

2025

Dog Island Conservation District

Financial Statements and
Independent Auditor's Report

September 30, 2025

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**DOG ISLAND CONSERVATION DISTRICT
DOG ISLAND, FLORIDA**

SEPTEMBER 30, 2025

TABLE OF CONTENTS

Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-7
Financial Statements	
Statements of Net Position.....	8
Statements of Activities.....	9
Balance Sheets - Governmental Fund Type - General Fund.....	10
Reconciliation of the Balance Sheets of the Governmental Fund to the Statements of Net Position.....	11
Statements of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type - General Fund	12
Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statements of Activities.....	13
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund.....	14
Notes to Financial Statements.....	15-21
Additional Elements of Report Prepared in Accordance with <i>Government Auditing Standards</i>, Issued by the Comptroller General of the United States; and the <i>Rules of the Auditor General of the State of Florida</i>	
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 <i>Government Auditing Standards</i>	22-23
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes - Investment of Public Funds	24
Management Letter.....	25-27

INDEPENDENT AUDITOR'S REPORT

Dog Island Conservation Board
Dog Island Conservation District
Dog Island, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Dog Island Conservation District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2025, the respective changes in financial position, and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

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Dog Island Conservation Board
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Dog Island, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

Dog Island Conservation Board
Dog Island Conservation District
Dog Island, Florida

INDEPENDENT AUDITOR'S REPORT

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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2025, 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 and 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.

Report on Summarized Comparative Information

We have previously audited the District's 2024 financial statements and our report, dated January 31, 2025, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein, as of and for the year ended September 30, 2024, is consistent, in all material respects, with the audited financial statements from which it was derived.

Purvis Gray

December 16, 2025
Tallahassee, Florida

**DOG ISLAND CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Management is pleased to offer the following assessment of the business operations of the Dog Island Conservation District (the District) for the year ended September 30, 2025:

The Dog Island Conservation District continues to pursue the directives established for it in the State of Florida Enabling Legislation. Numerous repairs were performed in Fiscal Year 2025. The LCM finger dock that was destroyed by Hurricane Helene was rebuilt. The Tyson Harbor protective revetment was also rebuilt. The roll door for the on-island shop was also damaged by Helene. A new door was purchased and installed. Additionally, a new household garbage compactor receiver was purchased. The LCM was pulled from the water to perform much needed maintenance, including bottom work, welding, new inspection covers and prop shaft. The District also began the process of rebuilding the Tyson Harbor Ferry Dock, including design, permitting and fund raising.

The District continues to work closely with Audubon and Nature Conservancy on the protection of the island as a whole and shore and seabirds specifically. This includes signage placement and acquisition as well as funding Franklin County Sheriffs to patrol busy holiday weekends. The District designed, produced and distributed sea turtle nesting information placards and distributed them to District residents.

The District also removed all debris from roadways and beaches resulting from Helene. The District continues to increase the balance in our FEMA/Hurricane Response fund for hurricane debris removal.

The management of the Dog Island Conservation District (the District) has prepared the following discussion and analysis to: (a) assist the reader in focusing on significant financial issues, (b) provide an overview and analysis of the District's financial activities, (c) identify changes in the District's financial position, and (d) identify material deviations from the approved budget.

Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the District's financial statements and notes to financial statements.

Financial Highlights

- Assets of the District exceeded its liabilities at September 30, 2025, by \$1,150,907. The District continues to invest in improvement of island facilities to better serve the needs of District property owners.
- As of September 30, 2025, the District recorded expenses in excess of revenues by \$21,569, primarily due to recording depreciation expense on fixed assets, new capital asset additions, and significant repairs on the LCM.
- The District added \$42,208 of capital asset additions during the fiscal year. The additions included a new garbage container and improvements to the dock.

