

Lake~Sumter MPO - February 2025 MPO Governing Board Meeting

Please register for Lake~Sumter MPO - February 2025 MPO Governing Board Meeting on Feb 26, 2025, 2:00 PM EST at:

<https://attendee.gotowebinar.com/register/9027443905791551836>

After registering, you will receive a confirmation email containing information about joining the webinar.

2 p.m. Call to Order by the Chair

- A. Invocation / Pledge of Allegiance
- B. Proper Noticing
- C. Roll Call – Determination of Quorum
- D. Chair’s Announcements
- E. Proposed revisions to today’s Agenda

I. OPPORTUNITY FOR PUBLIC COMMENT *(on agenda or general comments)*

At this point in the meeting the Board will hear questions, comments, and concerns from the citizens. If the issue raised is not on today’s agenda, action will not be taken by the Board at this meeting. Questions may be answered by staff or referred for appropriate staff action. If further action is necessary, the item may be placed on a future Governing Board agenda. Public comment shall be limited to three minutes per person.

II. CONSENT AGENDA

Consent approval is requested of the following items:

- A. Consideration to approve, **December 11, 2024, MPO Governing Board Meeting Minutes.**
- B. Approval of Renewal of **Lake Sumter MPO Lease Agreement** @ 1300 Citizens Blvd., Suite 175 Leesburg, FL.
- C. Consideration to approve **Resolution 2025-2** Amending the FY 24/25 Budget to add 212,742. (added in December to UPWP but not budget).
- D. Authorization for the Chair to review and sign off on the Executive Directors time sheets and travel records for the first quarter of fiscal year 2025.
- E. **Consideration of Resolution 2025-01 Adopting the statewide performance measure targets for Safety PM1, Bridge and Pavement PM2, and System Performance and Freight Movement PM3.** Approval of the PM1 Safety targets as set by FDOT on August 31, 2024. As in prior years the statewide target for all five measures is set at zero. The DRAFT 2055 Florida Transportation Plan Performance Report is attached for your reference. FDOT adjusted the 2025 targets on October 1, 2024, for PM2 & PM3 and by March 30, 2025, MPOs must update their 2025 targets.

[DRAFT 2055 Florida Transportation Plan Performance Report](#)

III. ACTION ITEMS

- A. MSL, CPA Advisors for Auditing Services, will present the independent audit results performed for the fiscal year from July 1, 2023, through June 30, 2024. The audit is required as a condition of receiving federal funds. After review and approval, the audit documentation will be posted on the MPO website. Joel Knopp, MSL, will present the Independent Audit and Financial Statement.

Audited Financial Statements for the year ended June 30, 2024, audited by MSL, P.A. End of Audit Communications Letter to the Board

Motion to accept the FY 2023/24 Independent Audit and Financial Statement.

- B. **Approval of Resolution 2025-3 Amending the 2025-2029 Transportation Improvement Program (TIP).** FDOT requests the Lake~Sumter MPO amend the 2025-2029 TIP adding project #430253-6 CR 466A. Project #430253-6 has received federal earmark funding, and a Project Development and Environment (PD&E) study phase has been added in FY 2025 and the Construction (CST) phase moved to FY 2026.

FDOT TIP Amendment Letter

Motion to Approve Resolution 2025-3 Amending the FY2025-2029 TIP

Roll Call Vote Required

- C. **2050 Long Range Transportation Plan (LRTP) -Phase 2 & DRAFT Public Involvement Plan (PIP) Approval**

The LRTP identifies transportation improvements necessary to maintain adequate mobility and to accommodate growth forecasted over the next twenty (25) years. The current LRTP (Transportation 2045) includes projects through the year 2045. The process includes innovative technical modeling and collaborative public engagement.

Public involvement during development of the LRTP is guided by an independent and focused PPP, though strategies and tactics are coordinated with this document to ensure overall continuity. As required by federal law, a formal public comment period is held prior to Board adoption, providing a structured avenue for public input.

DRAFT 2050 LRTP Public Involvement Plan

Motion to approve the 2050 LRTP PIP

IV. DISCUSSION ITEMS:

- A. **District 5 Tentative Five-Year Work Program Presentation**

The Five-Year Work Program is our plan for transportation system improvements programmed during the next five years. The Five-Year Work Program includes planning activities, preliminary engineering, right-of-way acquisition, construction and public transportation projects within Brevard, Flagler, Lake, Marion, Orange, Osceola, Seminole, Sumter, and Volusia counties planned by FDOT and the Florida Turnpike Enterprise. The Tentative Five-Year Work Program includes projects scheduled for Fiscal Years 2025/26 through 2029/30 (projects to be programmed July 1, 2025, through June 30, 2030). After the public comment period ends, the Tentative Work Program is reviewed by the Florida Legislature and the Governor and is then adopted by the State Secretary of Transportation on July 1, 2025.

[FDOT D5 Tentative Work Program Website](#)

[FDOT D5 Tentative Work Program Interactive Map](#)

[Lake County Summary 2026-2030](#)

[Sumter County Summary 2026-2030](#)

[Florida's Turnpike Enterprise Tentative Work Program](#)

[FDOT D5 Tentative Work Program Presentation](#)

B. 2025 List of Priority Projects (LOPP) – Timeline to Adoption June 2025

The Lake~Sumter MPO develops and approves its LOPP annually. Projects in the LOPP represent the highest-priority unfunded transportation improvements in the MPO's planning area that were not programmed during the following five-year period. The Florida Department of Transportation (FDOT) uses each MPO's LOPP to aid in their decisions as to which projects should be added to their Work Program each year. MPO staff and consultants will brief committee members on the LOPP development process and schedule, as well as provide a summary of the funding status of projects included on the 2024 LOPP.

[2025 LOPP Schedule](#)

C. Central Florida Safety Strategic Plan & Safety Summit - May 9th at Daytona International Speedway. Save the Date.

The Central Florida Safety Strategic Plan (CFSSP), a bold framework on how state and local communities will work together across Central Florida to address safety challenges on our roads. FDOT invites you to view and share the CFSSP with your partners, stakeholders, and communities. Reducing and eliminating severe injuries and fatalities in our region will require collaboration, teamwork, and partnerships across all agencies and stakeholders. Through this collaboration, the CFSSP was created.

[Central Florida Safety Strategic Plan](#)

Central Florida Safety Strategic Plan Website

D. Lake County Transit Development Plan 2025 Annual Progress Report

The State of Florida Public Transit Block Grant Program was enacted by the Florida Legislature to provide a stable funding source for public transit. The Block Grant Program requires public transit service providers to develop, adopt, and annually update a 10-year Transit Development Plan (TDP). Under legislation that became effective February 20, 2007, the TDP must undergo a Major Update every five years. In the interim years, an update is to be submitted in the form of a progress report on the 10-year implementation program of the TDP.

Each update must be submitted annually to the appropriate Florida Department of Transportation (FDOT) District Office by March 1st. This document serves as Lake County's annual progress report for the second year of the TDP Major Update (FY 2023) and meets the TDP annual progress report requirement under Rule Chapter 14-73, Florida Administrative Code (FAC).

Lake County Transit Development Plan 2025 Annual Progress Report

V. REPORTS, PRESENTATIONS,

- 1. FDOT – US 301 Widening and Realignment Presentation***
- 2. FDOT Report – Chuck Koppennolle, FDOT MPO Liaison***
- 3. Lake County Transit Report – info only***

VI. BOARD MEMBER COMMENTS:

VII. ADJOURNMENT NEXT MEETING: APRIL 23, 2025 @ 2:00 P.M.

Pursuant to the provisions of Chapter 286, Florida Statutes, Section 286.0105, if any person decides to appeal any decision made by the above named board with respect to any matter considered at the meeting, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. All interested citizens are welcome to attend. Persons with disabilities needing assistance to participate in any of the proceedings should contact (352) 315- 0170, 48 hours in advance of the meeting.



MEETING MINUTES
Wednesday, December 11, 2024
Lake~Sumter MPO
1300 Citizens Blvd, Suite 175
Leesburg, FL 34748

Members Present:

Commissioner Anthony Sabatini
Commissioner Sean Parks
Commissioner Leslie Campione
Commissioner Timothy Morris
Commissioner Don Wiley
Commissioner Deb Butterfield
Mayor Keith Keogh
City Commissioner Ed Freeman
Jimmy Burry
Councilmember Cal Rolfson (Chair)
Council Member Sandy Gamble (1st Vice Chair)
City Commissioner Joe Elliott (Sumter At Large Rep)
Councilor Tim Everline
Councilor Jon Arnold

Representing:

Lake County BCC
Lake County BCC
Lake County BCC
Lake County BCC
Sumter County BCC
Sumter County BCC
City of Groveland
Town of Lady Lake
City of Leesburg
City of Mount Dora
City of Tavares
City of Wildwood
Town of Howey-in-the-Hills*
Town of Howey-in-the- Hills*

Members Absent:

Commissioner Kirby Smith
Councilmember Michael Gonzalez
City Commissioner Gary Ashcraft
Councilmember Katherine Adams (Lake At Large Rep)
Councilor Erick Hernandez
Vice-Mayor Mitchell Mack
City Commissioner John Mobilian
Councilmember Ellen Cruz
Vacant
Councilmember Charles Felton
Vacant
Matt Schwerin
Board Member Tyler Brandenburg
Board Member Sally Moss

Lake County BCC
City of Clermont
City of Eustis
City of Umatilla
City of Minneola*
Town of Astatula*
City of Fruitland Park*
City of Mascotte*
City of Bushnell
City of Coleman*
City of Webster*
Florida Central Railroad**
Lake County Schools**
Sumter County Schools**

*Denotes non-voting members

**Denotes ex-officio, non-voting member

Staff:

Michael Woods
Doris LeMay

Executive Director
Financial Coordinator

Call to Order/Invocation/Pledge of Allegiance/Notice/Roll Call/Chairman's Announcements/Executive Director's Announcements

The meeting of the Lake-Sumter Metropolitan Planning Organization (MPO) was called to order at 2:02 p.m. by Cal Rolfson Chair. Followed by a moment of silence and the pledge of allegiance. Staff announced the meeting was properly noticed. The roll was called, at which time it was noted a quorum was present (10 voting members present).

- I. OPPORTUNITY FOR PUBLIC COMMENT** – Tim Everline presented various questions Pertaining to Palm Central and Rt19 in Howey-in-the-Hills. T.J. Fish inquired about SR 19 Traffic Study. Philip Fulmer concerns about SR 19.

II. ACTION ITEMS

- A. Consideration to approve the October 23, 2024, MPO Governing Board Minutes

Motion was made by Keith Keogh, seconded by Joe Elliott, and carried by a vote of 10-0, the Lake Sumter MPO approved Item A of Consent Agenda as presented.

- B. Approval of the 2025 MPO Governing Board and Executive Committee Calendar.

Motion was made by Sandy Gamble, seconded by Commissioner Don Wiley, and carried by a vote of 10-0, the Lake Sumter MPO approved Item B of the Consent Agenda as presented.

- C. Review and Approval of the proposed 2025 MPO Officers and Appointments as follows:

- a. Chair Sean Parks, LCBOCC, CFMPOA, MPOAC
- b. Chair Elect Sandy Gamble, City of Tavares CFMPOA, MPOAC Alternate
- c. 1st Vice Chair Don Wiley, SCBOCC, CFMPOA, MPOAC Alternate
- d. 2nd Vice Chair Chandra Myers, City of Clermont CFMPOA Alternate
- e. Past Chair Cal Rolfson, City of Mount Dora CFMPOA Alternate
- f. Lake County At Large Rep Mitchell Mack, City of Astatula
- g. Sumter County At Large Rep Victoria Summerlin City of Bushnell
- h. Lake County Transportation Disadvantaged Coordinating Board Chair Leslie Campione, LCBOCC, CFMPOA Alternate
- i. Sumter County Transportation Disadvantaged Coordinating Board Chair Jeff Bogue SCBOCC

Motion was made by Jimmy Burry, seconded by Ed Freeman, and carried by a vote of 10-0, the Lake Sumter MPO approved the 2025 MPO Slate of Officers.

