



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

Official Agenda for the May 26, 2020
Special Town Council Zoom Virtual Meeting called for 5:00 P.M.

Zoom Room Meeting ID: 810 8785 1091 Password: 322771

For Dial In Only: Call 929.205.6099 Meeting ID: 810 8785 1091

THE PUBLIC MAY PARTICIPATE AT GOOD AND WELFARE; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN! THE PUBLIC IS ENCOURAGED TO SUBMIT ALL COMMENTS VIA EMAIL TO LPEREZ@GOLDENBEACH.US BY 2:00 P.M. TUESDAY, MAY 26, 2020.

A. MEETING CALLED TO ORDER

B. ROLL CALL

C. PRESENTATIONS / TOWN PROCLAMATIONS

D. MOTION TO SET THE AGENDA

ADDITIONS/ DELETIONS/ REMOVAL OF ITEMS FROM CONSENT AGENDA/ AND CHANGES TO AGENDA

E. GOOD AND WELFARE

F. MAYOR'S REPORT

G. CORONAVIRUS UPDATE

See attached Memorandum from the Town Manager

H. COUNCIL COMMENTS

I. TOWN MANAGER REPORT

J. TOWN ATTORNEY REPORT

K. ORDINANCES – SECOND READING

None

L. ORDINANCES - FIRST READING

None

M. QUASI JUDICIAL RESOLUTIONS

None

N. CIVIC CENTER COMPLEX MASTERPLAN UPDATE

O. CONSENT AGENDA

- 1. Official Minutes of the April 28, 2020 Special Town Council Zoom Virtual Meeting**
- 2. A Resolution of the Town Council Approving A Mutual Aid Agreement between the Town and the City of Hallandale Beach.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MUTUAL AID AGREEMENT BETWEEN THE CITY OF HALLANDALE BEACH AND THE TOWN OF GOLDEN BEACH; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 2
Resolution No. 2673.20

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2673.20

- 3. A Resolution of the Town Council Authorizing the Use of Law Enforcement Trust Fund (LETF) Monies To Make A \$2,500 Contribution to Teach for America.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE USE OF LAW ENFORCEMENT TRUST FUND (LETF) MONIES TO MAKE A \$2,500 CONTRIBUTION TO TEACH FOR AMERICA (TFA); PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 3
Resolution No. 2676.20

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2676.20

- 4. A Resolution of the Town Council Authorizing the Use of Law Enforcement Trust Fund (LEFT) Monies to Make a \$500 Contribution to the American Heart Association.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE USE OF LAW ENFORCEMENT TRUST FUND (LETF) MONIES

TO MAKE A \$500.00 CONTRIBUTION TO THE AMERICAN HEART ASSOCIATION; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 4
Resolution No. 2677.20

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2677.20

P. TOWN RESOLUTIONS

5. A Resolution of the Town Council Accepting the Financial Statements and Single Audit for Fiscal Year 2018/2019.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ACCEPTING THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE SINGLE AUDIT FOR FISCAL YEAR 2018/2019 ENDING SEPTEMBER 30, 2019, PREPARED BY KEEFE, MCCULLOUGH & CO., LLP; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 5
Resolution No. 2678.20

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2678.20

Q. DISCUSSION & DIRECTION TO TOWN MANAGER

Mayor Glenn Singer:

- Construction Sites

Vice Mayor Bernard Einstein:

None Requested

Councilmember Judy Lusskin:

- Pedestrian Gates

Councilmember Jaime Mendal:

None Requested

Councilmember Kenneth Bernstein:

None Requested

Town Manager Alexander Diaz

- Recycling Program

- Boat Dock Veterans Memorial Park

R. ADJOURNMENT:

DECORUM:

ANY PERSON MAKING IMPERTINENT OR SLANDEROUS REMARKS OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE COUNCIL SHALL BE BARRED FROM THE COUNCIL CHAMBERS BY THE PRESIDING OFFICER. NO CLAPPING, APPLAUDING, HECKLING OR VERBAL OUTBURSTS IN SUPPORT OR OPPOSITION TO A SPEAKER OR HIS OR HER REMARKS SHALL BE PERMITTED. NO SIGNS OR PLACE CARDS SHALL BE ALLOWED IN THE COUNCIL CHAMBERS. PERSONS EXITING THE COUNCIL CHAMBERS SHALL DO SO QUIETLY.

THE USE OF CELL PHONES IN THE COUNCIL CHAMBERS IS NOT PERMITTED. RINGERS MUST BE SET TO SILENT MODE TO AVOID DISRUPTION OF PROCEEDINGS.

PURSUANT TO FLORIDA STATUTE 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT: IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR THAT PURPOSE, AFFECTED PERSONS MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHER INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.

IF YOU NEED ASSISTANCE TO ATTEND THIS MEETING AND PARTICIPATE, PLEASE CALL THE TOWN MANAGER AT 305-932-0744 EXT 224 AT LEAST 24 HOURS PRIOR TO THE MEETING.

RESIDENTS AND MEMBERS OF THE PUBLIC ARE WELCOMED AND INVITED TO ATTEND.




TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, 
Town Manager

Subject: **Protocols in Place As We Enter Into Our “New Normal”**

As we begin adjusting to our new normal I wanted to take a moment to go through the three-pronged approach the Town has taken to address the safety and well-being of both the staff and the residents and visitors of Golden Beach. This approach consists of: Staff & Town Hall Safety; Building Department New Rules and Procedures; and Resident New Protocols and Safety Measures.

Staff & Town Hall Safety Measures:

- Protective glass partitions have been installed in the reception area and in the building department. This provides a clear separation barrier, similar to those found in banks and (now) in grocery stores, between the public and our employees
- Staff has been issued and is required to wear personal protective equipment (PPE) when outside or in areas with the public
- Staff has been instructed to continue to practice good hygiene with hand washing and hand sanitizing
- Staff temperatures are taken daily, upon arriving at work
- No more than one employee is permitted in the kitchen area at any given time
- Town Hall is open by appointment only – walk-ins are discouraged, however if you must come to Town Hall without first making an appointment, you will be asked to wait outside, distancing yourself from others, until such time as invited in by a staff member. For our employees’ safety and for the safety of the general public at large we strongly recommend that all residents and visitors make an appointment.
- Proper signage has been placed at the entrance to Town Hall to notify all patrons that a face covering is required and reminding everyone to maintain social distancing

- The entrance to Town Hall has marked out spaces on the floor with painter's tape to ensure patrons are spaced at least 6 feet apart
- Hand sanitizers have been provided and placed throughout Town Hall, Public Works and the Police Department
- All offices and common areas are being deep cleaned daily with disinfectant
- Employees who are feeling symptoms of COVID 19 or have had a direct exposure will not be permitted to return to work until they receive clearance from a medical doctor, or a negative test result
- A limited number of testing kits are available for employees and residents who are high risk

The Building Department created a COVID 19 Action plan that was disseminated to all construction projects and contractors by email on what would be expected from each site prior to opening on May 11, 2020. Those properties not in compliance would not be permitted to open.