**DOG ISLAND CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Overview of the Financial Statements

The basic financial statements comprise three components:

- District-Wide Financial Statements
- Fund Financial Statements
- Notes to Financial Statements

District-Wide Financial Statements

The District-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of accounting. The statement of net position provides information about the District's financial position, its assets, and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is a measure of the financial health of the District. The statement of activities presents information about the change in the District's net position, and its results of operations during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

Fund Financial Statements

Fund financial statements are one of the components of the basic 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 uses fund accounting to ensure prudent fiscal management. Certain funds are established by law, while others are created by legal agreements. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This contrasts with the entity-wide perspective contained in the District-wide statements. The District reports on one governmental fund: the General Fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the District-wide financial statements. However, the governmental funds utilize a spendable financial resources measurement focus rather than the economic resources measurement focus found in the District-wide financial statements. The financial resources measurement focus allows the governmental fund statements to provide information on *near-term* inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year.

The governmental fund statements provide a detailed short-term view that may be used to evaluate the District's *near-term* financing requirements. This short-term view is useful when compared to the long-term view presented as governmental activities in the District-wide financial statements. To facilitate this comparison, both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation of governmental funds to governmental activities. The governmental funds balance sheet and statement of revenues,

**DOG ISLAND CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

expenditures, and changes in fund balances provide detailed information about the General Fund. The District adopts an annual appropriated budget for the General Fund. A budgetary comparison schedule has been provided to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the District-wide and fund financial statements.

CONDENSED FINANCIAL STATEMENTS

**NET POSITION
SEPTEMBER 30, 2025**

Assets	<u>2025</u>	<u>2024</u>
Current Assets	\$ 183,132	\$ 208,322
Capital Assets	<u>1,012,645</u>	<u>1,020,890</u>
Total Assets	<u>1,195,777</u>	<u>1,229,212</u>
Liabilities		
Current Liabilities	22,764	24,296
Non-Current Liabilities	<u>22,106</u>	<u>32,440</u>
Total Liabilities	<u>44,870</u>	<u>56,736</u>
Net Position		
Investment in Capital Assets	1,012,645	1,020,890
Restricted	68,631	9,260
Unrestricted	<u>69,631</u>	<u>142,326</u>
Total Net Position	<u>\$ 1,150,907</u>	<u>\$ 1,172,476</u>

**CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Revenues	<u>2025</u>	<u>2024</u>
Program Revenues:		
Charges for Services	\$ 49,867	\$ 63,448
Capital Grants and Contributions	64,702	-
General Revenues:		
Property Taxes	127,656	118,914
Interest Income	7,159	9,468
Other	<u>40,692</u>	<u>39,860</u>
Total Revenues	<u>290,076</u>	<u>231,690</u>
Expenses		
General Government	55,095	53,376
Physical Environment	52,091	26,708
Transportation	<u>204,459</u>	<u>163,291</u>
Total Expenses	<u>311,645</u>	<u>243,375</u>
Change in Net Position	(21,569)	(11,685)
Net Position, Beginning of Year	<u>1,172,476</u>	<u>1,184,161</u>
Net Position, End of Year	<u>\$ 1,150,907</u>	<u>\$ 1,172,476</u>

**DOG ISLAND CONSERVATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Financial Analysis of Dog Island Conservation District's Governmental Activities

- The District's Net Position decreased by \$21,569 during the fiscal year 2024-2025.
- Property Taxes increased mostly due to an increase in real estate values.
- Other Income increased as the District received more donations towards capital improvements and for other District activities.
- Expenses increased for the District as a consequence of inflation in general. Most of the increase owes to continued repairs of capital assets and general maintenance of the District.

Financial Analysis of the General Fund

This section provides an analysis of the balances and transactions of the General Fund. The analysis addresses the reasons for significant changes in fund balances and the effect of the availability of fund resources for future use.

General Fund Budgetary Highlights

In the current year, actual operating revenues were \$67,246 over budget and actual operating expenditures were under budget by \$2,077. Total actual expenses exceeded total actual revenues by \$23,207. See budget-to-actual schedule for further details.