- D. FY 2025-2029 Transportation Improvement Program (TIP) Amendment #3. Nick Lepp HDR provided a brief overview of the TIP Amendment. Bill Hearndon, Lake County provided additional information on the grant.

Motion was made by Commissioner Leslie Campione, seconded by Sandy Gamble, and carried by a roll call vote of 10-0, the Lake Sumter MPO approved Resolution 2024-11 Amending the 2025-2029 TIP.

- E. MPO Executive Director Annual Evaluation – Rachel Bartolowits, Lake County Attorneys office provided the Executive Committees recommendation of a 10% merit increase effective January 1, 2025, for Michael Woods. Discussion continued.

Motion was made by Commissioner Don Wiley, seconded by Ed Freeman, and carried by a vote of 10-0, the Lake Sumter MPO approved the 10% merit increase effective January 1, 2025, for Michael Woods

III. DISCUSSION ITEMS:

- A. MPO Calendar of plans and projects for 2025 – Nick Lepp, HDR, Mike Vaudo, Kimley Horn & Associates, Inc.
- B. FDOT Tentative Work Program – Michael Woods

IV. REPORTS, PRESENTATIONS

- A. FDOT Reports - Charles Koppernolle
- B. Florida Turnpike Enterprise – Siaso Fine
- C. Lake County Transit Report
- D. Sumter County Transit Report
- E. New MPO Studies and Planning Area Projects

V. BOARD MEMBER COMMENTS: Various Board members wished Merry Christmas

VII. ADJOURNMENT NEXT MEETING: February 26, 2025 @ 2:00 P.M. There being no further business to be brought to the attention of the Lake~Sumter Metropolitan Planning Organization the meeting was adjourned at 3:43 p.m.

Sean Parks, Chair

AMENDMENT TO LEASE

THIS AMENDMENT TO LEASE (this "Amendment") dated as of February ____, 2025, by and between **1300 CITIZENS BLVD, LLC**, as successor to Leesburg Citizens, LLC (the "Landlord"), and **LAKE-SUMTER METROPOLITAN PLANNING ORGANIZATION**, a metropolitan planning organization created under Section 339.175, Florida Statutes (the "Tenant").

Leesburg Citizens, LLC ("Leesburg") predecessor to Landlord and Tenant have entered into a certain Agreement of Sublease dated February 12, 2020 (the "Lease"), pursuant to which Landlord has leased to Tenant a portion of the first floor, known as Suite 175, of a building owned by Landlord located at 1300 Citizens Boulevard, Leesburg, Florida (the "Premises"). Landlord and Tenant agree that Landlord has succeeded to the interests of Leesburg as landlord under the Lease and the Lease is a direct lease between Landlord and Tenant pursuant to an Assignment, Assumption and Recognition of Subtenant Agreement dated February 12, 2020, by and among Leesburg Citizens, LLC, NC Leesburg, L.L.C., and Tenant. The Landlord and Tenant have agreed to modify the Lease as set forth herein.

NOW, THEREFORE, in consideration of the matters described above and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant hereby covenant and agree as follows:

1. **Recitals**. The foregoing recitals are true and correct and are hereby made a part of this Amendment upon the effective date.

2. **Term**. Landlord and Tenant covenant and agree that the current Term of the Lease is scheduled to expire on May 31, 2025, and is hereby extended by five (5) years and the Term shall now terminate on May 31, 2030 (the "Expiration Date"). The current Term and the Renewal Term are collectively referred to in the Lease as the "Term."

3. **Renewal Term**. Section 2.2 of the Lease is deleted in its entirety and replaced with the following new Section 2.2:

"2.2 **Renewal Term**. Provided the Tenant is not in default under the terms and provisions of this Lease, this Lease is in full force and effect and the Tenant is occupying the Leased Premises, the Tenant shall have the option to renew this Lease (the "Renewal Option"), for one (1) additional Term of five (5) years (the "Renewal Term"). The Tenant may exercise the Renewal Option by providing the Landlord with written notice thereof no later than nine (9) months prior to the Expiration Date. In the event the Tenant exercises the Renewal Option, all of the terms and provisions of the Lease shall apply for the Renewal Term, with the exception that: (i) the Tenant shall not have the right to renew the Term beyond the Renewal Term set forth herein and (ii) the Base Rent (as hereinafter defined) for the Renewal Term shall be as set forth in Section 3.2 below."

4. **Base Rent**. (a) Section 3.2 of the Lease is amended to provide that, (i) until June 1, 2025, Base Rent shall continue to be due and payable as currently set forth in the Lease; and (ii) during the period starting on June 1, 2025, and continuing until May 31, 2030, Tenant shall pay Base Rent in accordance with the following schedule:

Lease Amendment between 1300 Citizens Boulevard and the Lake-Sumter MPO.

Lease Year	Annual Base Rent	Monthly Base Rent	Annual Rate per RSF
June 1, 2025 – May 31, 2026	\$35,904.36	\$2,992.03	\$17.22
June 1, 2026 – May 31, 2027	\$36,981.49	\$3,081.79	\$17.74
June 1, 2027 – May 31, 2028	\$38,090.94	\$3,174.24	\$18.27
June 1, 2028 - May 31, 2029	\$39,233.66	\$3,269.47	\$18.82
June 1, 2029 - May 31, 2030	\$40,410.67	\$3,367.55	\$19.38

(b) During the Renewal Term the Tenant shall pay Base Rent in accordance with the following schedule:

Renewal Term Year	Annual Base Rent	Monthly Base Rent	Annual Rate RSF
June 1, 2030 – May 31, 2031	\$41,622.99	\$3,468.58	\$19.96
June 1, 2031 – May 31, 2032	\$42,871.68	\$3,572.64	\$20.56
June 1, 2032 – May 31, 2033	\$44,157.83	\$3,679.82	\$21.18
June 1, 2033 – May 31, 2034	\$45,482.56	\$3,790.21	\$21.81
June 1, 2034 – May 31, 2035	\$46,847.04	\$3,903.92	\$22.47

5. **Insurance Amendment.** Tenant shall not be required to name Landlord as additional insured on commercial general liability insurance provided for the Leased Premises.

6. **Compliance with Applicable Law.** Landlord shall provide a fully executed copy of the required Affidavit of Compliance with Florida Statutes, Sections 287.138, 288.0071, and 787.06, attached hereto and incorporated herein as **Exhibit A**. In addition, Landlord certifies compliance with the following requirements:

A. **Certification Regarding Scrutinized Companies:** The Landlord hereby certifies that, pursuant to Section 287.135, Florida Statutes, it is not listed on the Scrutinized Companies that Boycott Israel and is not participating in a boycott of Israel. The Landlord understands that pursuant to Section 287.135, Florida Statutes, the submission of a false certification may subject it to civil penalties, attorneys' fees, and costs. The Landlord further understands that any contract with the Tenant for goods or services may be terminated at the option of the Tenant if the Landlord is found to have submitted a false certification or has been listed on the Scrutinized Companies that Boycott Israel list or is participating in a boycott of Israel.

B. **Civil Rights.** During the term of this agreement the Landlord assures the Tenant that it is in compliance with Title VII of the 1964 Civil Rights Act, as amended, and the Florida Civil Rights Act of 1992, in that the Landlord does not on the grounds of race, color, national origin, religion, sex, age, disability or marital status, permit discrimination in any form or manner against the Landlord's employees

Lease Amendment between 1300 Citizens Boulevard and the Lake-Sumter MPO.

or applicants for employment. The Landlord understands and agrees that this Amendment is conditioned upon the veracity of this statement of assurance.

C. Public Entity Crimes. Pursuant to Section 287.133, Florida Statutes, a person or affiliate who has been placed on the convicted vendor list following a conviction of a public entity crime may not be awarded or perform work as a contractor, supplier, subcontractor, or contractor under a contract with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.


D. Landlord's social, political, or ideological interests. Per Section 287.05701, Florida Statutes, the Tenant will not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor.

7. Effect of Amendment. This Amendment shall bind and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors and assigns. Except as expressly set forth in this Amendment and as previously amended, the Lease is unmodified and shall remain in full force and effect. This agreement may be executed with electronic or facsimile signatures. Capitalized terms not defined herein shall have the meanings given to them in the Lease.

IN WITNESS WHEREOF, Landlord and Tenant have entered into this Amendment as of the day and year first above written.

LANDLORD:

1300 CITIZENS BLVD, LLC

By: 
Charles D. Smith
Manager

TENANT:

**LAKE-SUMTER METROPOLITAN
PLANNING ORGANIZATION (MPO)**

_____, Chair

This ____ day of _____, 2025.

Approved as to form and legality:

Rachel Bartolowits, MPO Attorney

Exhibit A
Affidavit of Compliance with Florida Statutes, Sections 287.138, 288.0071, and 787.06



AFFIDAVIT OF COMPLIANCE WITH §§ 287.138, 288.0071, AND 787.06, FLA. STAT.
CONTRACTING WITH AND PROVIDING ECONOMIC INCENTIVES TO FOREIGN ENTITIES
OF CONCERN, AND COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS

Before me, the undersigned authority, personally appeared (Name of affiant) _____, who, after being firstduly sworn, deposes and says of his or her personal knowledge the following:

1. Affiant is the (Title) _____ of (Business Name) _____ which is authorized to conduct business in the State of Florida, hereinafter called the "Business."
2. *Prohibition on Providing Personal Identifying Information to Foreign Entities of Concern:* I affirm that Business is not owned by a foreign country of concern, a does a foreign country of concern does not have a controlling interest in Business, and that Business is not organized under the laws of nor does it have its principal place of business in a foreign country of concern, as defined in Section 287.138, Florida Statutes.
3. *Prohibition on Providing Economic Incentives to Foreign Entities of Concern:* I affirm that Business is not a foreign entity, as defined in Section 288.0071, Florida Statutes.
4. *Compliance with Human Trafficking Laws:* I affirm that Business does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."
5. Under penalties of perjury, I declare that I am duly authorized and empowered and have sufficient knowledge to execute and deliver this Affidavit and that I have read the foregoing Affidavit and the facts stated in it are true.

Signed and Delivered on the _____ day of _____, 20__.

BY: _____
Signature of Affiant

Printed Name

STATE OF _____
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me by means of physical presence or online notarization, this ____ day of _____, 20__, by _____, who is personally known to me or has produced identification (type): _____.

(Notary Signature)

(SEAL)

LAKE~SUMTER METROPOLITAN PLANNING ORGANIZATION

RESOLUTION 2025-2

RESOLUTION OF THE LAKE~SUMTER METROPOLITAN PLANNING ORGANIZATION, AMENDING THE FY 2024/25 BUDGET IN ORDER TO ACCOUNT FOR UNANTICIPATED REVENUES TO BE RECEIVED IN THE TOTAL AMOUNT OF 212,742 AND UNANTICIPATED EXPENSES OF THE SAME AMOUNT IN ACCORDANCE WITH PL FUNDS AND SL FUNDS

WHEREAS, the Lake~Sumter Metropolitan Planning Organization (MPO) is the duly designated and constituted body responsible for carrying out the urban transportation planning and programming process for the Lake-Sumter Planning Area; and

WHEREAS, the MPO approved the annual budget for FY 2024/25 on June 19, 2024, with the budget not including revenues or expenses related to the PL Funds and SL Funds; and

WHEREAS, unanticipated revenues up to the amount of \$212,742.00 will be received from Florida Department of Transportation; and

WHEREAS, the unanticipated revenues of \$212,742.00 that the MPO will receive from the Florida Department of Transportation and the corresponding expenditures must be shown in the MPO’s FY 2024/25 Budget; and

NOW, THEREFORE, BE IT RESOLVED by the Lake~Sumter MPO that:

The MPO budget is hereby amended to increase the total budget for FY 2024/25 to include unanticipated revenue and expenditures as follows:

<u>REVENUE</u>				
<u>Account Number</u>	<u>Description</u>	<u>Current Budget</u>	<u>Adjustment</u>	<u>Total</u>
9650.9595115.999.331450.96518	Highway Planning Funds	\$.00	\$212,742.00	\$.00
<u>EXPENDITURES</u>				
9650.9595115.999.830310.96518	Professional Services	\$.00	\$212,742.00	\$.00

PASSED AND ADOPTED this _____ day of _____, 2025.

