Fire and Rescue District effective October 1, 2021.

Requests for Information

This financial report is designed to provide a general overview of the Myakka City Fire Control District’s finances for all those with an interest in the District’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District at, East Manatee Fire and Rescue District, 3200 Lakewood Ranch Boulevard, Bradenton, Florida 34211.

**MYAKKA CITY FIRE CONTROL DISTRICT
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 492,033
Investments	626,413
Restricted assets:	
Temporarily restricted:	
Cash	874
Investments	71,940
Accounts receivable	16,746
Capital assets	
Land	158,924
Other capital assets, net of depreciation	647,597
Total assets	2,014,527
Deferred outflows of pension resources	358,338
LIABILITIES	
Accounts payable and other current liabilities	347,555
Noncurrent liabilities:	
Due within one year	-
Due in more than one year	599,044
Total liabilities	946,599
Deferred inflows of pension earnings	1,073,939
NET POSITION	
Net investment in capital assets	806,521
Restricted for:	
Impact fees	72,814
Unrestricted	(527,008)
Total net position	\$ 352,327

The accompanying notes are an integral part of these financial statements.

MYAKKA CITY FIRE CONTROL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Governmental Activities
Public safety–fire protection	
Personal services	\$ 1,059,666
Operating expenses	580,215
Depreciation	89,291
Total program expenses	1,729,172
Program revenues:	
Charges for services	5,270
Capital grants	4,457
Net program expenses	1,719,445
General revenues:	
Fire assessments	1,430,781
Impact fees	36,000
Investment earnings	4,712
Miscellaneous	259,626
Total general revenues	1,731,119
Decrease in net position	11,674
Net Position – beginning	340,653
Net Position – ending	\$ 352,327

The accompanying notes are an integral part of these financial statements.

MYAKKA CITY FIRE CONTROL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund
ASSETS	
Cash and cash equivalents	\$ 492,033
Investments	626,413
Accounts receivable	16,746
Restricted Assets	
Cash and cash equivalents	874
Investments	71,940
	\$ 1,208,006
LIABILITIES AND FUND BALANCES	
Accounts payable	\$ 309,275
Accrued expenses	38,280
Total liabilities	347,555
Fund Balances:	
Spendable	
Restricted	72,814
Unassigned	787,637
Total fund balances	860,451
	\$ 1,208,006

The accompanying notes are an integral part of these financial statements.

**MYAKKA CITY FIRE CONTROL DISTRICT
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS-
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

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

Fund Balance-Total Governmental Funds	\$ 860,451
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	806,521
Deferred outflows of pension resources are not recognized in the governmental funds, however, they are recorded in the statement of net position under full accrual accounting.	358,338
Deferred inflows of pension earnings are not recognized in the governmental funds, however, they are recorded in the statement of net position under full accrual accounting.	(1,073,939)
Long-term liabilities, including net pension liability and compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.	<u>(599,044)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 352,327</u>

The accompanying notes are an integral part of these financial statements.

MYAKKA CITY FIRE CONTROL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General Fund
REVENUES	
Fire assessments	\$ 1,430,781
Impact fees	36,000
Grants	4,457
Charges for services	5,270
Investment earnings	4,712
Miscellaneous	259,626
Total revenues	1,740,846
EXPENDITURES	
Current:	
Personal services	1,256,385
Operating	532,271
Capital outlay	74,175
Total expenditures	1,862,831
Net change in fund balances	(121,985)
FUND BALANCES – Beginning	982,436
FUND BALANCES – Ending	\$ 860,451

The accompanying notes are an integral part of these financial statements.

MYAKKA CITY FIRE CONTROL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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

Net changes in fund balances – total governmental funds	\$ (121,985)
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. This is the amount by which depreciation expense and loss on disposal of assets exceed capital additions in the current period.	(63,060)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount represents the change in:	
Compensated absences	42,672
Net pension liability	1,352,007
Deferred outflows of pension resources	(232,295)
Deferred inflows of pension earnings	<u>(965,665)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 11,674</u>

The accompanying notes are an integral part of these financial statements.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies followed by the Myakka City Fire Control District, Manatee County, Florida:

- (a) Reporting Entity – Myakka City Fire Control District is a political subdivision of Manatee County, Florida, created pursuant to Chapter 86–381, Laws of Florida, and is now pursuant to Section 19 of Chapter 92–130, Laws of Florida and by Manatee County Ordinance 92–61, October 1, 1992. The District is a dependent special district of Manatee County.

The District is governed by the Board of Fire Commissioners (“Board”), which is composed of five members. The Commissioners are elected by the Board of County Commissioners of Manatee County. The Board of the District exercises all powers granted to the District pursuant to Florida statutes.

The Board has the responsibility for:

1. Assessing and levying taxes, assessments and fees.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Authority to employ qualified personnel.
6. Financing improvements.

The financial statements were prepared in accordance with the Governmental Accounting Standards Board (GASB). Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Commissioners is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

Revenue is provided by special assessments against taxable real estate lying within the territorial bounds of the District as defined by the State of Florida. Disbursements are made for maintenance and upkeep of the fire stations, purchase of firefighting and rescue equipment, payment of wages, employee benefits, and administrative expenses.