Request for Information

This report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information in this report, or requests for additional information, should be addressed as follows:

Treasurer
Dog Island Conservation District
P.O. Box 14288
Tallahassee, Florida 32317-4288

STATEMENTS OF NET POSITION
SEPTEMBER 30, 2025,
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2024
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

ASSETS

	Governmental Activities	
	2025	2024
Current Assets		
Cash and Cash Equivalents	\$ 92,452	\$ 126,982
Investments	72,087	62,878
Prepaid Expenses	18,443	18,387
Other Assets	150	75
Total Current Assets	183,132	208,322
Non-Current Assets		
Capital Assets:		
Land	821,586	821,586
Buildings and Equipment, Net of Depreciation	191,059	199,304
Total Non-Current Assets	1,012,645	1,020,890
Total Assets	1,195,777	1,229,212

LIABILITIES AND NET POSITION

Current Liabilities		
Accounts Payable and Accrued Expenses	12,430	14,413
Current Portion of Long-Term Debt:		
Installment Purchase Principal Due Within One Year	10,334	9,883
Total Current Liabilities	22,764	24,296
Non-Current Liabilities		
Installment Purchase Obligation	22,106	32,440
Total Non-Current Liabilities	22,106	32,440
Total Liabilities	44,870	56,736
Net Position		
Net Investment in Capital Assets	980,205	978,567
Restricted for:		
Land Conservation	8,035	9,260
Capital Improvement	60,596	-
Unrestricted	102,071	184,649
Total Net Position	\$ 1,150,907	\$ 1,172,476

See accompanying notes.

STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025,
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2024
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

<u>Function Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and</u>	
		<u>Charges</u>	<u>Capital</u>	<u>Changes in Net Position</u>	
		<u>for</u>	<u>Grants and</u>	<u>Governmental Activities</u>	
		<u>Services</u>	<u>Contributions</u>	<u>2025</u>	<u>2024</u>
Governmental Activities					
General Government	\$ 55,095	\$ -	\$ -	\$ (55,095)	\$ (53,376)
Physical Environment	52,091	18,667	64,702	31,278	(2,100)
Transportation	204,459	31,200	-	(173,259)	(124,451)
Total Governmental Activities	<u>\$ 311,645</u>	<u>\$ 49,867</u>	<u>\$ 64,702</u>	<u>(197,076)</u>	<u>(179,927)</u>
General Revenues					
Property Taxes				127,656	118,914
Interest				7,159	9,468
Miscellaneous				40,692	39,860
Total General Revenues				<u>175,507</u>	<u>168,242</u>
Change in Net Position				(21,569)	(11,685)
Net Position, Beginning of Year				<u>1,172,476</u>	<u>1,184,161</u>
Net Position, End of Year				<u>\$ 1,150,907</u>	<u>\$ 1,172,476</u>

See accompanying notes.

BALANCE SHEETS
GOVERNMENTAL FUND TYPE - GENERAL FUND
SEPTEMBER 30, 2025,
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2024
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

	2025	2024
Assets		
Cash and Cash Equivalents	\$ 92,452	\$ 126,982
Investments	72,087	62,878
Prepaid Expenses	18,443	18,387
Other Assets	150	75
Total Assets	183,132	208,322
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	12,430	14,413
Total Liabilities	12,430	14,413
 Fund Balance		
Non-Spendable - Prepaid Expenses	18,443	18,387
Restricted for:		
Land Conservation	8,035	9,260
Capital Improvements	60,596	-
Unassigned	83,628	166,262
Total Fund Balance	170,702	193,909
 Total Liabilities and Fund Balance	 \$ 183,132	 \$ 208,322

See accompanying notes.

**RECONCILIATION OF THE BALANCE SHEETS OF THE
GOVERNMENTAL FUND TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2025,
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2024
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA**

	2025	2024
Total Fund Balance of Governmental Fund	\$ 170,702	\$ 193,909
 Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund.	980,205	1,020,890
Long-term liabilities, including lease liabilities, are not due and payable in the current period, and, therefore, are not reported in the governmental fund.	(32,440)	(42,323)
Net Position of Governmental Activities	\$ 1,118,467	\$ 1,172,476

See accompanying notes.