Lake~Sumter Metropolitan Planning Organization

Sean Parks, Chairman

This _____ day of _____, 2025.

Approved as to Form and Legality:

Melanie Marsh, MPO Attorney

LAKE~SUMTER METROPOLITAN PLANNING ORGANIZATION

RESOLUTION 2025-1

RESOLUTION OF THE LAKE~SUMTER METROPOLITAN PLANNING ORGANIZATION ADOPTING THE FLORIDA DEPARTMENT OF TRANSPORTATION, TRANSPORTATION PERFORMANCE MEASURES AND TARGETS FOR SAFETY (PM1), BRIDGE AND PAVEMENT (PM2), AND PERFORMANCE MANAGEMENT (PM3).

WHEREAS, the Lake~Sumter Metropolitan Planning Organization (MPO) is the duly designated and constituted body responsible for carrying out the urban transportation planning and programming process for Lake~Sumter Planning Area; and

WHEREAS, Section 339.175, Florida Statutes, 23 U.S.C. 134, and 49 U.S.C. 5303 require that the urbanized area, as a condition for the receipt of federal capital or operating assistance, has a continuing, cooperative, and comprehensive transportation planning process that results in plans and programs consistent with the comprehensively planned development of the urbanized area; and

WHEREAS, 23 CFR 450.314(h)(1) requires that “The MPO(s), State(s), and providers of public transportation shall jointly agree upon and develop specific written procedures for cooperatively developing and sharing information related to transportation performance data, the selection of performance targets, the reporting of performance targets, the reporting of performance to be used in tracking progress toward achievement of critical outcomes for the region of the MPO, and the collection of data for the State asset management plan for the National Highway System (NHS).”; and

WHEREAS, 23 CFR 450.314(h) (2) allows for these provisions to be documented in some other means outside the metropolitan planning agreements as determined cooperatively by the MPO, the State and providers of public transportation; and

WHEREAS, the MPO will have the option of establishing a target by either choosing to support statewide target established by the Florida Department of Transportation (FDOT) or choosing to set its own target, using a quantifiable methodology for the MPO; and

WHEREAS, the MPO supports the FDOT Transportation Performance Measures and Targets established for each applicable federally required performance measure; and

WHEREAS, FDOT set the Safety Performance Measure Target (PM1) at zero on August 31, 2024; and

WHEREAS, FDOT adjusted the Bridge and Pavement Performance Measure Target (PM2) on October 1, 2024, and

WHEREAS, FDOT adjusted the Performance Management Performance Target (PM3) on October 1, 2024

WHEREAS, the Lake~Sumter MPO, serving the role of prioritizing all federal-aid roadways including certain county roadways, and county transportation needs within the MPO Area adopts the Departments PM1 Safety targets set at zero; and the adjusted 2025 PM2 Bridge and Pavement Targets and the adjusted 2025 PM3 Performance Management Targets.

NOW, THEREFORE, BE IT RESOLVED by the Lake~Sumter MPO:

1. The MPO supports the FDOT Transportation Performance Measures and Targets for Safety (PM1); and the adjusted PM2 Bridge and Pavement Targets and the adjusted PM3 Performance Management Targets.
2. FDOT will provide its established performance targets to the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA) as mandated by the federal requirements. FDOT will notify the MPO when it reports final statewide targets; and
3. The Chair of the MPO is hereby authorized and directed to submit Resolution 2025-1, to the Florida Department of Transportation.

PASSED AND ADOPTED this _____ day of _____, 2025.

Lake~Sumter Metropolitan Planning Organization

Sean Parks, Chair

Approved as to Form and Legality:

Rachel Bartolowits , MPO Attorney

ACTION A

FINANCIAL STATEMENTS
Lake-Sumter Metropolitan Planning Organization
Year Ended June 30, 2024
with Independent Auditor's Report

Lake-Sumter Metropolitan Planning Organization

Financial Statements

Year ended June 30, 2024

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Financial Section



INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization
Leesburg, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of Lake-Sumter Metropolitan Planning Organization ("Lake-Sumter MPO") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lake-Sumter MPO'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 major fund of Lake-Sumter MPO, as of June 30, 2024, 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.

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 Lake-Sumter MPO, 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 these 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 Lake-Sumter MPO'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.

Auditor's Responsibility 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 would 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 Lake-Sumter MPO'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 Lake-Sumter MPO's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the required supplementary information, as listed in the table of contents, 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 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.

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2025, on our consideration of Lake-Sumter MPO's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Lake-Sumter MPO's internal control over financial reporting and compliance.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
January 31, 2025

Management's Discussion and Analysis

As management of the Lake-Sumter Metropolitan Planning Organization (Lake-Sumter MPO) we offer readers of Lake-Sumter MPO's financial statements this narrative overview and analysis of the financial activities of Lake-Sumter MPO for year ended June 30, 2024. This discussion has been prepared by management and should be read in conjunction with the financial statements that follow this section.

Financial Highlights

- Lake-Sumter MPO's assets exceeded its liabilities on June 30, 2024 by \$4,118. This amount consists of \$3,923 net investment in capital assets and \$195 in unrestricted net position.
- The unrestricted net position of \$195 results from unassigned funds available of \$60,030 and nonspendable funds of \$3,733 related to prepaid balances at the fund level, less accrued compensated absences of \$63,568. The unassigned fund balance is primarily a result of non-grant revenues in excess of expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Lake-Sumter MPO's basic financial statements. The basic financial statements consist of two parts: combined government-wide financial statements and fund financial statements, and notes to the financial statements. As Lake-Sumter MPO's operations focus on one program/function, transportation, it is considered to be a special-purpose government for financial reporting purposes.

For special-purpose governments engaged in a single governmental program, the fund financial statements and the government-wide statements may be combined using a columnar format. This format reconciles individual line items of fund financial data to government-wide data in a separate column on the face of the financial statements rather than at the bottom of the statements or in an accompanying schedule as is required for general governments or those with multiple programs or functions. Lake-Sumter MPO has chosen this format for presentation of its financial statements.

Government-Wide Financial Statements

The government-wide financial statements of Lake-Sumter MPO provide a broad overview of Lake-Sumter MPO's finances and report information about Lake-Sumter MPO using accounting methods similar to those used by private sector companies.

The Statement of Net Position presents Lake-Sumter MPO's assets less its liabilities at year-end. The difference between these assets and liabilities is reported as net position or deficit. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Lake-Sumter MPO is improving or deteriorating.

The Statement of Activities presents information showing how Lake-Sumter MPO's net position changed during the 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 periods.

The government-wide financial statements can be found on pages 11 and 12 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. Lake-Sumter MPO, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Lake-Sumter MPO has only one fund, the General Fund, which is a governmental fund type.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, these 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. As a result of this difference in focus, a reconciliation is provided in the financial statements between the fund and government-wide statements.

The basic governmental fund financial statements can also be found on pages 11 and 12 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 can be found beginning on page 13 of this report.

Other Information – In addition to the basic financial statements and notes, this report also presents certain required supplementary information concerning Lake-Sumter MPO's annual appropriated budget for its general fund. A budgetary comparison schedule has been provided as required supplementary information for the general fund to demonstrate compliance with this budget. Required supplementary information can be found beginning on page 21 of this report.

Government-Wide Financial Analysis

In accordance with accounting principles generally accepted in the United States of America, Lake-Sumter MPO's fund financial statements are converted to the Statement of Net Position and Statement of Activities by posting adjustments for the following:

- Capital assets, net of accumulated depreciation and amortization, have been added to the Statement of Net Position. In addition, depreciation and amortization expense for all equipment and leases has been included in expense, and capital outlay has been removed from expense.
- The liabilities for accrued compensated absences and leases have been added to the Statement of Net Position and the related expenses have been included in or removed from the Statement of Activities.

Our analysis of the government-wide financial statements of Lake-Sumter MPO begins below. The Statement of Net Position and the Statement of Activities report the net position of Lake-Sumter MPO and the changes in those balances. Over time, increases or decreases in Lake-Sumter MPO's net position are one indicator of financial position. However, you will need to consider other nonfinancial factors such as changes in economic conditions, regulations and new or changed government legislation.

Lake-Sumter MPO		
Statement of Net Position		
Assets	2024	2023
Current and Other Assets	\$ 652,831	\$ 265,402
Capital Assets, Net	136,422	166,461
Total Assets	<u>789,253</u>	<u>431,863</u>
Liabilities		
Current and Other Liabilities	629,853	266,206
Long Term Liabilities	155,282	176,145
Total Liabilities	<u>785,135</u>	<u>442,351</u>
Net Position		
Net Investment in Capital Assets	3,923	2,692
Unrestricted (Deficit)	195	(13,180)
Total Net Position	<u>\$ 4,118</u>	<u>\$ (10,488)</u>

Current assets of Lake-Sumter MPO consist of \$649,098 due from federal agencies and the State of Florida for cost reimbursable grant expenses and prepaid expenses of \$3,733.

Current liabilities consist of \$200,427 of accounts payable for grant expenses incurred as of yearend, accrued wages payable of \$11,838, \$376,803 due to Lake County for cash utilization (See Note 3), \$32,850 of current leases liability to be paid within one year and \$7,935 of current compensated absences expected to be paid within one year.

The unrestricted net position of \$195 is primarily a result of non-restricted revenues in excess of expenses. Total net position amounted to \$4,118 at June 30, 2024. “Net investment in capital assets” of \$3,923 is Lake-Sumter MPO’s investment in its net capital assets less related debt.

While the statement of net position shows the financial position of net assets, the statement of activities provides answers as to the nature and source of the changes in net position during the year.

**Lake-Sumter MPO
Statement of Activities**

	2024	2023
Revenues:		
Program Revenues		
Intergovernmental Revenues - Operating Grants	\$ 1,175,915	\$ 807,667
Total Revenues	1,175,915	807,667
Expenses:		
Current	1,127,272	770,819
Depreciation / Amortization	34,037	33,739
Total Expenses	1,161,309	804,558
Change in Net Position	14,606	3,109
Net Position - Beginning	(10,488)	(13,597)
Net Position - Ending	\$ 4,118	\$ (10,488)

Intergovernmental revenues of \$1,175,915 consist primarily of grant funds received from the federal government through the Florida Department of Transportation, and other state and local funds.

Current expenses consist primarily of \$332,362 in personal services, \$741,911 in professional services, \$5,000 in grants and aids, \$16,008 in other operating expenses, and \$29,000 paid to Lake County for providing administrative services.

Analysis of the Lake-Sumter MPO General Fund

Lake-Sumter MPO has one fund, the General Fund, which is reported in the Fund Financial Statement column. The focus of the General Fund is to provide information on near-term inflows and outflows of cash and the balance available. The Lake-Sumter MPO has an unassigned fund

balance of \$60,030 and nonspendable – prepaids fund balance of \$3,733. Generally, revenue from grants equals the allowable expenditures incurred. Fund balance results from donations and non-grant revenues in excess of expenditures.