The State of Florida passed legislation, which took effect June 1985, and provides for the District to collect impact fees to defray the cost of improvements required to provide fire and emergency service to the new users of the District. The impact fees collected are to be used exclusively for the acquisition, purchase or construction of new facilities and equipment and related debt service required to provide these services to the new users in the District.

- (b) Basis of Presentation – The District’s financial statements include Government-wide (which reports the District as a whole) and Fund financial statements (which report only on the General Fund). The financial statements present only governmental activities, as the District conducts no business type activities.

MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting: Financial Statements – Government Wide Statements– The Government–Wide Financial Statements (Statement of Net Position and Statement of Activities) are prepared using the economic resources measurement focus and the accrual basis of accounting. For the most part, interfund activity has been removed from these statements. Government–wide financial statements include a Statement of Net Position and a Statement of Activities. The Statement of Net Position reports all financial and capital resources of the District’s governmental activities. It is presented in a net position format (assets plus deferred outflows less liabilities plus deferred inflows equal net position) and shown with three components: net investment in capital assets, restricted net position and unrestricted net position. The statement of activities reports direct expenses of the program offset by program revenues. Program revenues include charges for services and grants used for operating or capital acquisitions, as applicable. Taxes and other items not properly included in program revenues are reported as general revenues.

Financial Statements – Fund Financial Statements – The District’s accounts are organized on the basis of funds, which are a self–balancing set of accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures. The District utilizes Governmental funds, which are reported using the current financial resources method and the modified accrual basis of accounting. Under this method, revenues are recorded when they become 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. The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a fund liability is incurred. The District reports the following governmental fund, which is considered a major fund:

Governmental Fund

- (1) General Fund – The General Fund is the general operating fund of the District. All general tax revenues are accounted for in this Fund. From the Fund are paid personal service and operating costs, as well as budgeted capital outlay and debt service expenditures.
- (c) Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 those estimates.
- (d) Budgets and Budgetary Accounting – The District prepares an annual operating budget for the fiscal year commencing October 1. Prior to September 1 of each year, the Secretary/Treasurer of the District’s Board of Commissioners prepares a proposed budget for the upcoming fiscal year. The budget is based on an analysis of prior year actual revenues and expenditures along with anticipated spending and revenue sources, and presented on a basis consistent with U.S. generally accepted accounting principles. Once the proposed budget is compiled, it is brought before the Board of Commissioners for approval. On or before September 1 of each year, the approved operating budget is sent to the County Clerk’s office.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Expenditures should not exceed the total appropriations. Appropriations lapse at the end of the year.

- (e) Property Taxes - Property taxes become due and payable on November 1 of each year. The county tax collector remits the District's portion as such revenues are received. The District collects nearly all of its tax revenues during the period November 1 through April 1, at which time the taxes become delinquent. The maximum rates of tax are set by the Legislature of the State of Florida. Actual assessment amounts are based on the square footage of a structure and type of occupancy and is determined by the Board of Commissioners of the District and adopted by County ordinance.

The key dates in the property tax cycle are as follows:

Assessment roll validated	July 1
Beginning of fiscal year for which taxes have been levied	October 1
Tax bills rendered and due	November 1
Property taxes payable:	
Maximum discount	November 30
Delinquent	April 1
Tax certificates sold	May 31
Fiscal year begins	October 1
Fiscal year ends	September 30

Property taxes are recognized as revenue in the fiscal year for which the taxes have been levied to the extent they result in current receivables. Under the system outlined above, no material amount of taxes is receivable after the end of the fiscal year.

- (f) Net Position - Net position is reported in three parts as applicable: net investment in capital assets, restricted and unrestricted. When both restricted and unrestricted resources are available, restricted resources are used first, and then unrestricted resources, as they are needed.
- (g) Fund Balance - The District follows Governmental Accounting Standards Board Statement (GASB) 54. GASB 54 established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54, are Nonspendable and Spendable. Spendable is then further classified as Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund Balance can have different levels of restraint, such as external versus internal compliance requirements. Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance.

In accordance with GASB Statement 54, the District classified governmental fund balances as follows:

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Nonspendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual requirements.

Spendable Fund Balance:

- Restricted – includes amounts that can be spent only for specific purposes because of State or Federal laws or enabling legislation, or which are externally restricted by providers, such as creditors or grantors.
- Committed – includes amounts that can be spent only for specific purposes that are determined by formal action of the Board of Commissioners through a resolution, or the budget process.
- Assigned – includes amounts designated by the Board of Commissioners by a resolution or the budget process.
- 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 District uses restricted amounts 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 District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made. The District does not have a formal minimum fund balance policy.