Building Department Measures:

- Each Construction Site submitted an operational action plan for approval by the Town. These plans contained the required implementation of handwashing stations containing soap and water, additional sanitizing stations (60% alcohol based) for use by the workers, all workers are required to wear masks, additional Masks for anyone entering the site, temperature logs of the workers, and other criteria, in order to maintain a safe working environment and to protect our community.
- Each site was given the opportunity to implement these plans on May 6, 7, and 8th of this month.
- The Town appointed two COVID Compliance inspectors who were out driving the Town daily, checking on the progress of each site and submitting written status reports for each property and when in compliance was given an approval status.
- Properties that received an approval of their action plan in place and an approved site inspection were permitted to resume work on the next Monday, May 11th.
- Inspectors are out canvassing all construction projects in Town, Monday through Saturday making sure that all construction sites are in compliance with their plans and are following the Town's guidelines in COVID 19 Action plan implemented by the department.
- Anyone found on the property not to be in compliance, i.e.; not wearing masks, no washing station will be given a warning on the first infraction. Anyone found to have a second infraction would receive a \$500.00 fine, and if a third infraction is found at the property the site will be closed for 5 days. Three warnings have already been issued to construction sites for not wearing masks.

Our main goal in implementing these procedures is to create a safe working environment and to protect of our Community.

Resident & Community Safety Measures:

Social distancing is still strongly encouraged when out in public.

Masks are still required in Golden Beach and will be required for the time being for anyone coming to visit you or provide a service. These protective measures will help stop the spread of the virus. The Town's mask policy is detailed below:

MASK POLICY FOR RESIDENTS:

- Masks must be worn when meeting with individuals who do not live in your household or...
- A distance of 6 feet must be maintained between individuals
- Groups of 10 or more are still NOT allowed, regardless of masks/distancing
- Golden Beach Police Officers will stop anyone who may not be complying with regulations
- Masks must be worn when visiting Town Hall
- If you have a high-risk member of your household and need a face mask, please contact the Gatehouse: 305-935-0904

MASK POLICY FOR VISITORS/GUESTS:

- Service Providers MUST wear masks inside and outside of homes
- Personal guests MUST wear masks outside of homes (and inside at homeowner's discretion)
- Masks must be worn when visiting Town Hall
- Non-compliance will result in a \$500 civil citation

TESTING SERVICES: The Town of Golden Beach has partnered with local communities to offer testing for COVID-19. To schedule an appointment, please visit:

www.covid33154.com
www.covidaventura.com

New appointments are added every 24-48 hours. Please check for availability.

Closures & Changes to Access/Usage of Town:

MANDATORY CURFEW: 10:00PM-6:00AM, essential workers are exempt. Curfew will remain in place until Miami-Dade County's "Safer at Home" order is lifted.

ALL TOWN EVENTS HAVE BEEN CANCELLED FOR THE REMAINDER OF THE YEAR. However, alternative measures are being taken to still ensure residents have access and can enjoy certain amenities. Amongst those are alternative social activities, such as the delivery of bagels to your homes this weekend, in commemoration of Memorial Day.

PARK RULES:

- **All beach attendants have been re-assigned to patrol the parks, to ensure compliance.**

- Park hours are from sunrise to sunset.
- Individual & family passive limited activity only: (Walking, jogging, cycling)
- Individual basketball play only-team and pickup games prohibited (only 3 players per half court). No shared use of basketball courts
- No group picnics or parties allowed; picnic areas closed.
- Tennis and Pickleball play singles only, no more than two people per court.
- No recreational programming, pickup games, organized activities or competitive games will be allowed.

WATERWAY RULES:

- ALL BEACHES REMAIN CLOSED – however, a plan is being put in place for when they reopen; will reopen when Miami-Dade County allows it
- Boats shall remain 50 feet apart at all times
- Gatherings of more than 10 people are prohibited
- Rafting up or beaching of boats is prohibited
- Landings and anchoring at sandbars are prohibited
- Capacity of Boats:
 - Boats less than 25 feet: 4 adults maximum, plus children 17 and under, maximum of 8 people on boat.
 - Boats 25 – 36 feet: 6 adults maximum, plus children 17 and under, maximum of 10 people on boat.
 - Boats greater than 36 feet: 8 adults maximum, plus children 17 and under, maximum of 10 people on boat.
 - No boat shall exceed the maximum persons capacity per “Maximum Capacity Label”

Some of the Town Parks have reopened for use. HOWEVER, some areas of Town remain closed.

The following remain closed:

- Playgrounds
- Exercise equipment
- Restrooms
- Dog parks
- Beach Pavilion/Picnic shelters
- Gazebo at North Park
- Trellis at South Park
- Beaches

All of these measures are being taken to ensure the safety of residents, visitors and staff. I truly appreciate everyone’s cooperation, patience and understanding as we navigate through this ever-changing landscape. Every day we learn something new and we continue to put this knowledge in place to keep providing you with the highest level of service possible.

Please feel free to contact me if you have any questions, comments or concerns – Together/Apart, we will get through this!




TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, 
Town Manager

Subject: Civic Center Complex Masterplan Update

**CIVIC CENTER ITEM TO FOLLOW
SEPARATELY**




TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Lissette Perez, 
Town Clerk

Subject: **Town Council Minutes**

Item Numbers:

1

Recommendation:

It is recommended that the Town Council adopt the attached minutes of the April 28, 2020 Special Town Council Zoom Virtual Meeting.



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

Official Minutes for the April 28, 2020
Special Town Council Zoom Virtual Meeting called for 5:00 P.M.

Zoom Room Meeting ID: 846 6482 5198 Password: 619924

For Dial In Only: Call 929.205.6099 Meeting ID: 846 6482 5198

THE PUBLIC MAY PARTICIPATE AT GOOD AND WELFARE; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN!

A. MEETING CALLED TO ORDER

Mayor Singer called the meeting to order at 5:02 p.m.

B. ROLL CALL

Councilmember's Present: Mayor Glenn Singer, Vice Mayor Kenneth Bernstein, Councilmember Judy Lusskin, Councilmember Jaime Mendal, Councilmember Bernard Einstein

Staff Present: Town Manager Alexander Diaz, Town Attorney Steve Helfman, Town Clerk Lissette Perez, Finance Director Maria D. Camacho, Police Chief Rudy Herbello, Lieutenant Yovany Diaz, Building & Zoning Director Linda Epperson, Resident Services Director Michael Glidden, Public Works Director Kirk McKoy

C. MAYOR'S REPORT

Appreciates everyone staying at home with the stay at home order. He is about to issue executive order #3 easing restrictions, this is in line with Miami-Dade County's easing order. Mayor Singer read for the record the details of the executive order. Effective tonight, residents only will be allowed to use the Town's nine designated parks between sunrise and sunset. Knows that these are confusing times for everyone and everyday everything changes. Visitors and guests are required to wear facemasks at all times. Anyone providing a service or coming to Town Hall is required to wear a mask. The Beach and Beach Pavilion will remain closed under the Dade County ordinance. Starting May 4th regular landscaping, house staff, pet grooming, car wash, all deliveries, and home maintenance will be allowed. Starting May 6th, construction sites may have 2 people on their site to prep their location for limited opening. Plans on opening construction sites on May 11th with new rules. The Building Department will be open two days a week. It was reported today that there was 33,000 new cases of the coronavirus and deaths continue to rise. If it does not work you are going to see Dade County, and Golden Beach to follow, lock it down because resident safety is the most important thing for all of us. Cannot stress enough social distancing and wearing a mask whenever out. And if you don't feel good, stay home. He can assure you that the Town Manager and he are up to date with everything that is going on.