Lake-Sumter MPO
Statement of Revenues, Expenditures and Changes in Fund Balance

	2024	2023
Revenues:		
Intergovernmental Revenues	\$ 1,175,915	\$ 807,667
Total Revenue	1,175,915	807,667
Expenditures:		
Personal Services	323,547	290,735
Operating	786,919	465,702
Debt Service	34,261	33,262
Capital Outlay	3,998	3,871
Grants and Aids	5,000	5,000
Total Expenditures	1,153,725	798,570
Excess (Deficiency) of Revenues over (under) Expenditures	22,190	9,097
Fund Balance, Beginning of Year	41,573	32,476
Fund Balance, End of Year	\$ 63,763	\$ 41,573

The General Fund intergovernmental revenues increased from the prior year by \$368,248 with a corresponding increase in operating expenditures of \$321,217. This resulted from more federal grant funds spent mostly on professional services to carry out those grant-reimbursed tasks. Additionally, \$34,261 in debt service expenditures were reported in the current year for payment of the office lease.

General Fund Budgetary Highlights

There was no difference between the original and the final amended expenditure budget of \$1,331,289.

Differences between the final amended budget and actual results are included on page 21 of the accompanying financial statements. Operating expenditures were \$196,022 less than budgeted due to projects not being completed in 2024. Intergovernmental revenues were \$122,898 less than budgeted due primarily to grant funding that was budgeted for projects that were not completed.

Capital Assets and Long-Term Liabilities

Capital Assets

As of June 30, 2024, Lake-Sumter MPO had \$136,422 net capital assets, as reflected in the table below:

Lake-Sumter MPO Capital Assets

	<u>FY24</u>	<u>FY23</u>
Equipment	\$ 34,290	\$ 30,292
Right to Use Leased Buildings	221,921	221,921
Less Accumulated Depreciation	(23,534)	(21,582)
Less Accumulated Amortization	<u>(96,255)</u>	<u>(64,170)</u>
Capital Assets, Net	<u>\$ 136,422</u>	<u>\$ 166,461</u>

Capital assets consist of purchased equipment and leased buildings used by the organization in its daily operations. For more detailed information regarding the Lake-Sumter MPO’s capital assets, please refer to Notes 1 and 4 to the financial statements.

Long-Term Liabilities – Compensated Absences and Leases

Lake-Sumter MPO’s full-time employees accumulate annual and sick leave based upon length of employment. Upon termination of employment, employees can receive a payment into a deferred compensation plan or as a lump-sum cash distribution for annual vacation leave, up to a maximum of 300 hours. An employee may elect to receive the value of any sick leave, up to a maximum of 50%, to be paid into a deferred compensation plan or as a lump-sum cash distribution. The cost of accumulated annual and sick leave, including fringe benefits is accrued only to the extent that the leave will result in cash payments at termination. At June 30, 2024, the Lake-Sumter MPO had \$63,568 in accrued compensated absences, of which \$7,935 is considered to be due in the next fiscal year.

Lake-Sumter MPO leases its office space. In accordance with a new accounting standard, the lease liability is now recorded to reflect that long term contract. At June 30, 2024, the Lake-Sumter MPO had \$132,499 in lease liability, of which \$32,850 is due in the next fiscal year.

For more detailed information regarding the Lake-Sumter MPO’s long-term liabilities, please refer to Notes 1, 5 and 7 to the financial statements.

Economic Factors and Next Year's Budget and Rates

- Inflation nationally, as indicated by the consumer price index, is 3.0% higher than the prior year per the U.S. Bureau of Labor Statistics.
- Grant funding for the Lake Sumter MPO's priorities as outlined in the current Unified Planning Work Program remained in line with prior years.

These factors were considered in preparing Lake-Sumter MPO's budget for the 2024-2025 year. Lake-Sumter MPO's Board adopted the 2025 budget of \$1,117,934 at its June 19, 2024 meeting.

Requests for Information

This financial report is designed to provide a general overview of Lake-Sumter MPO's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Clerk of Courts, 315 West Main Street, Post Office Box 7800, Tavares, Florida, 32778, or by calling (352)-343-9808.

Basic Financial Statements

Lake-Sumter Metropolitan Planning Organization

Governmental Fund Balance Sheet –
Statement of Net Position

June 30, 2024

	General Fund	Adjustments (Note 2)	Statement of Net Position
Assets			
Current Assets			
Due from Federal Agencies	\$ 619,853	\$ -	\$ 619,853
Due from State Agencies	29,245	-	29,245
Prepays	3,733	-	3,733
Noncurrent Assets:			
Capital Assets, Net	-	136,422	136,422
Total Assets	\$ 652,831	\$ 136,422	\$ 789,253
Liabilities and Fund Balances - Net Position			
Current Liabilities:			
Accounts Payable	\$ 200,427	\$ -	\$ 200,427
Due to Lake County	376,803	-	376,803
Accrued Liabilities	11,838	-	11,838
Compensated Absences, Current	-	7,935	7,935
Leases Liability, Current	-	32,850	32,850
Noncurrent Liabilities:			
Compensated Absences	-	55,633	55,633
Leases Liability	-	99,649	99,649
Total Liabilities	589,068	196,067	785,135
Fund Balances - Net Position:			
Fund Balances:			
Nonspendable - Prepays	3,733	(3,733)	
Unassigned	60,030	(60,030)	-
Total Fund Balances	63,763	(63,763)	-
Total Liabilities and Fund Balances	\$ 652,831		
Net Position:			
Net Investment in Capital Assets		3,923	3,923
Unrestricted		195	195
Total Net Position		\$ -	\$ 4,118

The notes to the financial statements are an integral part of this statement.

Lake-Sumter Metropolitan Planning Organization

Statement of Governmental Fund Revenues, Expenditures and
Changes in Fund Balances – Statement of Activities

Year ended June 30, 2024

	General Fund	Adjustments (Note 2)	Statement of Activities
Revenues			
Intergovernmental Revenue -			
Operating Grants	\$ 1,175,915	\$ -	\$ 1,175,915
Total Revenues	1,175,915	-	1,175,915
Transportation Expenditures:			
Current:			
Personal Services	323,547	8,815	332,362
Operating	757,919	-	757,919
Grants and Aids	5,000	-	5,000
Administrative Fee	29,000	-	29,000
Depreciation / Amortization Expense	-	34,037	34,037
Debt Service			
Principal	31,270	(31,270)	-
Interest	2,991	-	2,991
Capital Outlay	3,998	(3,998)	-
Total Expenditures-Expenses	1,153,725	7,584	1,161,309
Excess of Revenues over (under)			
Expenditures/Change in Net Position	22,190	(7,584)	14,606
Fund Balance / Net Position			
Beginning of the Year	41,573	(52,061)	(10,488)
Fund Balance / Net Position			
End of the Year	\$ 63,763	\$ (59,645)	\$ 4,118

The notes to the financial statements are an integral part of this statement.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements

Year ended June 30, 2024

1. Summary of Significant Accounting Policies

Reporting Entity

The Lake-Sumter MPO is a voluntary association of local governmental units organized under the authority of Section 339.175, Florida Statutes, in accordance with the 1962 Federal Aid Highway Act. The primary purpose of the organization is to coordinate a comprehensive transportation planning process in the urbanized areas of Lake and Sumter counties. The member governments entered into an interlocal agreement effective February 18, 2004, to establish the Lake-Sumter MPO and its operating procedures. The governing board (Board) consists of sixteen voting representatives, ten nonvoting representatives and three ex-officio non-voting positions. All voting representatives are elected officials from local governments including the cities of Clermont, Eustis, Lady Lake, Leesburg, Minneola, Mount Dora, and Tavares; five members from the Lake County Board of County Commissioners and two members from the Sumter County Board of County Commissioners. The Board approves the annual budget. MPO employees, including the MPO Executive Director as permitted under his contract, receives certain benefits and administrative support services from Lake County. Lake County receives an administrative fee for providing services to the Lake-Sumter MPO.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

These financial statements have been prepared in conformity with reporting guidelines established by the Governmental Accounting Standards Board (GASB) and were prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The following types of financial statements are reported by the Lake-Sumter MPO.

Government-wide Financial Statements – The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position (statement of activities)) report information on all of the activities of the Lake-Sumter MPO. Governments typically report activities as either *Governmental activities*, which normally are supported by taxes and intergovernmental revenues or *Business-type activities*, which rely to a significant extent on fees and charges for support. The Lake-Sumter MPO reports only governmental activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Since the Lake-Sumter MPO's primary mission (function) is transportation, all revenues and expenses are considered to be for this purpose and the accompanying financial statements do not segregate beyond this function.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Because the Lake-Sumter MPO has only governmental activities and only one function, it is considered to be a special-purpose government for financial reporting purposes under accounting principles generally accepted in the United States of America. As such, the government-wide financial statements are presented together with the governmental fund financial statements, described below, with an adjustment column presented to reconcile the two sets of statements.

Governmental Fund Financial Statements – The Lake-Sumter MPO has one governmental fund type, which is the General Fund. The General Fund is the primary operating fund used to account for all resources and operations. Governmental funds are accounted for on the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balance.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide Financial Statements – 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 at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental Fund Financial Statements – The General Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; that is, when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Lake-Sumter MPO generally considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred. Revenues primarily consist of grant funds, which management has determined to be susceptible to accrual.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Budgets and Budgetary Accounting

The Lake-Sumter MPO adopts an annual budget. The budget is prepared on the modified accrual basis of accounting and on a basis consistent with accounting principles generally accepted in the United States of America.

Budget amendments are defined as major object code changes which either increase or decrease the total budget. Major object codes are personal services, operating expenses, debt service and capital outlay. Budget amendments must be approved by the Board. Expenditures may not exceed appropriations at the major object code level. A legally adopted budget is prepared for the General Fund.

Capital Assets

Capital assets, primarily equipment, are recorded as capital outlay expenditures in the General Fund at the time goods are received and a liability is incurred. These assets are then capitalized at cost in the statement of net position. Donated capital assets are recorded in the statement of net position at estimated acquisition cost at the time they are received. The capitalization threshold for equipment set by the Lake-Sumter MPO is \$1,000. Right-to-use leases are capitalized when the lease asset is \$5,000 or greater. Capital assets are depreciated using the straight-line method over six years for computers, and ten years for furniture and other equipment. Leases are amortized over the life of the contract. Depreciation and amortization expense is recorded in the statement of activities.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

1. Summary of Significant Accounting Policies (continued)

Compensated Absences

All full-time and certain part-time employees are granted annual and sick leave based upon length of employment. Annual leave can be accumulated; however, carryover limitations range from 200 to 300 hours, depending on length of employment. Upon termination of employment, the employee can receive a payment into a deferred compensation plan or as a lump-sum cash distribution, based upon the employee's current wage rate and the annual leave not taken. Sick leave is accumulated at the rate of one day per month of each full month of continuous employment. There is no limit on the amount of sick leave that can be accumulated. The MPO's policy permits the payment of accrued sick upon termination, retirement, or death, at 25-50%, based on the length of employment, into a deferred compensation plan or as a lump-sum cash distribution. The Lake-Sumter MPO records accumulated leave and the related fringe benefits at year-end based on each employee's unused hours and rate of pay in the government-wide financial statements as current and long-term, respectively.

Leases

The MPO is entered into a noncancelable lease for the right to use office building space for its daily operation. When the MPO is the lessee, the contract results in recognizing a right-to-use intangible asset that is offset by a corresponding lease liability. Lease intangible assets are reported within capital assets and lease liabilities are reported with long-term liabilities on the government-wide financial statements.