<u>Spendable:</u>	<u>General Fund</u>
Restricted–Impact Fees	\$ 72,814
Unassigned	<u>787,637</u>
Total Fund Balances	<u>\$ 860,451</u>

(h) Cash and Investments – Florida Statute 218.415 authorizes the District to invest in the following:

- (1) Local Government Surplus Funds Trust Fund or an intergovernmental investment pool authorized through the Florida Interlocal Cooperation Act (including the Manatee County investment pool).
- (2) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating company.
- (3) Interest bearing time deposits or savings accounts in state-certified Qualified Public Depositories as defined in Section 280.02 Florida Statutes.
- (4) Direct obligations of the U.S. Treasury.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Demand Deposits

At September 30, 2021, the District had demand deposits held in a qualified public depository. Deposits whose values exceeded federal depository insurance limits were entirely insured or collateralized pursuant to Chapter 280 of the Florida Statutes. At September 30, 2021, the carrying amount of the District’s deposits were \$492,907 and the bank balance was \$517,926.

Investments

Credit and Concentration of Credit Risk

The District has investments in the Manatee County Investment Pool (the Pool), which is considered an external investment pool. The District’s investment in the pool is its shares held, not the underlying investments held in the pool. The investments in the Pool are subject to overnight withdrawal, and are recorded at fair value. The Pool is not registered with the Securities and Exchange Commission and has not been rated at September 30, 2021.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the Pool is limited to having investments with a maturity of three years or less from the date of purchase with a weighted average to maturity of less than two years. At September 30, 2021, the Pool had no investments with a maturity exceeding three years. The Pool’s investments have a weighted average of less than two years. For further information regarding the Manatee County Investment Pool, readers should refer to the financial statements and disclosures of Manatee County, Florida.

Fair Value Measurements – The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation of inputs to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs for similar assets; and Level 3 inputs are significant inputs.

At September 30, 2021, the District had the following investments:

	<u>Fair Value</u>	<u>Fair Value Hierarchy</u>
Unrestricted	\$ 626,413	Level 2
Restricted – Impact Fees	\$ 71,940	Level 2

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investments classified as level 2 of the fair value hierarchy use valuation techniques that reflect market participant’s assumptions and maximize the use of relevant observable inputs including quoted prices for similar assets, benchmark yield curves and market corroborated inputs.

- (i) Compensated Absences – It is the District’s policy to permit employees to accumulate earned but unused vacation and sick benefits. All vacation and sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured or are payable from current financial resources. Compensated absences are liquidated from the General Fund.
- (j) Capital Assets – Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life of longer than one year. Capital assets are recorded at 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 repair and maintenance that do not add to the value of the asset or extend the useful life of the asset are expensed as incurred. The District does not have infrastructure assets.

Property, plant and equipment of the District are depreciated on a straight-line basis over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Building	40
Fire Engines	10
Vehicles	5
Furniture, fixtures, and equipment	3 – 7

- (k) Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. In the fund financial statements, no long-term obligations are reported as they are not due to be paid from current financial resources.
- (l) Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. One item qualifies for reporting in this category. A deferred outflow of pension resources is reflected in the government-wide statement of net position.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category. A deferred inflow of pension earnings is reported in the government-wide statement of net position.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE B – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 158,924	\$ -0-	\$ -0-	\$ 158,924
Total capital assets, not being depreciated	<u>158,924</u>	<u>-0-</u>	<u>-0-</u>	<u>158,924</u>
Capital assets being depreciated:				
Buildings and improvements	832,804	-0-	-0-	832,804
Machinery and equipment	<u>1,529,679</u>	<u>56,427</u>	<u>(398,177)</u>	<u>1,187,929</u>
Total capital assets being depreciated	<u>2,362,483</u>	<u>56,427</u>	<u>(398,177)</u>	<u>2,020,733</u>
Less accumulated depreciation for:				
Buildings and improvements	(344,816)	(22,777)	-0-	(367,593)
Machinery and equipment	<u>(1,307,010)</u>	<u>(66,514)</u>	<u>367,981</u>	<u>(1,005,543)</u>
Total accumulated depreciation	<u>(1,651,826)</u>	<u>(89,291)</u>	<u>367,981</u>	<u>(1,373,136)</u>
Total capital assets, being depreciated, net	<u>710,657</u>	<u>(32,864)</u>	<u>(30,196)</u>	<u>647,597</u>
Governmental activities capital assets, net	<u>\$ 869,581</u>	<u>\$ (32,864)</u>	<u>\$ (30,196)</u>	<u>\$ 806,521</u>

Depreciation expense was reported as a separate line in the statement of activities in the amount of \$89,291.

NOTE C – LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Net pension liability	\$ 1,874,123	\$ 600,784	\$ (1,952,791)	\$ 522,116	\$ -0-
Compensated absences	<u>119,600</u>	<u>83,341</u>	<u>(126,013)</u>	<u>76,928</u>	<u>-0-</u>
Governmental activity					
Long-term liabilities	<u>\$ 1,993,723</u>	<u>\$ 684,125</u>	<u>\$ (2,078,804)</u>	<u>\$ 599,044</u>	<u>\$ -0-</u>

NOTE D – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and government-wide statement of net position.