D. TOWN MANAGER REPORT

Town Operations and Affairs of the Town

There will be an eblast that goes out to residents tonight, concerning the new executive order. Our goal is just to have residents have a convenient ID, for when officers ask.

We will be enforcing county rules as it relates to mask wearing, and social distancing, at the tennis courts, there will only be two people per court. As a reminder, we ask everyone to please wear their masks when out and about. Luckily, we have not had any incidents in Golden Beach related to crime activity, but there have been incidents to our neighbors in the south. As it relates to enforcement actions, the Town has been enforcing the stay at home orders. As we start easing the rules, we will still be vigilant.

In Florida, and Dade County there is still a limit to no more than 10 individuals gathered together. Starting Monday, all deliveries will be allowed, all maintenance will be allowed. There is no need to call ahead. We do have 9 confirmed cases in Golden Beach of COVID-19. Are trying to do what we can to stop the spread. COVID-19 related costs of the Town have been very minimal. Have applied for FEMA reimbursement for non-personnel and personnel costs. Only projecting a loss of revenue as it relates to our non-ad valorem revenues. We have been looking at the budget. Maria and I have already begun the 2021 budget. Residents, our primary objective is to make sure we protect your assets values, and your investments, but still provide you with the services you need. As it relates to our capital improvement project – this coming Monday there will be a meeting with our CIP team. We intend to keep our CIP project moving forward. The goal is to bring to the council at the May meeting a contract for award. The Town's audit will be brought to you in the coming days. Residents, who live on Ocean, please bear in mind that the stay at home order pertains to you as well. Census update – a majority of residents are having issues when it comes to the census because there is not a Golden Beach option. He can assure you 100% that the homes that are geotched for Golden Beach will be counted for Golden Beach. Starting next week, the Building Department will be open on Wednesday and Friday. We will have a zero tolerance policy as it relates to mask wearing. There are a few groups of people that I would like to recognize. First our Public Works crews who have been coming in 3-4 times a week to keep our community looking as pristine as it does. And our Police Department who have been working around the clock to keep our community safe.

E. CORONAVIRUS UPDATE

**** see *Town Manager's Report above* ****

F. COUNCIL COMMENTS

Vice Mayor Einstein

Thanked the Mayor, Manager, Police Department and staff for all they do. If 60% of the population wore masks to go out, this disease would be eradicated in one month. Cannot stress enough that people wear masks. Thinks that the roads that we repaved could not have come at a better time. They are so smooth and pleasing to walk around. He's noticing that bike riders are not wearing masks. They are finding that the aerosol from someone who is sick when they are coughing or sneezing can stay airborne up to 20 feet. There is something very contagious about this disease and thinks that it is the airborne particles.

Councilmember Mendal

Thanked the Manager and the staff for the excellent job they have been doing.

Asked that the Town Manager clarify a few things when he can. He said nine cases, are they active cases or cases of people that have had it. The construction easing – what does that entail. Are the A1A guardrails coming down tomorrow?

Town Manager answered stating that on the 6th they will allow crews to start prepping the construction sites for safety. On May 11th those sites that are ready to commence will commence under the new guidelines. Let me be clear to everyone – one warning and then we shut you down. The foremen and construction managers are responsible – not the laborers. You are allowed to take your mask off if you are running, cycling, or six feet apart.

Mayor Singer stated that if they lift the stay at home order, the barricades on A1A will come down.

Councilmember Bernstein

Stated that he could not thank the Town Manager and the staff enough for keeping the Town safe. Inquired as to the exercising and whether people could exercise after 10 p.m. or if the curfew would still stay in place.

Town Manager stated that the executive order from the County Mayor only allows parks to be open sunrise to sunset, so exercising will only be allowed from sunrise to sunset. Can still walk on the sidewalks until curfew time, but inside parks only until sunset.

Councilwoman Lusskin

Thanked all of the staff in Town for making this difficult time so much better. 80% to 90% of the residents are out and about and it really does feel like paradise. Reminded residents that they can still be tested at the Aventura testing site. Will Town Hall only be open Wednesdays and Fridays or will Town Hall now be open full time.

Town Manager stated Town Hall hours will be driven by the safer at home orders. All employees have been coming into Town Hall at least three days a week and we have all been teleworking.

G. TOWN ATTORNEY REPORT

Made the Council aware that we have had residents that have been very difficult and not compliant with the regulations, and we are taking appropriate action. Is working with the Manager and Mayor with those issues.

H. GOOD AND WELFARE

Resident David Long, 80 Terracina Avenue

Asked if the Building Department opens this Wednesday or next Wednesday.

Town Manager stated that its next Wednesday.

Mr. Long asked what the hours are for that.

Town Manager stated that it will be by appointment only and you could go to the Town's website to schedule an appointment, as we are trying to limit the traffic in Town Hall.

Mr. Long asked about the beach and opening it up for residents.

Mayor Singer stated it is not our call at this time and we are all abiding by the stay at home order.

Former Councilwoman Amy Isackson, 600 Golden Beach Drive asked that once the construction process is lifted, how will the inspection process work, will it be virtual.

Town Manager stated that the inspector will go to your site, have everyone step away and physically do the inspection. Will not compromise the quality of work because of COVID-19.

Mrs. Isackson also inquired about having an active permit that was already approved, what steps do they need to take to start.

Town Manager stated if you have the permit in hand you can call your contractor and tell them to come starting Monday.

Resident Penny Tenzer, 138 South Island Drive commented on why the beaches shouldn't be open. Because the beaches were opened in other areas and they had huge outbreaks of this there. It is the social distancing that needs to be maintained and does not think our beach attendants can maintain that.

Mayor Singer stated that once the beaches open he and the Manager will put together a set of rules that can help maintain social distancing.