Fund Balance – Net Position

Nonspendable fund balance represents resources that are not in spendable form, such as inventories or prepaid amounts. Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. Investment in capital assets represents that portion of net position that is associated with capital assets and is, therefore, not available for general operations.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

2. Reconciliation Between the Fund Statements and the Government-Wide Statements

The following is a reconciliation between the Governmental Funds Balance Sheet and the Statement of Net Position at June 30, 2024:

Fund balances	\$	63,763
Add capital assets, net of accumulated depreciation and amortization as they are not financial resources and are therefore not reported in the funds		136,422
Less compensated absences and leases liability, not available for current use as they are not due and payable in the current period and are therefore not reported as liabilities in the funds		<u>(196,067)</u>
Net Position	\$	<u>4,118</u>

The following is a reconciliation between the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances and the Statement of Activities for the fiscal year ended June 30, 2024:

Excess (deficiency) of revenues over (under) expenditures	\$	22,190
Less current year depreciation and amortization on capital assets as the Governmental Fund Statements record an expenditure at the time of purchase		(34,037)
Plus capital outlay recorded in fund level statements		3,998
Plus net change in leases liability		31,270
Plus (minus) net change in compensated absences		<u>(8,815)</u>
Change in net position	\$	<u>14,606</u>

3. Deposits and Investments

Lake-Sumter MPO participates in the pooled cash and investments fund of Lake County. Since the organization's funding is primarily from grants which are cost reimbursable, funds are advanced to Lake-Sumter MPO as needed to pay expenses. At June 30, 2024, Lake-Sumter MPO had a deficit in pooled cash of \$376,803, reported as Due to Lake County in the Governmental Funds Balance Sheet – Statement of Net Position.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

3. Deposits and Investments (continued)

County funds are placed in various types of investments including interest bearing time deposits in qualified public deposits and other investments as defined in Florida Statutes. Interest earned from investments in pooled cash is allocated to each of the participating funds of the County and Lake-Sumter MPO based on the fund's average daily equity balance. The County's financial statements contain full disclosure regarding the County's deposits and investments.

4. Capital Assets

A summary of the changes in capital assets follows:

	Balance 7/1/23	Additions & Transfers	Deletions	Balance 6/30/24
Equipment	\$ 30,292	\$ 3,998	\$ -	\$ 34,290
Right to Use Leased Buildings	221,921	-	-	221,921
Less accumulated depreciation	(21,582)	(1,952)	-	(23,534)
Less accumulated amortization	(64,170)	(32,085)	-	(96,255)
Capital assets, net	\$ 166,461	\$ (30,039)	\$ -	\$ 136,422

5. Compensated Absences

The current and long-term portions of compensated absences at June 30, 2024 were \$7,935 and \$55,633, respectively. A summary of changes in compensated absences follows:

Balance at July 1, 2023	\$ 54,753
Additions	22,905
Payments	(14,090)
Balance at June 30, 2024	\$ 63,568

6. Employees' Retirement Plan

Florida Retirement System

All of the Lake-Sumter MPO's full-time employees participate in the State of Florida Retirement System (System), a cost-sharing, multiple-employer, public employee retirement system (PERS) administered by the State of Florida, Department of Administration, Division of Retirement.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

6. Employees' Retirement Plan (continued)

The System offers a choice between a defined benefit plan (Pension Plan) and a defined contribution plan (Investment Plan). Employees also participate in the Retiree Insurance Subsidy Program (HIS Plan) which is a defined benefit plan.

The Pension Plan provides for vesting of benefits after six to eight years of creditable service. Normal retirement benefits are available to employees who retire at or after age 62 to 65 with six to eight years or more of service. Early retirement is available after six to eight years of service with a 5% reduction of benefits for each year prior to the normal retirement age. Retirement benefits are based upon age, average compensation, and years of service credit, where average compensation is computed based on an individual's five to eight highest years of earnings. Benefits also include a disability and survivor's benefits, as established by Florida Statutes.

The Investment Plan provides for vesting after one year of creditable service. Under this plan, the employer makes contributions to a participant's account and the participant directs where the contributions are invested among the plan's investment funds. Upon termination, vested participants receive amounts accumulated in their investment accounts.

The HIS Plan is established in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees in paying their health insurance costs. Current benefits are based on \$7.50 per year of service, ranging from \$45 - \$225 per month. To be eligible, retirees must provide proof of health insurance coverage, which may include Medicare.

Participating employer contributions are based upon actuarially determined statewide rates established by the State of Florida, that are expressed as percentages of annual covered payroll, and are adequate to accumulate sufficient assets to pay benefits when due. The rates applied to employee salaries for regular members and senior management were 13.57% and 34.52% for the 2024 year. The Lake-Sumter MPO's contributions to the plan for the years ended June 30, 2024, 2023, and 2022 were \$59,938, \$48,427, and \$40,699, respectively, equal to the required contributions for each year. Employee contributions were \$6,454, \$5,813, and \$5,242, for the years ended June 30, 2024, 2023, and 2022 respectively. These employer rates include HIS contribution rates of 2.0%.

MPO employees receive the same benefits as Lake County employees, including participation in the System. A liability, if any, related to the System retirement benefits is recorded in the financial statements of Lake County, Florida. The Florida Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the Division of Retirement, 2639 North Monroe Street, Building C, Tallahassee, Florida 32399-1560, or by calling (850) 488-5541.

Lake-Sumter Metropolitan Planning Organization

Notes to Financial Statements (continued)

7. Leases Liability

In February 2020, the MPO entered into a five-year lease agreement with a three-year extension for the use of office space. The initial lease liability was recorded in the amount of \$221,921 with an interest rate of 2%. As of June 30, 2024, the lease liability balance is \$132,499.

Balance at July 1, 2023	\$ 163,769
Additions	-
Payments	<u>(31,270)</u>
Balance at June 30, 2024	<u>\$ 132,499</u>

Future debt service payments at June 30 are as follows:

Fiscal Year Ending:	Total	Principal	Interest
June 2025	\$ 35,200	\$ 32,850	\$ 2,350
June 2026	35,200	33,513	1,687
June 2027	35,200	34,190	1,010
June 2028	<u>32,266</u>	<u>31,946</u>	<u>320</u>
	<u>\$ 137,866</u>	<u>\$ 132,499</u>	<u>\$ 5,367</u>

8. Retiree Health Coverage

Employees of the Lake-Sumter MPO receive the same health benefits as Lake County employees. A liability, if any, related to these benefits is reported in the financial statements of Lake County, Florida. For a detailed plan description, see the financial statements for Lake County, Florida.

9. Risk Management

Lake-Sumter MPO is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Lake-Sumter MPO is covered for general liability, automobile, workers' compensation, property and health liabilities under Lake County's self-insured fund; amounts paid to Lake County for coverage during the year ended June 30, 2024 were \$22,783. No settlements in excess of claims have been incurred during the current or prior period.

Required Supplementary Information

Lake-Sumter Metropolitan Planning Organization

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund

Year ended June 30, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental Revenue -				
Operating Grants	\$ 1,298,813	\$ 1,298,813	\$ 1,175,915	\$ (122,898)
Total Revenues	<u>1,298,813</u>	<u>1,298,813</u>	<u>1,175,915</u>	<u>(122,898)</u>
Expenditures:				
Current:				
Personal Services	310,872	310,872	323,547	(12,675)
Operating	953,941	953,941	757,919	196,022
Grants and Aids	5,000	5,000	5,000	-
Administrative Fee	29,000	29,000	29,000	-
Operating Reserve	32,476	32,476	-	32,476
Debt Service				
Principal	-	-	31,270	(31,270)
Interest	-	-	2,991	(2,991)
Capital Outlay	-	-	3,998	(3,998)
Total Expenditures	<u>1,331,289</u>	<u>1,331,289</u>	<u>1,153,725</u>	<u>177,564</u>
Excess (deficiency) of Revenues over (under) Expenditures	<u>(32,476)</u>	<u>(32,476)</u>	<u>22,190</u>	<u>54,666</u>
Fund Balance, Beginning of Year	<u>32,476</u>	<u>32,476</u>	<u>41,573</u>	<u>9,097</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,763</u>	<u>\$ 63,763</u>

See note to required supplementary information.

Lake-Sumter Metropolitan Planning Organization

Note to Required Supplementary Information

Year ended June 30, 2024

1. Summary of Significant Accounting Policies

Budgetary Process

The Board adopts an annual budget for the Lake-Sumter MPO. The budget is prepared on the modified accrual basis of accounting and on a basis consistent with accounting principles generally accepted in the United States of America.

Budget amendments are defined as major object code changes which either increase or decrease the total budget. Budget amendments must be approved by the Board. Expenditures may not exceed appropriations at the major object code level. A legally adopted budget is prepared for the General Fund.

Single Audit

Lake-Sumter Metropolitan Planning Organization

Schedule of Expenditures of Federal Awards

Year ended June 30, 2024

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing #</u>	<u>Pass-Through / State Contract Number</u>	<u>Amount of Expenditures</u>
Department of Transportation			
Highway Planning and Construction Cluster			
Passed through:			
Florida Department of Transportation			
Highway Planning and Construction	20.205	439329-4-14-01 G2795	\$ <u>937,849</u>
Total Highway Planning and Construction Cluster			<u>937,849</u>
Passed through:			
Florida Department of Transportation			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	431400-1-14-30 G1X23	61,079
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	440801-1-14-31 G2761	<u>120,915</u>
Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research			<u>181,994</u>
Total Expenditures of Federal Awards			<u>\$ 1,119,843</u>

See notes to schedule of expenditures of federal awards.

Lake-Sumter Metropolitan Planning Organization

Notes to Schedule of Expenditures of Federal Awards

Year ended June 30, 2024

1. Summary of Significant Accounting Policies

General

The Schedule of Expenditures of Federal Awards has been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when they become measurable and available as net current assets and expenditures when related fund liability is incurred.

2. Contingency

The grant revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would become a liability of the organization. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

3. Indirect Costs

Lake-Sumter MPO does not charge its federal award programs with indirect costs.



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization
Leesburg, Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Lake-Sumter Metropolitan Planning Organization (“Lake-Sumter MPO”) with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (“OMB”) *Compliance Supplement* that could have a direct and material effect on each of Lake-Sumter MPO’s major federal programs for the year ended June 30, 2024. Lake-Sumter MPO’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Lake-Sumter MPO complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion for Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lake-Sumter MPO and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lake-Sumter MPO’s compliance with the compliance requirements referred to above.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lake-Sumter MPO’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lake-Sumter MPO's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lake-Sumter MPO's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Lake-Sumter MPO's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lake-Sumter MPO's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lake-Sumter MPO's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the governmental activities and major fund of Lake-Sumter MPO as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lake-Sumter MPO's basic financial statements. We issued our report thereon dated January 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
January 31, 2025

LAKE-SUMTER METROPOLITAN PLANNING ORGANIZATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:

Unmodified Opinion

Internal control over financial reporting:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified? ___ Yes X None reported
- Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified? ___ Yes X None reported

Type of report issued on compliance for major federal programs:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 200.516 of the Uniform Guidance? ___ Yes X No

Identification of Major Federal Programs:

<u>Assistance Listing</u>	<u>Name of Federal Program</u>
20.205	Highway Planning Construction

Dollar threshold used to distinguish between Type A and Type B programs:

Federal \$750,000

Auditee qualified as low-risk auditee? ___ Yes X No

LAKE-SUMTER METROPOLITAN PLANNING ORGANIZATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

For the Year Ended June 30, 2024

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENT AUDIT, AS REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION REPORTED IN ACCORDANCE WITH THE UNIFORM GUIDANCE

None reported.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

None reported.