The reconciliation between the fund balance – total governmental funds as reported in the governmental fund balance sheet and net position – governmental activities as reported in the statement of net position, is included on page 11 of the basic financial statements. One line of that reconciliation explains “long-term liabilities, including net pension liability and compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds.” The details of the difference is shown below:

Net Pension Liability	\$ 522,116
Compensated Absences	<u>76,928</u>
	<u>\$ 599,044</u>

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE D – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS – CONTINUED

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The reconciliation between the net changes in fund balances – total governmental funds as reported in the statement of revenues, expenditures and changes in fund balances, and the changes in net position as reported in the statement of activities is included on page 13 of the basic financial statements. One line in that reconciliation explains that “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. “

The details of the difference are show below:

Capital additions shown as expenditures in the funds	\$ 56,427
Depreciation expense	(89,291)
Loss on disposal of assets	<u>(30,196)</u>
	<u>\$ (63,060)</u>

NOTE E – RETIREMENT PLAN

Plan Description

All full-time permanent employees of the District are provided with pensions through the Florida Retirement System which is administered by the Florida Department of Management Services, Division of Retirement. The State of Florida issues a publicly available comprehensive annual financial report that can be obtained at <http://www.myfloridacfo.com/Division/AA/Reports/default.htm>.

Under this system, there are two defined benefit pension plans: The Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program:

- The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer qualified defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes.
- The Retiree Health Insurance Subsidy Program (HIS) is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes.

Benefits Provided

The FRS provides retirees a lifetime pension benefit with joint and survivor payment options. Benefits under FRS are computed on the basis of age and/or years of service, average final compensation and service credit. Credit for each year of service is expressed as a percentage of the average final compensation.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE E – RETIREMENT PLAN – CONTINUED

If first employed prior to July 1, 2011: Normal retirement age for “regular” employees is 62 or 30 years of service and vesting occurs after 6 years of creditable service. Normal retirement age for “special risk” employees is 55 or 25 years of service and vesting occurs after 6 years of creditable service. The average final compensation is the average of the five highest fiscal years’ earnings.

If first employed on or after July 1, 2011: Normal retirement age for “regular” employees is 65 or 33 years of service and vesting occurs after 8 years of creditable service. Normal retirement age for “special risk” employees is 60 or 30 years of service and vesting occurs after 8 years of creditable service. The average final compensation is the average of the eight highest fiscal years’ earnings.

The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Under the HIS Plan, the benefit is a monthly payment to assist retirees in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the Maximum payment is \$150 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree must provide proof of eligible health insurance coverage, which can include Medicare.

Contributions

Per Chapter 121, Florida Statutes, contribution requirements of the active employees and the participating employers are established and may be amended by the Florida Department of Management Services, Division of Retirement. Effective July 1, 2011, both employee and employers of the FRS are required to make contributions to establish service credit for work performed in a regularly established position. The Florida Legislature established a uniform contribution rate system for the FRS. The uniform rates are based on the class an employee is placed into which requires employees to contribute 3% and employers to contribute a specified percentage based on class. The District’s contractually required contribution rate for the year ended September 30, 2021, ranged from 24.45% – 25.89% for special risk employees, 10.00% – 10.82% for regular employees, and 5.10% – 5.85% for retirees reemployed, of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the District were \$180,410 for the year ended September 30, 2021.

The HIS Program is funded by required contributions of 1.66% and is included in the contribution rates noted above.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At September 30, 2021, the District reported a liability of \$522,116 for its proportionate share of the net pension liability which includes both FRS and HIS. The net pension liability was measured as of June 30, 2021, and the total pension liability used to

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE E – RETIREMENT PLAN – CONTINUED

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Continued.

calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the District's proportion was .003509550% for FRS and .002095207% for HIS.

For the year ended September 30, 2021, the District recognized pension expense of \$8,386. At September 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS		HIS	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 45,440	\$ -0-	\$ 8,600	\$ (108)
Changes in assumptions	181,399	-0-	20,195	(10,589)
Net difference between projected and actual earnings on pension plan investments	-0-	(924,890)	268	-0-
Changes in proportion and differences between contributions and proportionate share of contributions	31,905	(127,312)	22,079	(11,040)
District contributions subsequent to the June 30, 2021 measurement date	44,494	-0-	3,958	-0-
	<u>\$ 303,238</u>	<u>\$ (1,052,202)</u>	<u>\$ 55,100</u>	<u>\$ (21,737)</u>

Total deferred outflows were \$358,338 and total deferred inflows were \$1,073,939. \$44,494 (FRS) and \$3,958 (HIS) reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending September 30:</u>	FRS	HIS
2022	\$ 153,470	\$ 4,607
2023	153,470	4,607
2024	157,296	4,607
2025	169,892	4,607
2026	169,892	4,607
Thereafter	(10,562)	6,370
	<u>\$ 793,458</u>	<u>\$ 29,405</u>

Actuarial Assumptions

The total pension liability in the July 1, 2021 actuarial valuation (June 30, 2021 measurement date) was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.4 percent
Salary increases	3.25 percent, including inflation
Investment rate of return	6.80 percent, including inflation at 2.40%

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE E – RETIREMENT PLAN – CONTINUED

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Continued.

Mortality rates for FRS were based on the PUB-2010 base table, projected generationally with Scale MP-2018, and mortality rates for HIS were based on the Generational RP-2010 with Projection Scale MP-2018.

The actuarial assumptions used in the June 30, 2021 FRS valuation were based on the results of an actuarial experience study performed for the period July 1, 2013 – June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed for that Plan, but were based on certain results of the most recent experience study for the FRS Plan.