I. CONSENT AGENDA

- 1. Official Minutes of the February 18, 2020 Special Town Council Meeting**
- 2. Official Minutes of the March 26, 2020 Special Town Council Meeting via Conference Call**
- 3. Official Minutes of the April 7, 2020 Special Town Council Zoom Virtual Meeting**
- 4. A Resolution of the Town Council Approving the Proposal Provided by Southeastern Engineering Contractors, Inc. for Water Meter Box Adjustments.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING THE PROPOSAL PROVIDED BY SOUTHEASTERN ENGINEERING CONTRACTORS, INC. FOR THE ADJUSTMENTS OF WATER METER BOXES AT MULTIPLE SITES THROUGHOUT TOWN; PROVIDING FOR A WAIVER OF BIDDING PROCEDURES; PROVIDING FOR AUTHORIZATION; PROVIDING FOR IMPLEMENTATION; AND AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 4
Resolution No. 2674.20

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2674.20

Consensus vote 5 Ayes, 0 Nays. Items I1 – I4 pass.

J. DISCUSSION & DIRECTION TO TOWN MANAGER

Town Manager stated that they will try to schedule another meeting for early next week to approve the audit. Requested to move the May council meeting to Tuesday May 26th at 7:00 p.m. Whether it is in person or on zoom will be determined by the governor.

Public Works Director Kirk McKoy stated that bulk pick up would begin next week by appointments only.

Mayor Singer reminded residents that when we open back up it will be around hurricane season so please make sure your property is prepared.

K. ADJOURNMENT:

A motion to adjourn the Council Meeting was made by Mayor Singer seconded by Councilmember Mendal.

Consensus vote 5 Ayes 0 Nays. Motion passes.

The meeting adjourned at 5:52 p.m.

Respectfully submitted,

Lissette Perez
Lissette Perez
Town Clerk



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B*
Town Manager

Subject: **Resolution No. 2673.20 - Approving a Mutual Aid Agreement
with the City of Hallandale Beach Police Department**

Item Number:

2

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2673.20 as presented.

Background:

The Town of Golden Beach has entered into a number of mutual aid agreements which enable the Police Department to receive assistance from other agencies and to aid those agencies when they request it. This agreement provides for the Police Department to request assistance from and to provide assistance to the Hallandale Beach Police Department.

The Town Manager, in consultation with the Mayor, recommends the Town Council approve the new agreement.

Fiscal Impact:

There is no cost to the Town to participate.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2673.20

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MUTUAL AID AGREEMENT BETWEEN THE CITY OF HALLANDALE BEACH AND THE TOWN OF GOLDEN BEACH; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Golden Beach, Florida (the "Town") wishes to enter into a Mutual Aid Agreement (the "Agreement") with the City of Hallandale Beach Police Department, Florida, attached to this Resolution as Exhibit "A" between the Town and the City of Hallandale, described and outlined in the attached Agenda Item Report; and

WHEREAS, the Town Council believes that it is in the best interest to enter into the Agreement.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That each of the above-stated recitals is hereby adopted and confirmed.

Section 2. Agreement Approved. That the Agreement is hereby approved in substantially the form attached hereto as Exhibit "A," subject to approval by the Town Attorney as to form and legal sufficiency.

Section 3. Implementation. That the Mayor and Town Manager are authorized to take any and all action which is necessary to implement this Resolution.

Section 4. Effective Date. That this resolution shall become effective immediately upon approval of the Town Council.

Sponsored by **Town Administration**

The Motion to adopt the foregoing Resolution was offered by _____,
seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 26th day of May, 2020.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

RESOLUTION 2673.20 - EXHIBIT A

MUTUAL AID AGREEMENT Between the City of Hallandale Beach and the Town of Golden Beach

WHEREAS, it is the responsibility of the governments of the City of Hallandale Beach, Florida and the Town of Golden Beach, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that the City of Hallandale Beach, subdivision of the State of Florida, and the Town of Golden Beach, subdivision of the State of Florida, undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

- 1. Short title:** Mutual Aid Agreement
- 2. Description:** Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

RESOLUTION 2673.20 - EXHIBIT A

3. **Definitions:**

a) Joint declaration: A document which enumerates the various conditions or situations where aid may be requested or rendered pursuant to this Agreement, as determined by concerned agency heads.

Subsequent to execution by the concerned agency heads, the joint declaration shall be filed with the clerks of the respective political subdivisions and shall thereafter become part of this Agreement. Said declaration may be amended or supplemented at any time by the agency heads by filing subsequent declarations with the clerks of the respective political subdivisions.

b) Agency or participating law enforcement agency: Either the Hallandale Beach City Police Department or the Town of Golden Beach Police Department.

c) Agency head: Either the Chief of the Hallandale Beach City Police Department, or the Chief's designees; and the Chief of Police of the Town of Golden Beach Police Department, or the Chief's designees.

d) Participating municipal police department: The police department of any municipality in Miami-Dade County, Florida, that has approved and executed this Agreement upon the approval of the governing body of the municipality.

e) Certified law enforcement employee: Any law enforcement employee certified as provided in Chapter 943, Florida Statutes.

4. **Operations:**

a) In the event that a party to this Agreement is in need of assistance as specified in the applicable joint declaration, an authorized representative of the police department requiring assistance shall notify the agency from whom such assistance is requested. The authorized agency representative whose assistance is sought shall evaluate the situation and his available resources, and will respond in a manner deemed appropriate.

RESOLUTION 2673.20 - EXHIBIT A

b) Each party to this Agreement agrees to furnish necessary manpower, equipment, facilities, and other resources and to render services to the other party as required to assist the requesting party in addressing the situation which caused the request; provided, however, that no party shall be required to deplete unreasonably its own manpower, equipment, facilities, and other resources and services in rendering such assistance.

c) The agency heads of the participating law enforcement agencies, or their designees, shall establish procedures for giving control of the mission definition to the requesting agency, and for giving tactical control over accomplishing any such assigned mission and supervisory control over all personnel or equipment provided pursuant to this Agreement to the providing agency.

5. Powers, Privileges, Immunities, and Costs:

a) All employees of the participating municipal police department, including certified law enforcement employees as defined in Chapter 943, Florida Statutes, during such time that said employees are actually providing aid outside of the jurisdictional limits of the employing municipality pursuant to a request for aid made in accordance with this Agreement, shall, pursuant to the provisions of Chapter 23, Florida Statutes, have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the political subdivision in which they are normally employed.

b) The political subdivision having financial responsibility for the law enforcement agency providing services, personnel, equipment, or facilities pursuant to the provisions of this Agreement shall bear any loss or damage to same and shall pay any and all expenses incurred in the maintenance and operation of same.

c) The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement shall compensate all of its employees rendering aid pursuant to this Agreement, during the time of the rendering of such aid, and shall defray the actual travel and maintenance expenses of such employees while they are rendering such aid.