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025,
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2024
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

	<u>2025</u>	<u>2024</u>
Revenues		
Taxes	\$ 127,656	\$ 118,914
Charges for Services	49,867	63,448
Miscellaneous	112,553	49,328
Total Revenues	<u>290,076</u>	<u>231,690</u>
Expenditures		
Current:		
General Government	55,095	53,376
Physical Environment	49,101	24,167
Transportation	155,064	116,987
Debt Service:		
Principal	9,883	9,452
Interest	1,932	2,364
Capital Outlay	42,208	34,818
Total Expenditures	<u>313,283</u>	<u>241,164</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,207)</u>	<u>(9,474)</u>
Net Change in Fund Balance	(23,207)	(9,474)
Fund Balance, Beginning of Year	<u>193,909</u>	<u>203,383</u>
Fund Balance, End of Year	<u><u>\$ 170,702</u></u>	<u><u>\$ 193,909</u></u>

See accompanying notes.

**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO
THE STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025,
WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2024
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA**

	2025	2024
Net Change in Fund Balance - Total Governmental Fund	\$ (23,207)	\$ (9,474)
 Amounts Reported for Governmental Activities in the Statements of Activities are Different Because:		
 Governmental funds report capital purchases as expenditures. However, in the statement of activities, the cost of those assets are depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital purchases exceeded depreciation in the current year.		
Capital Asset Additions	42,208	34,818
Depreciation Expense	(50,453)	(46,481)
 The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal consumes the current financial resources of governmental funds. Neither has any effect on net position.		
Repayment of Principal	9,883	9,452
Change in Net Position of Governmental Activities	\$ (21,569)	\$ (11,685)

See accompanying notes.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues				
Taxes	\$ 125,020	\$ 127,620	\$ 127,656	\$ 36
Charges for Services	52,300	52,300	49,867	(2,433)
Miscellaneous	40,310	42,910	112,553	69,643
Total Revenues	<u>217,630</u>	<u>222,830</u>	<u>290,076</u>	<u>67,246</u>
Expenditures				
Current:				
General Government	61,000	59,500	55,095	4,405
Physical Environment	30,300	43,600	49,101	(5,501)
Transportation	144,500	158,200	155,064	3,136
Debt Service:				
Principal	9,800	9,900	9,883	17
Interest	2,300	1,950	1,932	18
Capital Outlay	15,000	42,210	42,208	2
Total Expenditures	<u>262,900</u>	<u>315,360</u>	<u>313,283</u>	<u>2,077</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(45,270)	(92,530)	(23,207)	69,323
Fund Balance, Beginning of Year	<u>45,270</u>	<u>92,530</u>	<u>193,909</u>	<u>101,379</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,702</u>	<u>\$ 170,702</u>

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

Dog Island Conservation District (the District) is an independent special district created by Special Act of the Legislature of the State of Florida in Chapter 75-374, as amended. The express purpose of this legislation was to have the District guide the coordinated, balanced, and harmonious development of Dog Island in Franklin County, Florida. The District is to promote the health, safety, and welfare of both visitors and property owners and, in addition, to maintain and preserve aesthetic values and the display of such attractiveness and to prevent congestion and the destruction of natural beauty.

The governing body of the District is the Dog Island Conservation Board, consisting of five directors. The directors serve terms of two years with no more than three terms ending in any year. Each director must be a citizen of the United States and the owner of a fee simple title to real estate located in the District.

The accounting policies of the District conform to generally accepted accounting principles applicable to governmental entities.

There are no agencies, boards, or authorities which are controlled by or dependent upon the District.

Government-Wide and Fund Financial Statements

The District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 38, *Certain Financial Statement Note Disclosures*. The basic financial statements consist of the government-wide financial statements and fund financial statements. The government-wide financial statements required under this statement (the statements of net position and the statements of activities) report information on all the non-fiduciary activities of the District.

The statements of activities demonstrate the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements (fund financial statements) are provided for governmental funds. A reconciliation is provided that converts the results of governmental fund accounting to the government-wide presentations. The District reports one governmental fund.

Basis of Presentation

■ **Governmental Fund Type**

The General Fund is used to account for all financial resources of the District, which includes general government, transportation, and physical environment.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). The basis of accounting determines when transactions and economic events are reflected in the financial statements, and measurement focus identifies which transactions and events should be recorded.

Revenues are measurable when they are subject to reasonable estimation, while the available criterion is satisfied when revenues are collectible during the period and actual collection will occur either: a) during the current period; or b) after the end of the period, but in time to pay fund liabilities. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures, if measurable, are recorded when they have been used or are expected to use current expendable financial resources.