The long-term expected rate of return on pension plan investments was determined in October 2021 by outside investment consults to the Florida State Board of Administration. The table below shows the assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption, (2.40%). These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic Return</u>
Cash	1.00%	2.10%
Fixed Income	20.00%	3.80%
Global Equity	54.20%	8.20%
Real Estate (property)	10.30%	7.10%
Private Equity	10.80%	11.70%
Strategic Investments	3.70%	5.70%

Discount Rate

The discount rate used to measure the total FRS pension liability was 6.80%, (no change from prior year), and the HIS pension liability was 2.16%. The HIS rate decreased from 2.21% to 2.16% in the most recent actuarial study. The HIS rate is based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. 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 active and inactive employees. 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.

The following changes in actuarial assumptions occurred in 2021:

- FRS: Decreased the maximum amortization period to 20 years for all current and future amortization bases.
- HIS: The municipal bond rate used to determine total pension liability decreased from 2.21% to 2.16%.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE E – RETIREMENT PLAN – CONTINUED

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the FRS net pension liability calculated using the discount rate of 6.80%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1–percentage–point lower or 1–percentage–point higher than the current rate:

	1% Decrease (5.80%)	Discount Rate (6.80%)	1% Increase (7.80%)
District's proportionate share of the FRS net pension liability	\$ 1,185,575	\$ 265,107	\$ (504,301)

The following presents the District's proportionate share of the HIS net pension liability calculated using the discount rate of 2.16%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1–percent–point lower or 1–percentage–point higher than the current rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
District's proportionate share of the HIS net pension liability	\$ 297,127	\$ 257,009	\$ 224,141

Pension Plan Fiduciary Net Position

The Program's proportion of net position has been determined on the same basis of each Plan. Detailed information about the pension plan's fiduciary net position is available in the separately issued State of Florida comprehensive annual financial report.

NOTE F – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE G – MERGER

Effective October 1, 2021, the District merged with the East Manatee Fire and Rescue District. The District received approval from Manatee County, as well as a referendum from the voters of the Myakka City Fire Control District (the District) in support of the merger. As a result, the District's local state representatives presented legislation in House Bill 1587, which passed with unanimous consent in both the Florida House of Representatives and the Florida State Senate, and was signed by the Governor. The Manatee County Board of Commissioners then passed a resolution for the dissolution of the Myakka City Fire Control District.

REQUIRED SUPPLEMENTARY INFORMATION

MYAKKA CITY FIRE CONTROL DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-
BUDGET TO ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
REVENUES				
Fire protection services -				
Fire assessments	\$ 1,399,749	\$ 1,399,749	\$ 1,430,781	\$ 31,032
Impact fees	-	-	36,000	36,000
Grants	20,000	20,000	4,457	(15,543)
Interest income	-	-	4,712	4,712
Service fee income	5,000	5,000	5,270	270
Other income	9,000	259,460	259,626	166
	<u>1,433,749</u>	<u>1,684,209</u>	<u>1,740,846</u>	<u>56,637</u>
EXPENDITURES				
Personal services	1,471,810	1,471,810	1,256,385	215,425
Operating expenses	290,400	540,860	532,271	8,589
Capital outlay	109,500	109,500	74,175	35,325
Debt service	-	-	-	-
Total expenditures	<u>1,871,710</u>	<u>2,122,170</u>	<u>1,862,831</u>	<u>259,339</u>
Net change in fund balance	(437,961)	(437,961)	(121,985)	315,976
FUND BALANCE - October 1, 2020	<u>982,436</u>	<u>982,436</u>	<u>982,436</u>	<u>-</u>
FUND BALANCE - September 30, 2021	<u>\$ 544,475</u>	<u>\$ 544,475</u>	<u>\$ 860,451</u>	<u>\$ 315,976</u>

Note 1 - BASIS OF BUDGETING

The budget basis is in accordance with accounting standards generally accepted in the United States of America.

MYAKKA CITY FIRE CONTROL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
 OF THE NET PENSION LIABILITY
 AVAILABLE FISCAL YEARS*

FLORIDA RETIREMENT SYSTEM (FRS)

	2014	2015	2016	2017	2018	2019	2020	2021
District's proportion of the net pension liability	0.003523235%	0.003759843%	0.004067470%	0.003669607%	0.004106256%	0.003937389%	0.003774897%	0.003509550%
District's proportionate share of the net pension liability	\$ 214,969	\$ 485,634	\$ 1,027,039	\$ 1,085,445	\$ 1,236,826	\$ 1,355,982	\$ 1,636,096	\$ 265,107
District's covered-employee payroll	\$ 523,292	\$ 567,878	\$ 571,723	\$ 709,821	\$ 693,105	\$ 670,001	\$ 780,814	\$ 865,381
District's proportionate share of the net pension liability as a percentage of its covered employee payroll	41%	86%	180%	153%	178%	202%	210%	31%
Plan fiduciary net position as a percentage of total pension liability	96.09%	92.00%	84.88%	83.89%	84.26%	82.61%	78.85%	96.40%

* - GASB No. 68 was adopted in fiscal year 2015. Ultimately, this schedule will contain information for the last ten years.