RESOLUTION 2673.20 - EXHIBIT A

Such compensation shall include any amounts paid or due for compensation due to personal injury or death while such employees are engaged in rendering such aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

RESOLUTION 2673.20 - EXHIBIT A

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including May 1, 2024. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty (60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

City Manager,
City of Hallandale Beach, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

City Clerk,
City of Hallandale Beach, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

City Attorney,
City of Hallandale Beach, Florida

Town Attorney,
Town of Golden Beach, Florida

EXHIBIT A

JOINT DECLARATION OF THE CHIEF OF THE CITY OF HALLANDALE BEACH POLICE DEPARTMENT AND THE CHIEF OF THE TOWN OF GOLDEN BEACH POLICE DEPARTMENT PURSUANT TO MUTUAL AID AGREEMENT

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by the City of Hallandale Beach and the Town of Golden Beach, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.
8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing person's calls.

EXHIBIT A

- 9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
- 10. Enemy attack.
- 11. Transportation of evidence requiring security.
- 12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
- 13. Security and escort duties for dignitaries.
- 14. Emergency situations in which one agency cannot perform its functional objective.
- 15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
- 16. Joint training in areas of mutual need.

DATE: _____

DATE: _____

Police Chief Sonia Quinones
Hallandale Beach Police Department

Police Chief Rudy Herbello
Golden Beach Police Department

ATTEST:

ATTEST:

City Clerk

Town Clerk



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

Item Number:

To: Honorable Mayor Glenn Singer &
Town Council Members

3

From: Alexander Diaz,
Town Manager

Subject: Resolution No. 2676.20 – Use of LETF Monies to Make a \$2,500
Contribution to Teach for America (TFA)

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2676.20 as presented.

Request:

It is requested the Town authorize the use of LETF monies to make a contribution to Teach for America (TFA) in the amount of \$2,500 to recruit, select, train and provide ongoing support to corps members in Miami-Dade County.

Background:

TFA is an organization that recruits recent college graduates of all background's to teach for two years in urban and rural public schools. TFA trains and develops these corps members so that they have an immediate positive impact on their students who are usually attending under performing schools in Miami-Dade and Broward Counties.

The quality of our public education system in South Florida is vital to the regions ability to actively recruit and retain corporations and residents, and thrive as a leading region for economic and social prosperity. The use of LETF Funds for this type of function and purpose is appropriate and at the core of combating delinquency that often leads to egregious criminal acts.

Since 1990, nearly 33,000 leaders have joined TFA to help move the organization closer to a shared vision that one day, all children in this nation will have the opportunity to attain an excellent education. TFA teachers have reached more than 3 million students across 43 urban and rural communities, founded dozens of high-performing schools, boldly led school districts and charter management organizations, and helped pass groundbreaking education legislation.

Financial Impact:

\$2,500.00 from the Town's Law Enforcement Trust Fund.

Attachments: Agenda Item Resolution, & LETF Affidavit

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2676.20

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE USE OF LAW ENFORCEMENT TRUST FUND (LETF) MONIES TO MAKE A \$2,500 CONTRIBUTION TO TEACH FOR AMERICA (TFA); PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town desires to make a \$2,500 contribution to Teach for America (TFA) to recruit, select, train, and provide ongoing support to corps members in Miami-Dade and Broward Counties; and

WHEREAS, TFA is an organization that recruits committed recent college graduates of all backgrounds to teach for two years in urban and rural public schools; and

WHEREAS, the Town's LETF account includes assets forfeited to the Town by authority of the Florida Contraband Forfeiture Act and by the Federal Asset Forfeiture Statutes; and

WHEREAS, the Town Council desires to utilize LETF funds to pay for this contribution; and

WHEREAS, the monies contained in the LETF are the result of seized assets from both investigations by the Town's Police Department and joint investigations with other law enforcement agencies – not from tax revenue; and

WHEREAS, the Chief of Police has recommended that the \$2,500 cost be taken from the Town's LETF for "***other law enforcement purposes***" specifically authorized by law; and

WHEREAS, the Chief of Police certifies that this expenditure complies with § 932.7055, Florida Statutes, and / or the Federal Seizure statutes in that the funds will be used for an appropriate law enforcement purpose; and

WHEREAS, the Chief of Police certifies that the Town's LETF is not being used as a normal source of revenue for the Town Police Department; and

WHEREAS, the Chief of Police certifies that the Town's LETF was not considered in the adoption and approval of the Police Department budget; and

WHEREAS, the Town Council finds that it is in the best interest of the Town to proceed as indicated in this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That each of the above-stated recitals is hereby adopted and confirmed.

Section 2. \$2,500 Contribution to TFA is Authorized. That the contribution of \$2,500 to TFA and the use of LETF funds to make the contribution are hereby authorized and approved.

Section 3. Implementation. That the Mayor and Town Manager are authorized to take any and all action which is necessary to implement this Resolution.

Section 4. Effective Date. That this Resolution shall be effective immediately upon adoption.

Sponsored by **Town Administration.**

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 26th day of May, 2020.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

May 1, 2020

Town of Golden Beach
% Mayor Glenn Singer
1 Golden Beach Drive
Golden Beach, Florida 33160

Dear Mayor Singer and the Town of Golden Beach,

We have always believed that teaching is an act of leadership. That leadership is critical, now.

How COVID-19 is impacting our educational ecosystem

There is no research to measure what the effect of this massive break in traditional learning will be -- never in American history have schools been canceled for this long. We will likely see pre-existing inequalities exacerbated. More students will experience the challenges our most marginalized kids face and our most marginalized kids will face more extreme versions of the challenges they already face.

Teach For America Miami-Dade staff is working around the clock. Teacher coaches are conducting daily and weekly check-ins with teachers, providing all-teaching corps professional development, and are now providing professional development to over 700 Teacher For America Miami-Dade teachers, alumni, and offering our resources, support, and expertise to non-Teach For America educators.

“Ms. Vargas has been very motivational, she’s been very helpful, if you don’t get the assignment in on time, she’ll help you turn it in. Sometimes she does zoom calls just to check on us, make sure we’re doing good, make sure we’re well. You know, and that’s great as a teacher, some teachers don’t even care how we’re doing at home, Ms. Vargas does.”

Teach For America Miami-Dade responding to the COVID-19 Crisis

School isn’t closed for the year. The building is. Teachers, administrators, and support staff are preparing to save the day in ways we have never seen before. Teach For America Miami-Dade teachers are innovating and reinventing how to teach and reach students from their dining room tables. It hasn’t been easy, and our teachers are weathering the storm, while continuing to set the bar for excellence high.

Teach For America Miami-Dade teachers are:

- disseminating critical information such as meal and food pick ups;
- collecting and distributing technology;
- innovating and reimagining what the virtual classroom is.

One day, all children in this nation will have the opportunity to attain an excellent education.