Budget

An annual budget was adopted by the District for the fiscal year ended September 30, 2025. Budget amounts presented in the accompanying financial statements are shown as amended by the District. All appropriations lapse at the close of the fiscal year to the extent that they have not been expended.

Service Revenue

The General Fund collects service revenue for the use of the airport, roads, and waste disposal. These fees are recorded as revenue in the fiscal year in which they are earned.

Accounts Receivable

Accounts receivable, if any, are stated at their estimated net realizable value.

Capital Assets

Capital assets, which include property and equipment, are reported in the governmental activities columns in the government-wide financial statements. Property and equipment are depreciated using the straight-line method over the following useful lives:

Assets	Years
Machinery, Equipment, and Vehicles	5-10
Docks	10-20

Property Taxes

The tax levy of the District is established by the Dog Island Conservation Board prior to October 1 of each year. The District established a property tax levy of four mills for the 2024-2025 fiscal year. Property taxes are billed and collected for the District by the Franklin County Tax Collector according to Florida Statute, under the following calendar:

Lien Date	January 1
Levy Date	October 1
Due Date	November 1
Delinquency Date	April 1 of the Following Year

Encumbrances

The District does not use the encumbrance method of accounting.

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total. Such information does not constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended September 30, 2024, from which the summarized information was derived. Certain prior-year amounts have been reclassified to conform with current year presentation. Such reclassifications had no effect on total net position.

Fund Balances

■ **Classifications**

The District has implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), as required. The purpose of GASB 54 is to improve the consistency and usefulness of fund balance information to the financial statement user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned, and unassigned.

- **Non-Spendable**—This component of fund balance consists of amounts that cannot be spent because: a) they are not expected to be converted to cash, or b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.
- **Restricted**—This component of fund balance consists of amounts that are constrained either: a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments); or b) by law through constitutional provisions or enabling legislation.
- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., ordinance or resolution) of the District's governing authority (the Board). These committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (e.g., ordinance or resolution) employed to constrain those amounts.
- **Assigned**—This component of fund balance consists of amounts that are constrained by a less-than-formal action of the Board, or by an individual or body to whom the Board has delegated this responsibility. In addition, residual balances in capital projects and debt service funds are considered assigned for the general purpose of the respective fund.
- **Unassigned**—This classification is used for: a) negative unrestricted fund balances in any governmental fund, or b) fund balances within the General Fund that are not restricted, committed, or assigned.

■ **Flow Assumptions**

When multiple categories of fund balance are available for expenditures, the District will start with the most restricted category. Unassigned fund balance is used when expenditures are incurred for purposes for which amounts in any other classification could not be used.

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

Note 2 - Deposits and Investments

All cash consists of monies held in checking accounts. At September 30, 2025, the carrying amount of the District’s deposits was \$92,452 and the bank balance was \$92,982. These funds were held by a qualified public depository within the State of Florida and are fully insured.

Investments consist of amounts held by the State Board of Administration (SBA). General Fund investments at year-end were \$72,087. The investments with the SBA, an investment pool maintained by the State of Florida, are recorded at amortized cost, which approximates market value.

The total cash and cash equivalents and investment balances of the District at September 30, 2025, comprise the following items:

	Amount	Credit Rating	Investment Maturity
Cash and Cash Equivalents			
Cash – Checking	\$ 35,336		
Cash – Disaster Recovery	55,108		
Cash – Petty Cash	2,008		
Total Cash and Cash Equivalents	92,452		
 Investments			
Investments with the SBA:			
Florida PRIME	72,087	AAAm (S&P)	Less Than 1 Year
Total Investments	72,087		
Total Cash, Cash Equivalents, and Investments	\$ 164,539		

Authorized Investments

Florida Statute 218.415 authorizes the District to invest in state pools and obligations of the United States Treasury and agencies. The District’s investment policy is not more restrictive than Florida Statutes. Investments of \$72,087 represent amounts held with the Florida SBA, Local Government Surplus Funds Trust (PRIME Fund). The fund invests in money market and U.S. treasury notes, collateralized mortgage obligations, asset backed securities, agency notes, agency ARM pass-through, corporate bonds, government-related securities, and certificates of deposit. This fund is carried at amortized cost.