MYAKKA CITY FIRE CONTROL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
 OF THE NET PENSION LIABILITY
 AVAILABLE FISCAL YEARS*

RETIREE HEALTH INSURANCE SUBSIDY PROGRAM (HIS)

	2014	2015	2016	2017	2018	2019	2020	2021
District's proportion of the net pension liability	0.170410100%	0.001816308%	0.001916159%	0.002053283%	0.002107743%	0.002037473%	0.001949469%	0.002095207%
District's proportionate share of the net pension liability	\$ 159,338	\$ 185,235	\$ 223,320	\$ 219,547	\$ 223,086	\$ 227,973	\$ 238,027	\$ 257,009
District's covered-employee payroll	\$ 523,292	\$ 567,878	\$ 571,723	\$ 709,821	\$ 693,105	\$ 670,001	\$ 780,814	\$ 865,381
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	30%	33%	39%	31%	32%	34%	30%	30%
Plan fiduciary net position as a percentage of total pension liability	0.99%	0.50%	0.97%	1.64%	2.15%	2.63%	3.00%	3.56%

* - GASB No. 68 was adopted in fiscal year 2015. Ultimately, this schedule will contain information for the last ten years.

MYAKKA CITY FIRE CONTROL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 AVAILABLE FISCAL YEARS*

FLORIDA RETIREMENT SYSTEM (FRS)								
	2014	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 77,174	\$ 91,668	\$ 99,192	\$ 95,529	\$ 117,025	\$ 122,087	\$ 125,423	\$ 133,699
Contributions in relation to the contractually required contribution	77,174	91,668	99,192	95,529	117,025	122,087	125,423	133,699
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 523,292	\$ 567,878	\$ 571,723	\$ 709,821	\$ 693,105	\$ 670,001	\$ 780,814	\$ 865,381
Contributions as a percentage of covered-employee payroll	14.75%	16.14%	17.35%	13.46%	16.88%	18.22%	16.06%	15.45%

* - GASB No. 68 was adopted in fiscal year 2015. Ultimately, this schedule will contain information for the last ten years.

MYAKKA CITY FIRE CONTROL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 AVAILABLE FISCAL YEARS*

RETIREE HEALTH INSURANCE SUBSIDY PROGRAM (HIS)

	2014	2015	2016	2017	2018	2019	2020	2021
Contractually required contribution	\$ 5,838	\$ 6,943	\$ 9,822	\$ 10,867	\$ 11,430	\$ 11,314	\$ 11,234	\$ 12,316
Contributions in relation to the contractually required contribution	5,838	6,943	9,822	10,867	11,430	11,314	11,234	12,316
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 523,292	\$ 567,878	\$ 571,723	\$ 709,821	\$ 693,105	\$ 670,001	\$ 780,814	\$ 865,381
Contributions as a percentage of covered-employee payroll	1.12%	1.22%	1.72%	1.53%	1.65%	1.69%	1.44%	1.42%

* - GASB No. 68 was adopted in fiscal year 2015. Ultimately, this schedule will contain information for the last ten years.

**MYAKKA CITY FIRE CONTROL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

ACTUARIAL METHODS AND ASSUMPTIONS

Actuarial assumptions for both defined benefit plans (FRS and HIS) are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. This HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed for the period July 1, 2013 through June 30, 2018. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for this program.

The total pension liability for each of the defined benefit plans was determined the individual entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth for both plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.80%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 2.16% (based on the Bond Buyer General Obligation 20-Bond Municipal Bond Index) was used to determine the total pension liability for the program. Mortality assumptions for FRS was based on the PUB-2010 base table, projected generationally with Scale MP-2018, and HIS was based on the Generational RP-2010 with Projection Scale MP-2018.

The following changes in actuarial assumptions occurred in 2021:

- FRS: Decreased the maximum amortization period to 20 years for all current and future amortization bases.
- HIS: The municipal bond rate used to determine total pension liability decreased from 2.21% to 2.16%.

OTHER SUPPLEMENTAL INFORMATION

**MYAKKA CITY FIRE CONTROL DISTRICT
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF FIRE ASSESSMENT RATES**

Category	Use Code(s)	Rate
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Residential:

Vacant Platted Lot – 0000, 0001, 0002, 0008, 0040, 0041 0050, 0055, 0130 & 0725 & 0730.....\$25/lot

Vacant Platted Lot more than 10 acres – 0131 & 9908.....\$0.35/acre

Vacant Unplatted Parcel less than 10 acres – 0010.....\$25/parcel

Single Family Residential/Condominia – 0100, 0101, 0108, 0132, 0164, 0400, 0406, 0408, 0409, 0410, & 0464, 2005 & 2010.....\$152(\$0.20) +\$0.35/acre

The base assessment for all residential and condominia buildings and structures shall be \$152 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is \$0.20 per square foot.

Single Family Residential/Condominia on Acreage – 0105\$0.35/acre +
.....\$152(\$0.20)

The assessment for single family residential/condominia parcels 10 acres or more is \$0.35 per acre. The base assessment for all residential and condominia buildings and structures on 10 acres or more shall be \$152 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is \$0.20 per square foot.