Our teachers are students' lifelines. Across multiple platforms, students are craving routine and normalcy. The vast majority depend on our teachers for this support. Students are asking for:

- More homework
- "Take home" quizzes
- 1:1 meetings
- More classwork and instruction
- Bedtime story reading
- Tutorials and other instruction in Spanish

"Especially now teachers are in this unique role to really focus on the emotional health of the students because of all the different factors they are dealing with, like the lack of resources and I have some kids who are still working, some are in group homes, some are being moved around. So I think making sure they feel that they have someone who can be an ear for them to listen to.....I think it makes them feel a little bit more open to sharing," Ms. Bonner

Our teachers are rising to the occasion even more now. Ms. Sideris has organized a virtual track club, Ms. Bourlas has been using Instagram to continue to support her students, Mr. Stewart has texted over 80 families to increase student engagement and ensure families know the available resources. Teach For America Miami-Dade has set up platforms for teachers and community members to access for resources that are vital for virtual learning.

Teach For America Miami-Dade is grateful to our sustained partnership with the Town of Golden Beach. A generous renewed investment of \$5,000 is critical support for us right now as we have new and expanded needs responding to the new and expanded needs of our students, the most vulnerable population in our county. Please do not hesitate to contact me if you have any comments, questions, or concerns.

My best,



Samantha Hoare
Executive Director
Samantha.Hoare@teachforamerica.org
917-284-2546



Taylor Ann Gonzalez
Director of Donor Relations and Partnerships
Taylor.Gonzalez@teachforamerica.org
305-401-8363

One day, all children in this nation will have the opportunity to attain an excellent education.

Teach For America Miami-Dade: Navigating COVID-19

A Catalog of Resources to Support Teachers, Students, School Leaders, Parents and Community Members through the current Landscape.

Navigate the resources within by following the [Table of Contents](#) on page 2 or by searching the document by using control+f/command+f. Resources will be added and updated on an ongoing basis. If you would like to submit a resource to be reviewed, you can do so by filling out [this survey](#).

Easily share this document with your network by using:

tinyurl.com/tfamiamicovid19

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COVID-19 Updates and Guidance

Stay Informed

Type of Resources	Resources
National	<ul style="list-style-type: none"> • CDC Webpage Know the guidelines and recommendations the CDC is issuing in response to COVID-19 • WHO Stay updated by the World Health Organization’s rolling updates • Importance of Social Distancing a module showcasing the importance of social distancing
Statewide (Florida)	<ul style="list-style-type: none"> • Florida League of Cities The Florida League of Cities is working in conjunction with the state’s 412 cities, towns and villages to help share vital information and updates regarding COVID-19 • Florida Department of Education Stay updated on decisions being made that impact schools.
Local to South Florida	<ul style="list-style-type: none"> • MDCPS Updates A webpage to stay informed on updates from Miami-Dade County Public Schools as well as to have access to support hotlines • City of Miami Updates Daily updates to how COVID-19 is impacting the city of Miami

Talking about COVID-19 with Children

Type of Resources	Resources
Teaching & Lesson Plans	<ul style="list-style-type: none"> • BrainPop video + lesson plan from PBS (BrainPop + PBS) • Just for Kids: A Comic Exploring the New Coronavirus (NPR) • Dangerous Numbers? Teaching about Data & Statistics Using Coronavirus Outbreak (New York Times) • Speaking Up Against Racism Around The New Coronavirus (Tolerance.org) • Coronavirus: Fostering Empathy In An Interconnected World (Morningside) • Digital Citizenship Curriculum: News & Media Literacy (CommonSense) • Scholastic: Teaching Our World - Coronavirus has a collection of resources broken down by grade-level that will help teachers explain COVID-19 to kids.

Talking to Children	<ul style="list-style-type: none"> ● CDC: Talking with Children about Coronavirus Disease - includes tangible guidelines about talking to kids ● CDC: How To Get Your Household Ready For Coronavirus (CDC) ● Talking to Teens and Tweens About the Coronavirus (New York Times) written for parents, but useful for teachers as well. ● Public Health Emergency: Psychological Tips for Children & Adolescents' Emotions (HEMot) ● Talking to Children About COVID-19 (Coronavirus) - A Parent Resource (Mount Laurel School District /National Association of School Psychologists) ● Child Mind Institute shared an article that explains that kids worry more when they're kept in the dark, and it provides ways to talk to kids about the virus. ● Helping Children Cope a video from Harvard sharing ideas on how to talk to children about the virus
Multilingual resources	<ul style="list-style-type: none"> ● Coronavirus: Multilingual Resources for Schools ● COVID-19 Printable Fact Sheets

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Support for Students and Families

Type of Resources	Resources
Food Distribution	<ul style="list-style-type: none"> ● Free Breakfast and Lunch Miami-Dade Public Schools and Broward Public school are offering free grab and go breakfast and lunch for students in need. <ul style="list-style-type: none"> ○ Stay updated on meal distribution here. ○ List of distribution sites ● Summer BreakSpot A program typically occurring only in the summer will operate now to ensure all students in need have food. Use the link to find sites near you.
Free Internet	<ul style="list-style-type: none"> ● Comcast offers “Internet Essentials” for 60 days to low-income individuals. News Article <ul style="list-style-type: none"> ○ Link to sign up ● AT&T offers the “Access Program” which provides low-cost home internet to qualifying households for \$5-10 a month, no deposit or installation fee <ul style="list-style-type: none"> ○ Link to find out if you qualify and sign-up

	<ul style="list-style-type: none"> School districts can apply to get access to mobile hotspots or cell phones to support distance learning through the 1Million Project Foundation by completing a survey here.
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Teaching and Learning

Miami-Dade County Public Schools Specific Resources

Type of Resources	Resources
MDCPS Resources	<ul style="list-style-type: none"> Instructional Continuity Plan Outlines MDCPS’s plan on how to engage students in Distance Learning. Shares the role of students and teachers. Instructional Learning Plan hotline: 305-995-HELP (4357) To support students, parents and teachers in engaging in distance learning. Hours of Operation: M - F from 8 a.m. - 4 p.m. MDCPS Guidance on Microsoft Teams MDCPS Distance Learning Webpage Essential MDCPS contacts during the emergency school closures

Becoming a Virtual Teacher [Professional Development and Resources]

Type of Resources	Resources
Virtual Platforms	<ul style="list-style-type: none"> Edmodo 101 Edmodo is a platform MDCPS is using. This resource provides tips on using it effectively. Zoom is temporarily giving K-12 schools access to video conferencing for free. (Forbes article) This is a great resource for video conferencing and includes the ability to share your screen, create breakout rooms, share a “white board” and many more interactive features. This is also a resource that teachers could use to “record” a mini-lesson or short lecture or guide while sharing their screen with a slides and then upload the video to Google Classroom or email/text to students. Link to sign up - must use school email address. Zoom Task Cards to build your skill in using the platform. WebEx is temporarily making its video conferencing platforms free to teachers. A similar platform as zoom with the ability to share screens, create breakout rooms, and record. Learn more here. RingCentral Office is temporarily offering its platform for free to K-12 educators. It includes video