Other Reports



Certified Public Accountants

**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***

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization
Leesburg, Florida

We have audited, 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, the financial statements of the governmental activities and major fund of Lake-Sumter Metropolitan Planning Organization ("Lake-Sumter MPO") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lake-Sumter MPO's basic financial statements, and have issued our report thereon dated January 31, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lake-Sumter MPO'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 Lake-Sumter MPO's internal control. Accordingly, we do not express an opinion on the effectiveness of Lake-Sumter MPO'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lake-Sumter MPO's financial statements are free from 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 Lake-Sumter MPO's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake-Sumter MPO's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
January 31, 2025



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization
Leesburg, Florida

Report on the Financial Statements

We have audited the financial statements of Lake-Sumter Metropolitan Planning Organization ("Lake-Sumter MPO") as of and for the year ended June 30, 2024, and have issued our report thereon dated January 31, 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 the audit requirements of 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 Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, which is dated January 31, 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 findings and recommendations in the preceding annual 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 legal authority is disclosed in the notes to the financial statements.

Honorable Members of the
Lake-Sumter Metropolitan Planning Organization

Financial Condition and Management

Sections 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 Lake-Sumter MPO 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 Lake-Sumter MPO did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for Lake-Sumter MPO. It is management's responsibility to monitor Lake-Sumter MPO'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.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we 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, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
January 31, 2025



January 31, 2025

To the Honorable Members of the
Lake-Sumter Metropolitan Planning Organization
Leesburg, Florida

We have audited the financial statements of the governmental activities and major fund of Lake-Sumter Metropolitan Planning Organization (“Lake-Sumter MPO”) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lake-Sumter MPO are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by Lake-Sumter MPO during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We did not note any sensitive estimates affecting the financial statements.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We did not note any sensitive disclosures affecting the financial statements.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no difficulties in dealing with management in performing and completing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We had no adjustments to the trial balance provided for audit.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated January 31, 2025.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Lake-Sumter MPO's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the Management's Discussion and Analysis and budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

RESTRICTION ON USE

This information is intended solely for the use of the management of Lake-Sumter MPO and the Board Members, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

MSL, P.A.

LAKE~SUMTER METROPOLITAN PLANNING ORGANIZATION

RESOLUTION 2025-3

RESOLUTION OF THE LAKE~SUMTER METROPOLITAN PLANNING ORGANIZATION (MPO); AMENDING THE FYs 2025-2029 TRANSPORTATION IMPROVEMENT PROGRAM (TIP) ADDING:

(1) ADDING FUNDING FOR PROJECT 430253-6 CR466A, IN THE AMOUNT OF \$10,809,793 AND AUTHORIZING THE SUBMITTAL OF THE TIP AMENDMENT TO THE APPROPRIATE AGENCIES.

WHEREAS, the Lake~Sumter Metropolitan Planning Organization (MPO) is the duly designated and constituted body responsible for carrying out the urban transportation planning and programming process for Lake-Sumter MPO Planning Area; and

WHEREAS, Section 339.175, Florida Statutes; 23 U.S.C. Section 134; and Title 49 U.S.C. require that the urbanized area, as a condition to the receipt of federal capital or operating assistance, must have a continuing, cooperative, and comprehensive transportation planning process that results in plans and programs consistent with the comprehensively planned development of the urbanized area; and

WHEREAS, 23 U.S.C. Section 134(j) and Section 339.175(8), Florida Statutes, require the Lake~Sumter MPO to formulate a Transportation Improvement Program (TIP), defined by 23 C.F.R. Section 450.104 as a prioritized listing/program of transportation projects that are developed and formally adopted by an MPO as part of the metropolitan transportation planning process; and

WHEREAS, Section 339.175(8), Florida Statutes, requires that the TIP include projects and project phases to be funded with state or federal funds that are recommended for advancement during the next fiscal year and four subsequent fiscal years; and

WHEREAS, the FDOT has requested the MPO's TIP be amended to add Project #447990-2 a local agency program (LAP) project managed by the City of Leesburg. The City has opted to use District Five's continuing services contract for design services. There is no additional money added to the project but a second segment (-2) for the project is added to the TIP; and

NOW, THEREFORE, BE IT RESOLVED by the Lake~Sumter MPO that the:

1. FY 2025-2029 TIP is hereby amended adding funding for Project #430253-6. Project #430253-6 has received federal earmark funding, and a Project Development and Environment (PD&E) study phase has been added in FY 25 and the Construction (CST) phase moved to FY 26, and
2. The Chair of the Lake~Sumter MPO is hereby authorized and directed to submit the FY 2025-2029 TIP amendment to the following:

- a. Federal Highway Administration (FHWA) through the Florida Department of Transportation (FDOT).
- b. Federal Transit Administration (FTA) through FDOT.
- c. Federal Aviation Administration (FAA).
- d. Bureau of Community Planning, Division of Community Development, Florida Department of Economic Opportunity (DEO); and
- e. Members of the Florida Legislature representing the Lake~Sumter MPO.

PASSED AND ADOPTED this _____ day of February 2025.

Lake~Sumter Metropolitan Planning Organization

Sean Parks, Chair

Approved as to Form and Legality:

Rachel Bartolowits, MPO Attorney



Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

JARED W. PERDUE, P.E.
SECRETARY

02/11/2025 | 3:18 PM EST

Mr. Michael Woods, Executive Director
Lake-Sumter MPO
1300 Citizens Blvd., Suite #175
Leesburg, FL 34748

RE: Request to Revise Fiscal Year (FY) 2024/25-2028/29 Transportation Improvement Program (TIP)

Dear Mr. Woods:

Florida Department of Transportation (FDOT) requests Lake-Sumter MPO amend the FY 2023/24-2027/28 TIP as described below.

Project #430253-6 has received federal earmark funding, and a Project Development and Environment (PD&E) study phase has been added in FY 25 and the Construction (CST) phase moved to FY 26. To receive authorization to use the funds, the TIP must be amended to include this phase in FY 25. All current project funding and information are provided in the table below.

Please use the information in the table below to revise the TIP accordingly:

FM #	Project Description	Project Limits	Length	Phase	Fund Source	Amount	FY
430253-6	CR- 466A	East of Timbertop Ln to East of Poinsettia Avenue	1.185 miles	PD&E	CD23	\$500,000	2025
				CST	CD23	\$3,112,000	2026
					CIGP	\$3,611,561	
					LF	<u>\$3,586,232</u>	
Phase Total		\$10,309,793					
				Project Total		\$10,809,793	

As always, feel free to contact the Liaison Group at D5-MPOLiaisons@dot.state.fl.us if you would like to discuss further.

Sincerely,

DocuSigned by:

Charles Koppernolle

90ED5449530F49F...

Chuck Koppernolle
MPO Liaison

c: Jon Scarfe, FDOT
FDOT Work Program



DISCUSSION B 2025 LOPP Proposed Development Schedule

Call for New Projects / Identify List of Resubmittals	November 6, 2024 – January 17, 2025
Technical Assistance Meetings with Sponsors	December 2025
PIA Sufficiency Review	January 20 – March 14, 2025
Complete New Project Information Applications (PIA) and Updates for Resubmittals	March 14, 2025
Prioritization Process and Draft Rankings Complete	March 28, 2025
Draft LOPP Reviewed by Board/Committees	April 9 & April 23, 2025
Final LOPP Reviewed by Board/Committees	June 11 & June 18, 2025
MPO Submits Adopted LOPP to FDOT	By June 30, 2025



Florida Department of Transportation

RON DESANTIS
GOVERNOR

719 S. Woodland Boulevard
DeLand, Florida 32720-6834

JARED W. PERDUE, P.E.
SECRETARY

Lake County Project Status Update as of December 31, 2024

The following is a brief status update on major FDOT road construction projects in Lake County as of the December cutoff. The next cutoff date is January 31, 2025. Information is also available on www.cflroads.com. For questions, please contact Jonathan Scarfe at 386-943-5791 or via email at D5-MPOLiaisons@dot.state.fl.us.

LAKE COUNTY

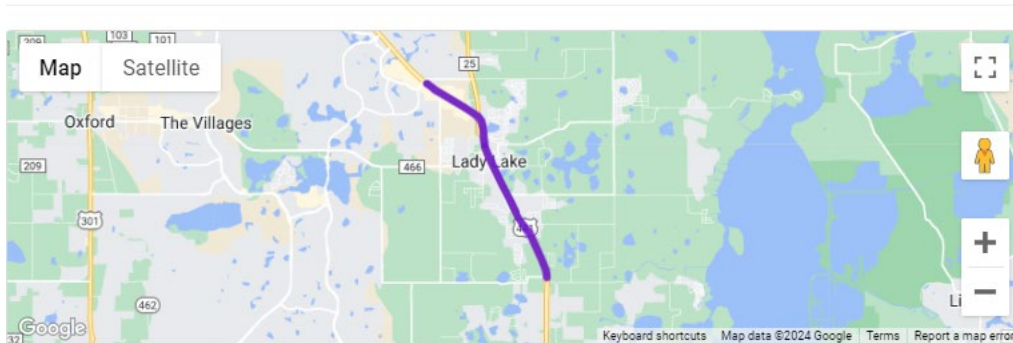
UPCOMING PROJECTS:

- No new projects at this time.

CURRENT PROJECTS:

[238395-5](#) | U.S. 441 Widening from Lake Ella Road to Avenida Central in Lady Lake

238395-5 US 441 Widening from Lake Ella Road to Avenida Central



- Contract: T5650
- Contractor: Southland Construction, Inc.
- Start Date: July 27, 2020
- Estimated Completion Date: Spring 2025
- Construction Cost: \$45 million
- **Description:** This is a project to widen U.S. 441/U.S. 27/State Road (S.R.) 500 from four to six lanes between Lake Ella Road and Avenida Central. Both northbound and southbound U.S. 441 will be expanded from two to three lanes, and bicycle lanes and sidewalks will be added along the length of

Improve Safety, Enhance Mobility, Inspire Innovation

www.fdot.gov

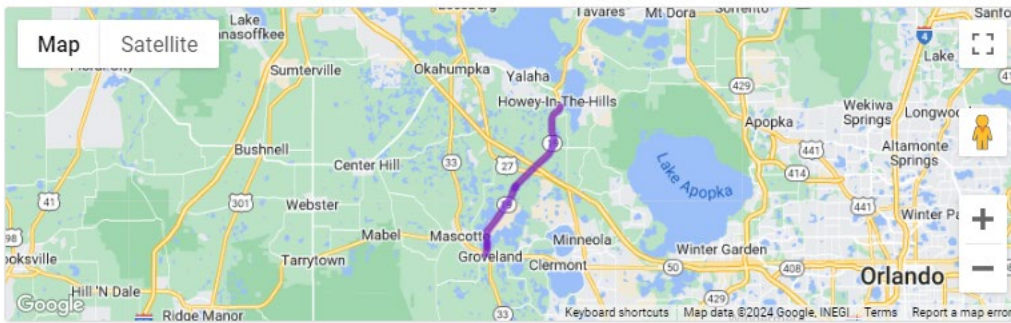
the project. The FDOT will also do drainage work, add signage, make lighting upgrades, make median access changes, and improve the aesthetics of the roadway with new landscaping. A key aspect of the project will be the removal of U.S. 441 bridges over County Road (C.R.) 25, and the creation of a new, at-grade intersection at that location. C.R. 25 will connect with U.S. 441 on the east side of the highway via a signalized intersection but will end as a cul-de-sac on the west side of U.S. 441.

Update: Contractor is still working on punch-list items, including milling and paving corrections.