Amortized cost includes accrued income and is a method of calculating an investment’s value by adjusting its acquisition cost for amortization of discount or premium over the period from purchase to maturity. Thus, the balance in the fund is its fair value.

The SBA’s interpretation of GASB Statement No. 79 is that the Florida PRIME investment pool currently meets all necessary criteria to measure its investments at amortized cost. Therefore, as a participant in the SBA’s Florida Prime investment pool, the District’s investments in Florida PRIME were also measured at amortized cost for fiscal year 2024-2025. For Florida PRIME, with regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states, “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the Executive may extend the moratorium until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days". With regard to liquidity fees, Florida Statutes 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made. As of September 30, 2025, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Risk Disclosure

The following items discuss the District's exposure to various risks associated with investments:

- *Credit Risk*—The District minimizes credit risk, the risk of loss due to failure of the security, by limiting investments to authorized investments. The PRIME Fund is rated by Standards & Poor. The current rating is AAAM. The investment manager of Florida PRIME manages credit risk by purchasing only high-quality securities; performing a credit analysis to develop a database of issuers and securities that meet the investment manager's minimum standard; and by regularly reviewing the portfolio's securities financial data, issue news and developments, and ratings of the nationally recognized statistical rating organizations.
- *Interest Rate Risk*—The District manages its exposure to declines in fair values of investments by investing operating funds primarily in short-term securities and the SBA Florida PRIME. The weighted average days to maturity of the PRIME Fund at September 30, 2025, was 47 days. Next interest rate reset dates for floating rate securities are used in the calculation of the weighted average days to maturity.
- *Custodial Credit Risk*—Investments are subject to custodial credit risk if the securities are uninsured, not registered in the District's name, and held by the party that either sells to or buys for the District. No investments held at year-end were subject to custodial credit risk. The SBA Florida PRIME does participate in securities lending, but the District owns shares of the Florida PRIME and not the underlying investments. Neither the District nor Florida PRIME has participated in a securities lending program in the fiscal year ended September 30, 2025.

Note 3 - Property and Equipment

During fiscal year 2022, the District acquired 40 acres of land totaling \$603,116. This land is subject to a conservation easement and, therefore, is not eligible for general government use. The following is a schedule of changes in property and equipment for the period ended September 30, 2025:

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

	Balance October 1, 2024	Additions	(Deletions)	Balance September 30, 2025
Property and Equipment				
Land	\$ 821,586	\$ -	\$ -	\$ 821,586
Buildings and Equipment	999,311	42,208	(5,000)	1,036,519
Accumulated Depreciation	(800,007)	(50,453)	5,000	(845,460)
Property and Equipment, Net	<u>\$ 1,020,890</u>	<u>\$ (8,245)</u>	<u>\$ -</u>	<u>\$ 1,012,645</u>

Depreciation expense was charged to functions as follows:

Physical Environment	\$ 2,990
Transportation	47,463
Total Depreciation Expense	<u>\$ 50,453</u>

Note 4 - Long-Term Liabilities

During 2022, the District entered into an installment purchase agreement totaling \$71,000 for a new tractor. The agreement stipulates 7 yearly payments, after which ownership of the tractor transfers to the District. The interest rate for this agreement is 4.565%. Interest expense on the installment purchase obligation is reported in the transportation function on the statements of activities and totaled \$1,932 for the year. The following is a schedule of additions and deletions for the installment purchase long-term liability:

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025	Due Within One Year
Installment Purchase Obligation	\$ 42,323	\$ -	\$ (9,883)	\$ 32,440	\$ 10,334

Principal and interest payments for the next three fiscal years for the installment purchase are as follows:

	Principal	Interest
Fiscal Year 2026	\$ 10,334	\$ 1,481
Fiscal Year 2027	10,806	1,009
Fiscal Year 2028	11,300	516
Total	<u>\$ 32,440</u>	<u>\$ 3,006</u>