	<p>conferencing, team messaging, SMS, and fax. Learn more here.</p> <ul style="list-style-type: none"> ● Tools for Online Learning - includes a list of apps + platforms that can be leveraged in distance learning to share content and create discussions ● Common Sense Media has curated recommendations for the best student collaboration tools, messaging apps, lesson-planning websites, interactive video apps, tools for project-based learning, and apps and websites for flipped classrooms and virtual field trips.
Building Skill	<ul style="list-style-type: none"> ● Top Tips for Moving your Class Online Helpful tips as you transition to being a virtual teacher ● EdSurge 10 Tips to Making Online Learning Work ● Determine your model: A helpful guide from Instructional Partners about the various models of distance learning (digital, analog, hybrid), with links to tips, guides, and resources. ● 10 strategies for online learning during a coronavirus outbreak A short guide from International Society of Technology in Education (ISTE) to support teachers with the specific context of transitioning to online learning due to coronavirus--a mix of technical, instructional, and general tips ● Going Online In a Hurry: What To Do and Where to Start A list of steps to guide your process of transitioning from in-class instruction to virtual setting with a list of both guiding questions and helpful tips. Written with college-level instructors in mind, but still an applicable process of thinking, metacognition and guiding questions. ● Online Learning Guidelines: OREO This short blog post, including an infographic with links, supports readers to focus in on four of the most essential principles of online learning: Objectives, Responsibilities, Expectations, Organization ● Global Online Academy's quick advice about the attitudes and ideas to keep in mind as you transition from in-person to online learning as a result of the COVID-19 pandemic
"Live" or Webinar Based Professional Development Offerings	<ul style="list-style-type: none"> ● Edmodo Pre-Recorded Webinar a Youtube video with tips and tricks to build skill using Edmodo ● Stay the Course is launching a twice-weekly POWER HOUR! Manage the stress of school closure by 1) connecting with a nationwide community of educators, 2) collaborating on best practices in distance learning, and 3) recharge through joyful story-telling and lots of laughter. Sign up HERE. ● Outschool webinars on "telelearning"--45 minute minute webinars for free on moving to online learning for ages 3-18. Offered frequently.

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Supporting Student Learning

Type of Resources	Resources
<p>Supporting the Learning of <u>Students in all Grade Levels</u></p>	<ul style="list-style-type: none"> ● Scholastic Learn at Home day by day projects to keep kids reading, thinking and growing ● EdPuzzle math and science video lessons organized by grade level and topic ● Free Coding Apps and Programs for a variety of different grade levels and age ranges ● Digital Citizenship Lessons helping students understand the impact of their actions in a digital world ● Iready is the most used program by MDCPS allowing teachers to assign math and ELA lessons. Students engage in learning that is at their level. <u>This app can be accessed in the MDCPS portal.</u> ● Khan Academy has full courses in K-12 STEM (math and science). It also has ELA beta courses and some Social Sciences courses, as well as college and test prep courses. As a teacher, you can assign lessons to students individually, and the course will auto-assign lessons to students tailored to their performance. ● Newsela Printables <i>and</i> virtual learning are available for all grades ● IXL offers math and ELA lessons for Pre-K- 12th grade ● Duolingo is a great app to use to support the learning of a foreign language ● FreeRice The United Nations World Food Programme offers a vocabulary building app that also donates rice to those in need throughout the world. ● TeachEngineering Searchable, web-based digital library collection comprised of engineering curricula for use by k-12 educators like activities, lessons, units, and more. ● A List of Education Companies Offering Free Subscriptions
<p>Supporting the Learning of <u>Middle and High School Students</u></p>	<p>Math</p> <ul style="list-style-type: none"> ● EdPuzzle math video lessons organized by topic and grade ● 10 Best Math Digital Math Tools for secondary students ● UPchieve provides free, online math tutoring to low-income high school students. In response to the COVID-19 pandemic, UPchieve is making sure eligible schools can give their students access to UPchieve for free in as little as 24 hours. <p>Science / STEM</p> <ul style="list-style-type: none"> ● Gizmos Online Science and STEM simulations that power inquiry and understanding. <u>Teachers and</u>

	<p><u>students can access this application in their MDCPS portals.</u></p> <ul style="list-style-type: none"> ● EdPuzzle videos organized by topic and grade level (third tab for science) <p>ELA / Social Sciences</p> <ul style="list-style-type: none"> ● Open Library “Borrow” books and read a book on a web-browser or by downloading a PDF. Many books also have audio-book or “listen” options. Users need an email to create a log-in, but otherwise is open-access and free. ● NoRedInk NoRedInk builds stronger writers through interest-based curriculum, adaptive exercises, and actionable data. Hundreds of free practice topics that allow your students to work independently toward mastery on a host of important writing, language, and critical thinking skills. ● CommonLit over 2,000 high-quality free reading passages for grades 3-12, complemented by aligned interim assessments, growth-oriented data, and expert-led teacher development. Lessons specifically tailored for Coronavirus school closures with mini-units and texts linked here ● NY Times writing curriculum A flexible program for middle and high schools based on the real-world writing found in newspapers, from editorials and reviews to personal narratives and analysis essays ● iCivics Free virtual lesson plans and games designed to guide students through meaningful civic learning. <p>College and Career Readiness</p> <ul style="list-style-type: none"> ● CollegeGreenLight Help students get a jump start on planning for college through multiple online free resources and scholarship search engine geared towards first gen, students from low-income backgrounds (has a teacher/counselor platform so you can see if/when students complete tasks) ● CollegeBoard Help students get a jump start on planning for college through multiple online free resources. Also provides scholarship opportunities. ● Shmoop Online courses, college readiness prep, award-winning test prep, and free study guides balance a teen-friendly, approachable style with academically rigorous materials. ● AP Classes and Review Youtube Live Schedule
<p>Supporting the Learning of <u>Elementary Students</u></p>	<p>Math</p> <ul style="list-style-type: none"> ● EdPuzzle math video lessons organized by topic and grade ● REFLEX Math allows students to build number fluency in multiplication and addition. All MDCPS teachers and students have access to this program. ● Zearn Math - Zearn K-5 Math curriculum - including 400 hours of digital lessons with on-screen teachers and supportive remediation. Resources, curriculum and webinars provided free during COVID-19.