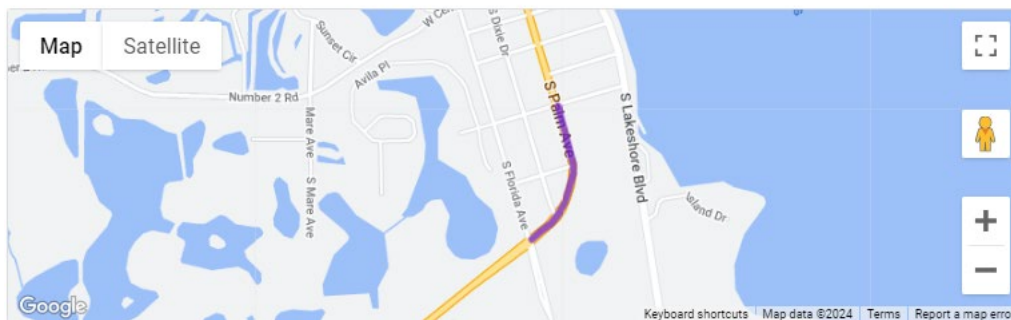
[432332-1](#) | **S.R. 19 Resurfacing from north of S.R. 50 to West Oleander Avenue**

[448876-1](#) | **S.R. 19 Sidewalk Construction from Florida Avenue to East Lakeview Avenue**

432332-1 SR 19 from N. of SR 50 to West Oleander Avenue



448876-1 SR 19 from Florida Ave to Lakeview Ave

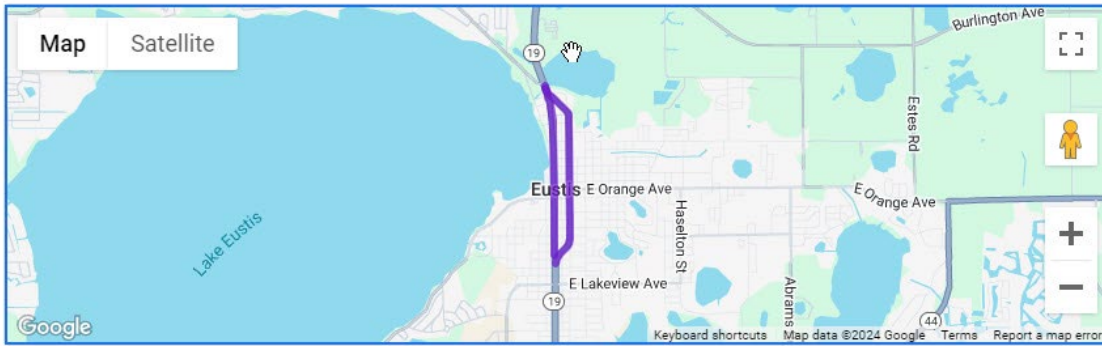


- Contract: T5811
- Contractor: C.W. Roberts Contracting, Inc.
- Start Date: February 11, 2024
- Estimated Completion Date: Spring 2025
- Construction Cost: \$15.3 million
- **Description:** The intent of this project is to rehabilitate the asphalt pavement and improve operations and safety along State Road (S.R.) 19. Sidewalk improvements are also planned from South Florida Avenue to East Lakeview Avenue. In addition to repaving this 12-mile segment of S.R. 19, the project proposes widening S.R. 19 around County Road 478 to provide a new southbound left turn lane. Other roadside improvements such as reducing the side slopes and adjusting driveway connections are planned. Bridge safety improvements will be made at the U.S. 27 and Florida's Turnpike overpasses.

Update: The contractor working on widening southbound State Road 19 at Cherry Lake Road and Wynn Road. Contractor is also paving U.S. 27 ramps on S.R. 19 and working on pavement marking corrections.

[445297-1](#) | Resurfacing of S.R. 19 from north of Stevens Avenue to C.R. 452
[445686-1](#) | S.R. 19 Intersection Improvements

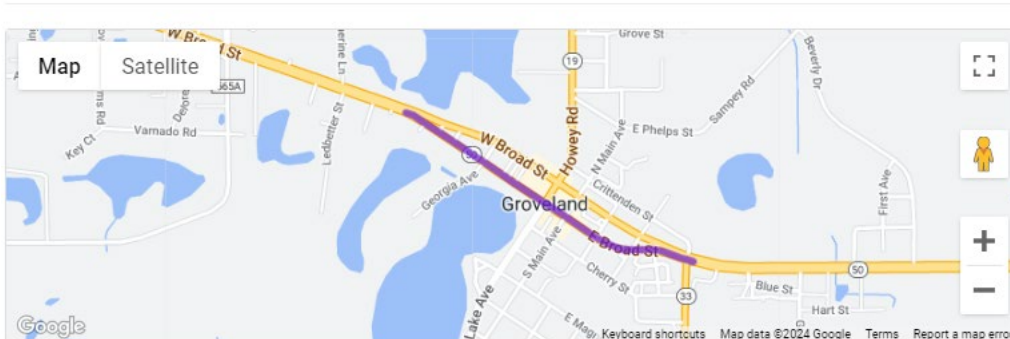
445297-1 SR 19 from north of Stevens Ave to CR 452



- Contract: T5813
- Contractor: Southland Construction, Inc.
- Start Date: September 3, 2024
- Estimated Completion Date: Fall 2025
- Construction Cost: \$12.4 million
- **Description:** The Florida Department of Transportation (FDOT) will enhance safety and operations on State Road (S.R.) 19 from north of Stevens Avenue to County Road (C.R.) 452 in Eustis. S.R. 19 splits through the City of Eustis, with northbound lanes known as Grove Street and southbound lanes known as Bay Street. Both sides of the roadway will be resurfaced. Raised crosswalks will be added on Grove Street at Magnolia and Gottsche Avenues, and on Bay Street at Magnolia, McDonald, and Clifford Avenues to reduce vehicle speeds. Curb extensions will improve pedestrian visibility and reduce crossing distances. Rectangular Rapid Flashing Beacons (RRFB) will be installed on Grove Street at Norton, Lemon, McDonald, Gottsche, and Eustis Streets, as well as on Bay Street at Magnolia and McDonald Avenues. Shared lane markers, or “sharrows,” will denote shared lanes for cyclists and motorists on both streets. The project will also include upgraded lighting, drainage, traffic and pedestrian signals, landscaping, signs, striping, and pavement markings.
- **Update:** The contractor is working on cutting bulb outs and pouring curbs and driveways.

[447093-1](#) | Resurfacing of S.R. 33/S.R. 50 from West of Groveland Bifurcation to Crittenden Street

447093-1 SR 33 / SR 50 from west of Groveland bifurcation to Crittenden St

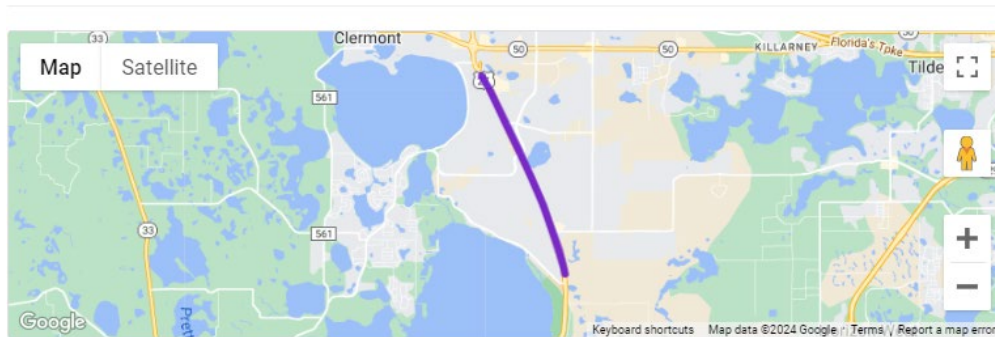


- Contract: E51F4
- Contractor: Blacktip Services Inc.

- Start Date: July 15, 2024
 - Estimated Completion Date: Early 2025
 - Construction Cost: \$3 million
 - **Description:** This Florida Department of Transportation (FDOT) project will extend the life of the existing roadway by milling and resurfacing the eastbound travel lanes of State Road (S.R.) 33/S.R. 50 (Orange Street) from east of Ivey Street—where the road diverges from the westbound lanes—to Crittenden Street. To enhance pedestrian safety, this project will construct a Pedestrian Hybrid Beacon (PHB) west of Alabama Avenue, and two Rectangular Rapid Flashing Beacons (RRFB)—one east of Georgia Avenue and the other west of Indiana Avenue. Other improvements include the construction of curbed islands, reconstruction of sidewalks and driveways, installation of signs and pavement markings, and signal modification at North Lake Avenue and South Main Avenue.
- Update:** Contractor continues the installation of pedestrian signal boxes and signalization. Contractor has started some paving operations.

[447098-1](#) | U.S. 27 (S.R. 25) Resurfacing from Lake Louisa Road to Cluster Oak Drive

447098-1 US 27 (SR 25) from Lake Louisa Rd to Cluster Oak Drive



- Contract: T5806
 - Contractor: Superior Asphalt, Inc.
 - Start Date: January 26, 2024
 - Estimated Completion Date: Early 2025
 - Construction Cost: \$9.8 million
 - **Description:** The intent of this project is to resurface the segment of U.S. 27 (State Road 25) from north of Lake Louisa Road to north of Cluster Oak Drive in Clermont. To enhance bicycle safety, the travel lanes will be restriped to create 7-foot-wide buffered bicycle lanes on each side of the road. Pedestrian enhancements include upgrading pedestrian curb ramps to current Americans with Disabilities Act (ADA) standards and constructing sidewalk along the southwest corner of Brogden Drive. This project will also require minor drainage and signal improvements to satisfy the needs of the project.
- Update:** Contractor in final stages. The project team conducted a walk-through.

[452229-4](#) | Districtwide Rumble Stripes in Sumter & Lake Counties

- Contract: T5827
- Contractor: AKCA, LLC
- Estimated Start Date: Summer 2024
- Estimated Completion Date: Early 2025
- Construction Cost: \$841,000
- **Description:** This project aims to enhance safety along select segments of state roadways in Sumter and Lake counties by installing rumble striping along the center and outside travel lane lines. The rumble stripes help to alert drivers if the vehicle moves outside the travel lane by creating vibration and noise. Please visit the CFLRoads page for more information about the project locations.

Update: This moving operation through Lake County has no lane closures. The project is nearly complete.

COMPLETED PROJECTS:

- No new projects at this time.

SUMTER COUNTY

UPCOMING PROJECTS:

- No new projects at this time.

CURRENT PROJECTS:

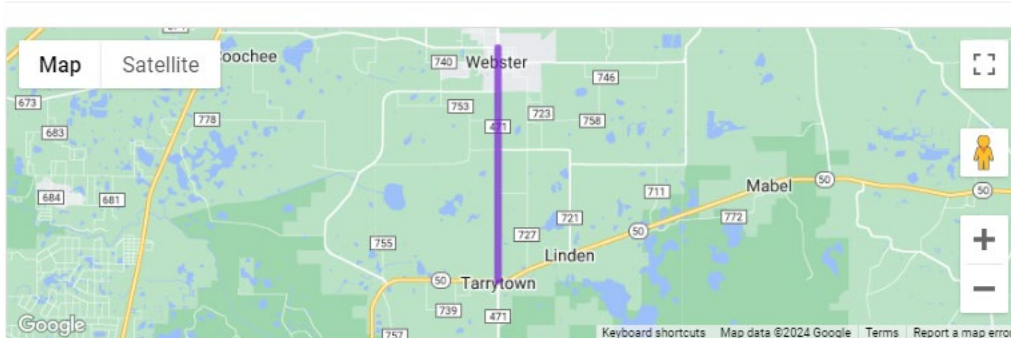
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- **Update:** This moving operation through Lake County has no lane closures. The project is nearly complete.