NOTES TO FINANCIAL STATEMENTS
DOG ISLAND CONSERVATION DISTRICT - DOG ISLAND, FLORIDA

Note 5 - Detail of Expenditures - Budget and Actual

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
General Government			
Administrative Expense	\$ 41,400	\$ 40,448	\$ 952
Non-Allocated Expense	13,100	12,967	133
Contingency	5,000	1,680	3,320
Total General Government	59,500	55,095	4,405
Physical Environment			
Garbage Truck	14,650	14,646	4
Solid Waste Removal	10,400	10,118	282
Island Stewardship	700	700	-
Hurricane Response	17,850	23,637	(5,787)
Total Physical Environment	43,600	49,101	(5,501)
Transportation			
Airfield Expense	8,350	8,301	49
Roads	98,150	96,117	2,033
Dock Expense	2,050	1,965	85
LCM Operations	5,850	5,301	549
LCM Repairs	15,850	15,504	346
Submerged Land Lease	3,150	3,148	2
Workshop	6,300	6,248	52
Ferry Services	18,500	18,480	20
Total Transportation	158,200	155,064	3,136
Capital Outlay	42,210	42,208	2
Debt Service	11,850	11,815	35
Total Expenditures	\$ 315,360	\$ 313,283	\$ 2,077

Note 6 - Personnel

The District does not currently have any salaried employees. All services provided are performed by independent contractors to the District.

Note 7 - Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk exposure to the District. Insurance claims made by the District have not exceeded coverage for the last three fiscal years.

**ADDITIONAL ELEMENTS OF REPORT PREPARED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, ISSUED
BY THE COMPTROLLER GENERAL OF THE UNITED STATES; AND
THE *RULES OF THE AUDITOR GENERAL* OF THE STATE OF FLORIDA**

**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***

Dog Island Conservation Board
Dog Island Conservation District
Dog Island, 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 the major fund of Dog Island Conservation District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2025.

Report on 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 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 consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Dog Island, Florida

**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***

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

December 16, 2025
Tallahassee, Florida

**INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES – INVESTMENT OF PUBLIC FUNDS**

Dog Island Conservation Board
Dog Island Conservation District
Dog Island, Florida

We have examined Dog Island Conservation District’s (the District) compliance with Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2025, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the District’s compliance with those requirements. Our responsibility is to express an opinion on the District’s compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the 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 non-compliance, 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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 the aforementioned requirements during the fiscal year ended September 30, 2025.

This report 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 District and its management, and the Dog Island Conservation Board of Dog Island, Florida, and is not intended to be, and should not be used, by anyone other than these specified parties.

Purvis Gray

December 16, 2025
Tallahassee, Florida

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MANAGEMENT LETTER

Dog Island Conservation Board
Dog Island Conservation District
Dog Island, Florida

Report on the Financial Statements

We have audited the financial statements of Dog Island Conservation District (the District) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated December 16, 2025.

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 Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with the American Institute of Certified Public Accountants *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 December 16, 2025, 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 financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The District was established by Special Act of the Legislature of the State of Florida in Chapter 75-374, as amended. There were no component units related to the District.

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Dog Island Conservation Board
Dog Island Conservation District
Dog Island, Florida

MANAGEMENT LETTER

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

UNAUDITED

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 total number of District employees compensated in the last pay period of the District's fiscal year as 0. The District has no employees.
- b. The total number of independent contractors to whom non-employee compensation was paid in the last month of the District's fiscal year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0. As noted above, the District has no employees of its own.
- d. All compensation earned by or awarded to non-employee independent contractors, whether paid or accrued, regardless of contingency as \$191,345.

Dog Island Conservation Board
Dog Island Conservation District
Dog Island, Florida

MANAGEMENT LETTER

- 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. There were no construction projects that began on or after October 1 in the fiscal year.
- 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, as \$52,460. A budget versus actual statement is presented on page 14 of the financial statements.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, *Rules of the Auditor General*, the District reported:

- a. The millage rate imposed by the District as 0.4.
- b. The total amount of ad valorem taxes collected by or on behalf of the District as \$127,656.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds, if any, as \$0.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste, 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 warrants the attention of those charged with governance. In connection with our audit, we did not note 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 Directors, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

December 16, 2025
Tallahassee, Florida

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