Residential/Condominia Fire Sprinkler Discount

The base and square footage assessment for all residential and condominia buildings and structures that are protected by a non-required, but approved fire sprinkler system shall be discounted 20%. The base assessment shall be \$121.60 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is \$0.16 per square foot. This shall only apply to those buildings or structures that are not required by Ordinance 17-06 to be sprinkled.

Multi-Family Residential – 0110, 0300, 0301, 0600, 0700, 0710, 0725, 0750, 0800, 0801, 0803, 0805 & 0864 & 3910.....\$175/unit
first 1,000 square feet, \$0.20 per square foot over the 1,000 square feet.

Mobile Homes – 0003, 0201, 0202, 0203, 0264, 0411, 0412, 0413, 0501, 0502 & 0503.....\$152/unit
for the first 1,000 square feet, \$0.20 per square foot over the first 1,000 square feet

Mobile Homes on Acreage – 0210.....\$0.35/acre + \$152/unit
for the first 1,000 square feet, \$0.20 per square foot over the first 1,000 square feet.

Mobile Home Parks – 2802.....\$100/unit space

**MYAKKA CITY FIRE CONTROL DISTRICT
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF FIRE ASSESSMENT RATES**

Category	Use Code(s)	Rate
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Residential Common Areas – 0900, 0901, 0910, 0940, 0941 & 0950

Common elements of a residential subdivision, as determined by the Property Appraiser, that are utilized exclusively for the benefit of the lot owners within the subdivision, regardless of ownership, shall have the non-ad valorem prorated and included in the assessment of all the lots within the residential subdivision pursuant to §193.0235, Florida Statutes. The assessment of the common elements of a residential subdivision shall be determined by the size of the lot and/or the size and type of buildings and structures pursuant to this assessment schedule.

Commercial/Industrial:

Vacant Platted Lot – 1000, 1001, 1004, 1033, 1040, 1041, 4000 & 7000.....\$25/lot
Golf Courses and Driving Ranges – 3800..... \$0.35/acre
Golf Course Support Facilities – 0938, 3810... \$500 /unit first 1,000 sq. ft. \$0.20 sq. over the first 1,000 sq. ft. plus \$0.35/acre.

The assessment for golf course support facility parcels 10 acres or more is \$0.9792 per acre. The base assessment for all golf course support facility buildings and structures on 10 acres or more shall be \$500 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is \$0.20 per square foot.

Recreational Vehicle Parks/Camps – 0720, 2805 & 3600.....\$100 (\$0.20)
 The base assessment for Recreational Vehicle Parks regulated under Chapter 513, Florida Statutes, and for camps shall be \$100 for the first 1,000 square feet for all buildings, structures and net rental spaces. The schedule for all square footages over 1000 square feet shall be \$0.20 per square foot.

Commercial/Industrial

The base assessment for all commercial and industrial buildings and structures shall be \$500 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is as follows:

Mercantile –	1100, 1101, 1102, 1103, 1104, 1105, 1110, 1114, 1200, 1205, 1230, 1233, 1240, 1264, 1300, 1400, 1500, 1600, 1604 & 2900.....	\$0.20
Business –	1700, 1704, 1710 1800, 1900, 1904, 1910. 2200, 2300, 2500, 2600 & 3000.....	\$0.20
Assembly –	2100, 3100, 3200, 3300, 3400, 3410, 3500, 3510, 3700, 3901, 3902, 3903, 7600, 7601, 7602, 7700 & 7900.....	\$0.20
Factory/Industrial –	4100, 4104, 4400, 4500, 4600, 4700 & 9100.....	\$0.20
Storage –	2000, 2003, 2700, 2710, 2720, 2730, 2740, 2750, 2800, 4801, 4803, 4804, 4805, 4810 & 4900.....	\$0.20

**MYAKKA CITY FIRE CONTROL DISTRICT
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF FIRE ASSESSMENT RATES**

<u>Category</u>	<u>Use Code(s)</u>	<u>Rate</u>
Hazardous –	4200, 4300, & 4800.....	\$0.20
Institutional –	7200, 7210, 7300, 7400, 7500 & 7800.....	\$0.20

Commercial/Industrial Fire Sprinkler Discount

The base and square footage assessment for commercial and industrial buildings and structures that are protected by a non-required, but approved fire sprinkler system shall be discounted 20%. The base assessment shall be \$400 for the first 1,000 square feet on a parcel. The schedule for all square footage above 1,000 square feet is \$0.16 per square foot. This shall only apply to those buildings or structures that are not required by Section 15 Fire Sprinkler Systems under Ordinance 17-06 Fire Prevention Code of the Myakka City Fire Control District.

Leasehold Interest, Government Owned (9000 & 9002) with or without buildings and structures are not exempt and shall be assessed according to the proper category of residential, commercial/industrial, or acreage/ agriculture.