COMPLETED PROJECTS:

[435471-2](#) | S.R. 471 South Sumter Trail from S.R. 50 to C.R. 478

435471-2 South Sumter Trail SR 471 from SR 50 to CR 478



- Contract: T5789
- Contractor: Ranger Construction Industries, Inc.
- Start Date: September 8, 2023
- Estimated Completion Date: Fall 2024

- Construction Cost: \$8.4 million
- **Description:** This project will construct a 10-foot-wide shared-use path as part of the proposed South Sumter Trail along the west side of State Road (S.R.) 471 from S.R. 50 to County Road (C.R.) 478. The project will include paving the trail and adding drainage improvements, lighting, and new signs and pavement markings. A new pedestrian crossing south of Central Avenue will also be constructed.
Update: Final acceptance letter issued on Dec. 17, 2024.

LAKE COUNTY OFFICE OF TRANSIT SERVICES

LAKE-SUMTER MPO REPORT

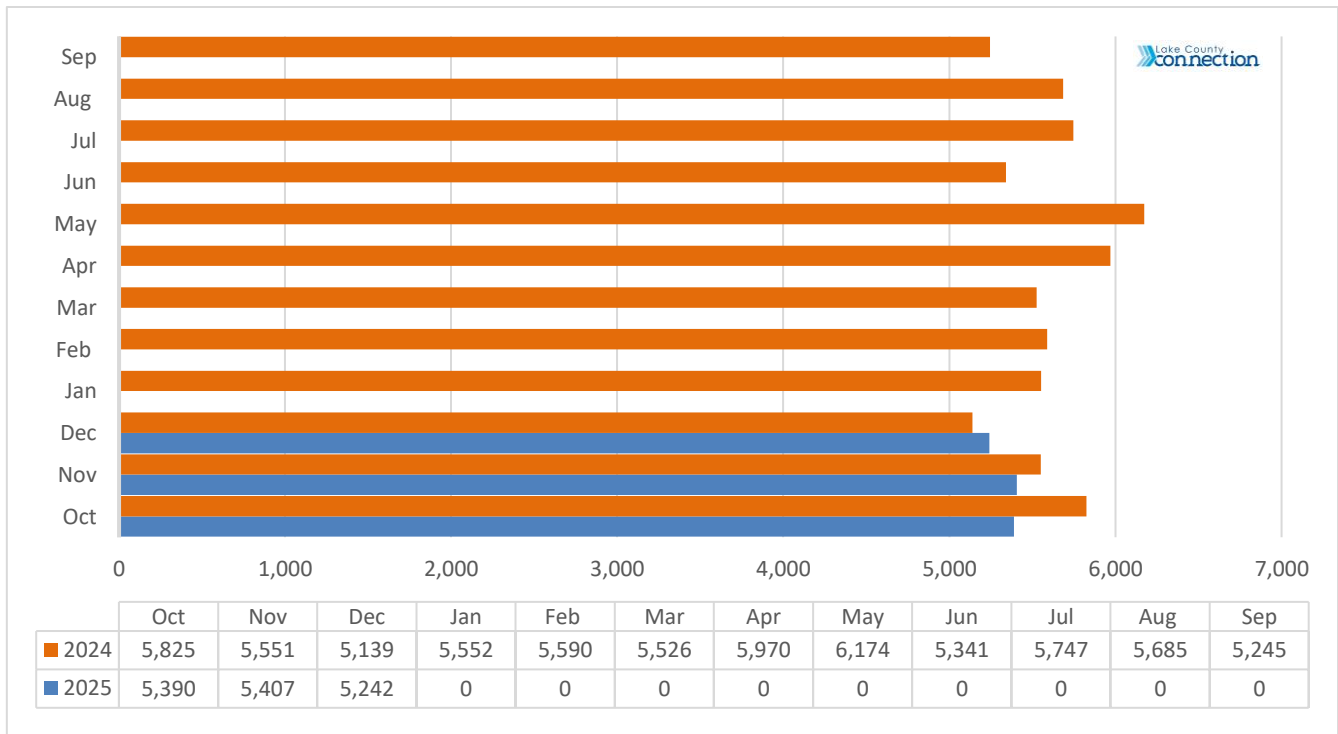
FEBRUARY 26, 2025



Prepared by
Lake County Office of Transit Services
2440 U.S. Highway 441/27
Fruitland Park, FL 34731
(352) 323-5733
www.RideLakeXpress.com

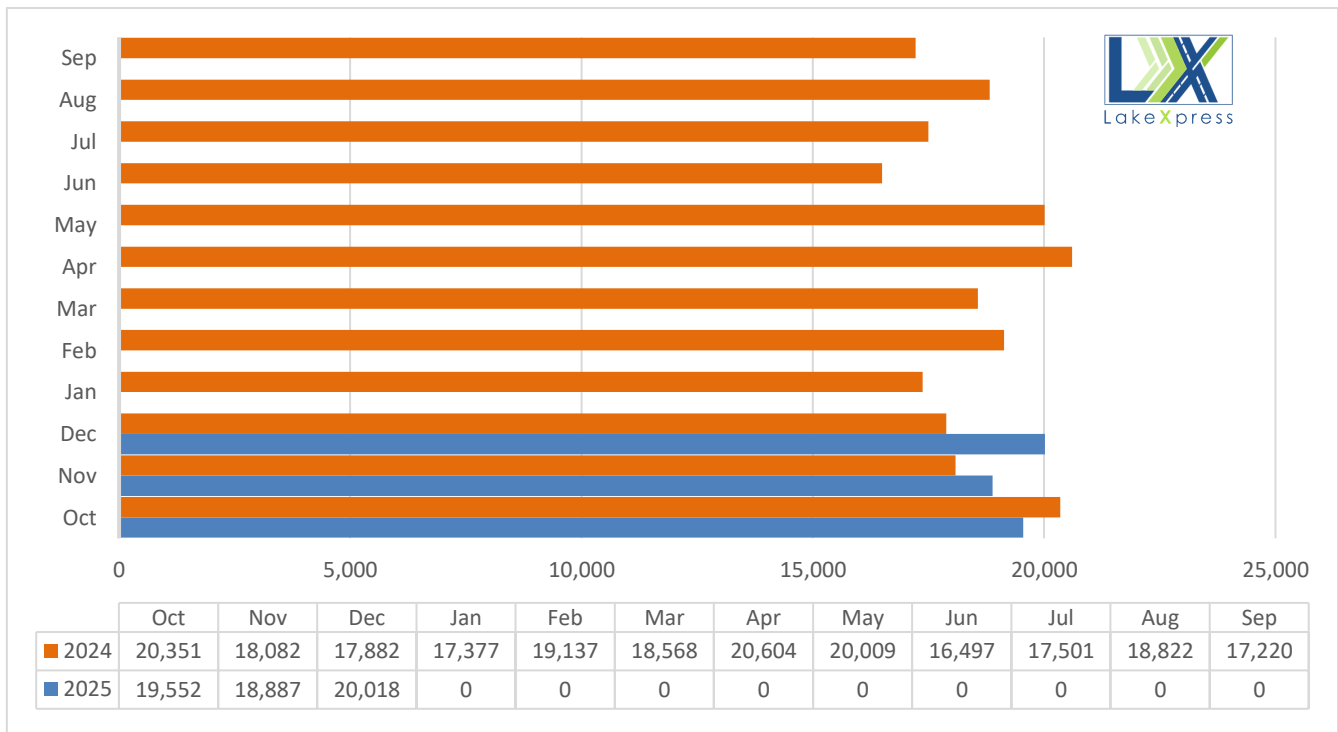


LAKE COUNTY CONNECTION RIDERSHIP FISCAL YEAR COMPARISON



Fiscal Year 2025 ridership YTD is 16,039. This is a 2.88% decrease from the same period last year.

LAKEXPRESS RIDERSHIP FISCAL YEAR COMPARISON



Fiscal Year 2025 ridership YTD is 58,457. Overall, 3.80% increase from the same period last year.

Transportation Projects

- **ADA Accessible Bus Stop Pads**

In the past two Fiscal Years, 75 ADA-accessible LakeXpress bus stop pads were installed throughout the system. In Fiscal Year 2025, 40 additional accessible bus stop pads are planned for installation.

- **2024 Hurricane Season**

During the 2024 Hurricane Season, three hurricanes affected Lake County. Transit Services staffed the Emergency Operations Center for a total of 123.75 hours and provided 51 passenger trips to/from Lake County Emergency Management's hurricane shelters.

- **"Stuff The Bus!"**

During the Office of Transit Service's annual "Stuff The Bus!" event, we raised cash (used for the purchase of meats) and non-perishable food donation that equate to 1,078 pounds of food for Lake Cares Food Pantry!

- **Mobility Week**

For FDOT's Mobility Week 2024, staff hosted three customer appreciation events where they distributed more than 1,200 LakeXpress branded promotional items.

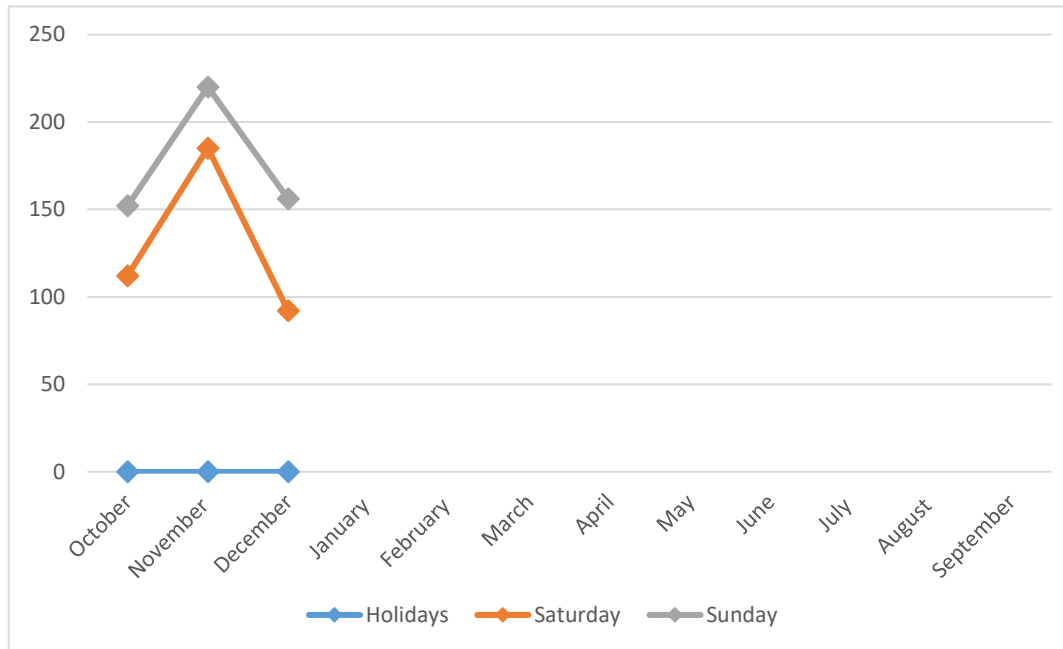
- **FDOT Triennial Review**

After completing a Federal Transit Administration Triennial Review in August 2024, staff also participated in an Florida Department of Transportation Triennial Review in November 2024. Both reviews found minimal deficiencies that were quickly corrected. We are now preparing for a Florida Commission Biennial Review this Spring.

- **Cold Weather Shelter Shuttle**

Since December 2024, the Office of Transit Services provided 109 trips to/from Lake County Office of Emergency Management's 11 nights of Cold Weather Shelters.

LYNX ROUTE 55 AVERAGE RIDERSHIP FOR LAKE COUNTY



*Weekday service provided by LakeXpress.

The average daily weekend ridership from October 2024 to December 2024 is 33 trips.

VAN POOL UPDATE

Enterprise continues to operate two vans in Lake County, while VRide utilizes one van.