Acreage/Agricultural:

Unsubdivided Acreage – 5100, 5350, 5600, 6000, 6100, 6600, 6700, 6900, 9200, 9600, 9700, & 9900, 9901\$0.35/acre

Unsubdivided Acreage with Improvements – 5000, 5010 5020, 5030, & 9902.....0.35/acre +\$152(\$0.20)sq. ft

Agricultural Land with Solar Fields – 5040..... \$100/acre

No Assessment:

The following parcels are hereby not levied a non-ad valorem fire assessment:

<u>Category</u>	<u>UseCode(s)/ExemptionCode(s)</u>	<u>Assessment</u>
Vacant Unusable Tract –	0009, 1009, & 9909.....	\$0.00
Mobile Home Attachments –	2832.....	\$0.00
Churches & Parsonages –	7100 & 7101.....	\$0.00
Forest, Parks, Recreation Area –	8082 & 8200.....	\$0.00
Public Schools, Colleges, Hospitals –	8083, 8084, 8085, 8300, 8400 & 8500.....	\$0.00
County, State, Federal, Municipal –	8086, 8087, 8088, 8089, 8600, 8700, 8800 & 8900.....	\$0.00
Military –	8081 & 8100.....	\$0.00
Railroads –	9800.....	\$0.00
Subsurface Rights & Rights-of-Way –	9300, 9400 & 9401.....	\$0.00
Rivers, Lakes, & Submerged Lands –	9500.....	\$0.00

OTHER AUDITOR'S REPORTS



INDEPENDENT AUDITOR'S 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 Board of Commissioners
Myakka City Fire Control District
Manatee County, 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 *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of Myakka City Fire Control District (the District) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 16, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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.

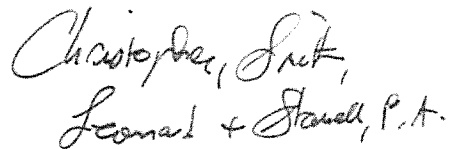
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered 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 District'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 financial statements. 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 entity'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.



CHRISTOPHER, SMITH,
LEONARD & STANELL, P.A.

February 16, 2022
Bradenton, Florida



MANAGEMENT LETTER

**Board of Commissioners
Myakka City Fire Control District
Manatee County, Florida**

Report on the Financial Statements

We have audited the financial statements of Myakka City Fire Control District, Florida, (the District) as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated February 16, 2022.

Auditor's 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 Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and 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 February 16, 2022, 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 findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Myakka City Fire Control District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identify the specific conditions met. In connection with our audit, we determined that Myakka City Fire Control District was not in a state of financial emergency as it did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.544(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor Myakka City Fire Control District's financial condition, and our financial condition assessment was based in part on representations made by management and 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.

Specific Information for an Independent Special District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year was 23.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of the District's fiscal year was 0, as there were none.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency was \$858,580.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency was \$0, as there were none.
- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project was \$0, as there were none.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes. The budget variance schedule is presented on page 26.

Specific Information for an Independent Special District that Imposes Non-Ad Valorem Special Assessments

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:


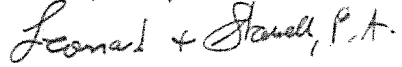
- a. The rate or rates of non-ad valorem special assessments imposed by the District are presented on pages 32 through 34.
- b. The total amount of special assessments collected by or on behalf of the District was \$1,430,781.
- c. There were no bonds issued by the District, and as such the outstanding amount is \$0, and there were no terms.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we communicate any 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 did not have any such findings.

Purpose of this 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 Board of Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

**CHRISTOPHER, SMITH,
LEONARD & STANELL, P.A.**

February 16, 2022
Bradenton, Florida



INDEPENDENT ACCOUNTANT'S REPORT ON INVESTMENT COMPLIANCE

Board of Commissioners
Myakka City Fire Control District
Manatee County, Florida

We have examined Myakka City Fire Control District's compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2021. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements 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 District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified 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 the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied in all material respects, with Section 218.415, Florida Statutes, regarding the investment of public funds for the year ended September 30, 2021.

This report is intended solely for the information and use of the District and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

CHRISTOPHER, SMITH,
LEONARD & STANELL, P.A.

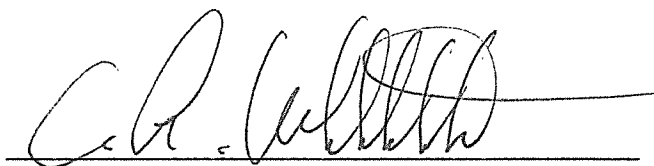
February 16, 2022
Bradenton, Florida

IMPACT FEE AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared C.L Whitehurst, III, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the Myakka City Fire Control District which is a local governmental entity in the State of Florida;
2. The governing body of the Myakka City Fire Control District adopted Resolution No. 07-01 implementing an impact fee or authorized Myakka City Fire Control District to receive and expend proceeds of an impact fee implemented; and
3. The Myakka City Fire Control District has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

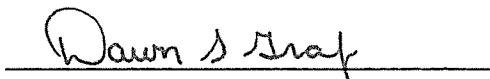
FURTHER AFFIANT SAYETH NAUGHT.



C.L. Whitehurst, III

STATE OF FLORIDA
COUNTY OF MANATEE

SWORN TO AND SUBSCRIBED before me this 28th day of February, 2022



NOTARY PUBLIC
Print Name DAWN S. GRAF

Personally known or produced identification _____

Type of identification produced: _____

My Commission Expires:

5-26-2025