	<p>Science / STEM</p> <ul style="list-style-type: none"> ● Gizmos Online Science and STEM simulations that power inquiry and understanding. <u>Teachers and students can access this application in their MDCPS portals.</u> ● National Geographic Kids offers games, articles and activities for students to engage in. ● EdPuzzle videos organized by topic and grade level (third tab for science) <p>ELA / Social Sciences</p> <ul style="list-style-type: none"> ● MyOn MDCPS has bought this digital library and <u>students/teachers have access to this via the MDCPS portal.</u> Teachers can create projects and assign quizzes for students. Think AR but digitally. ● Reading A to Z Printable books, passages, and resources for students ● Time for Kids Student articles on a variety of topics ● Scholastic released video & text-based lessons for grades K-6 for distance learning. “Day-by-day” projects, videos, & lessons for distance learning and home learning ● iCivics Free virtual lesson plans and games designed to guide students through meaningful civic learning.
<p><u>Supporting the Learning of Pre-K Students and Toddlers</u></p>	<ul style="list-style-type: none"> ● Resources for Kids Under 5 A list of resources for parents to use with kids under the age of 5 ● NAEYC: Math Learning at Home (Toolkit of 20+ resources) ● NAEYC: Creating Mini Centers at Home (Inspiration, ideas, and directions for setting up classroom-like Centers at home) ● Playdough Power: Learning Extensions and Recipe ● PBS Kids Games (Math, Feelings, Literacy) ● Sesame Street Learning Videos ● Cox Campus: Emergent Writing Activities for Families ● Erikson’s Big Ideas in Early Math (each concept links to relevant lessons and activities) ● Caribu is an app with hundreds of E-books and allows for reading to happen with family members at a distance. Think Kindle meets Facetime. Caribu is giving FREE and UNLIMITED access for families to use during the COVID-19 outbreak. ● E-Books published by Rollins, available via Cox Campus
<p><u>Supporting the Learning of Students with Disabilities & Special Education</u></p>	<ul style="list-style-type: none"> ● List of Google Chrome extensions that serve as Assistive Technology to support a wide range of needs, including Text-To-Speech, Readability, and Navigation. ● Considerations for Special Education Administrators (from the Council of Administrators of Special Education) - including information for schools, questions to consider, and other resources. ● Office of Special Education and Rehabilitative Services (OSERS) Q&A document on providing services

	<p>to children with disabilities during COVID-19.</p> <ul style="list-style-type: none"> ● Accessible Teaching in the Time of COVID-19 - written for universities shifting to virtual learning but contains lots of practical considerations for how to increase accessibility that all teachers could benefit from, including how to prepare to shift to virtual learning by checking in with students. ● Supporting Students with Disabilities in K-12 Online & Blended Learning - a guide from the Michigan Virtual Learning Research Institute
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Resources for Parents

Type of Resources	Resources
Engaging your Child in Learning and Activities	<ul style="list-style-type: none"> ● Live Mindfulness Classes for Kids join free mindfulness class on Tuesdays, Wednesdays & Thursdays ● Check out any of the Supporting Students Resources within this document for additional learning activities or the Talking to Children about the virus resources to help children cope during this time ● Caribu is an app with hundreds of books and allows for reading to happen with family members at a distance. Think Kindle meets Facetime. Caribu is giving free and unlimited access for families to use ● 8 Fab Tips to try with your children during this time (hands-on activities, virtual playdates, etc..) ● Munchkin Fun At Home is a collection of crafts, STEM activities, distance learning, recipes & volunteering projects families can do at home. Completely free for parents. ● Resources for Social Distancing with Kids a collection of activities grouped by age ● At Home Learning Resource and Schedule recommended for upper elementary and middle school ● A Twitter Thread on homeschooling resources for all ages. ● Supporting Children’s Social, Emotional Learning during COVID-19 ● Virtual Classes and Experiences for Toddlers and young children (music classes, yoga, etc..) ● Literacy and Enrichment Resources Virtual learning is a wonderful way to provide children with enriching experiences, even when you are stuck indoors. Check out these fabulous resources!
Balancing Working from Home and Parenting	<ul style="list-style-type: none"> ● Forbes: School Closed- Working from Home. How to make it Happen? Tips and tricks on how to make this all work. ● 5 Tips for effectively working from home when you have kids

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Resources for Leaders

Type of Resources	Resources
Being a Virtual Leader	<p>For Anyone and Everyone</p> <ul style="list-style-type: none"> ● Top 12 Insights into Virtual Learning and Knowledge by Teach For All, a primarily remote org ● The Art of Participating Virtually ● Mural’s Suddenly Working From Home Webinar ● How to Practice Self-Care When Working From Home ● HBR’s The Virtual Manager Collection ● 5 Tips for Managing a Newly Remote Team ● Tips for Coaching Someone Remotely <p>For Systems and School Leaders</p> <ul style="list-style-type: none"> ● Resource Hub for Systems and School Leaders. The hub provides resources, tools, and guidance in planning for school closures and supporting continued learning for students. ● UPchieve provides free, online math tutoring to low-income high school students. In response to the COVID-19 pandemic, UPchieve is making sure eligible schools can give their students access to UPchieve for free in as little as 24 hours.
Leadership Development	<ul style="list-style-type: none"> ● 450 Free Online Ivy League Courses anyone can opt into taking right now ● Leadership Resources for Times of Crisis complimentary, practical resources on topics of crucial importance today — crisis leadership, building resilience, virtual teamwork, and digital learning.

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Wellness

Type of Resources	Resources
For the Mind	<ul style="list-style-type: none"> ● MDCPS Mental Health Services hotline: 305-995-7100 To assist students and their families with mental health support. Hours of Operation: M-F from 9 a.m.- 5 p.m. ● National Alliance on Mental Illness created a resource addressing COVID-19 questions and concerns ● Taking Care of Your Mental Health in a Time of Uncertainty ● Mindful.org has many resources (body scans, breathing exercises, etc..) ● Care For Your Coronavirus Anxiety ● Small Steps to Taking Better Care During Scary Times ● Audio wellness app Simple Habit launched an entire collection of free guided meditations ● The Daily: Learning to Live with the Coronavirus (Podcast) ● Headspace app is great to use for guided meditations. It is free for teachers. ● PSYCHOLOGICAL TIPS FOR CHILDREN AND ADOLESCENTS' EMOTIONS
For the Body	<ul style="list-style-type: none"> ● 9 Totally Free At Home Workouts to try while social distancing ● An In-Home Workout list brought to you by Sweat440 ● Another list of Free at Home Workout Services ● Virtual Yoga a guide to the best online yoga classes ● Peloton is offering 90 days free access to their on demand workouts that include yoga, cardio, strength and more. You do not need to own a Peloton to engage in their streaming service.
For the Soul	<ul style="list-style-type: none"> ● Social Distancing Podcast Playlist created by @educatedperiod (instagram) ● Movies and Shows to stream while social distancing ● Top Books of 2020 to add to your reading list

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Exploring the World Virtually

Type of Resources	Resources
For the Whole Family	<ul style="list-style-type: none"> ● 15 Broadway Plays and Musicals you can enjoy from home a night at the theater with the family ● Virtual Tours of Museums and Galleries take a trip to museums all across the world ● National Park Virtual Tours spend the afternoon at the park ● Watch Zoo Animals the San Diego zoo gives you access to watching the animals from home ● Sharks, Otters and More the Monterey Bay Aquarium has webcams on some of their animals ● The Great Wall of China offers virtual looks at it's never ending beauty ● Sports Arena/Stadium Tours many stadiums/arenas offer virtual tours on their websites

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AFFIDAVIT

STATE OF FLORIDA:

: SS

COUNTY OF MIAMI-DADE:

Before me, this day personally appeared Rodolfo Herbello who deposes and says that:

“I, Rodolfo Herbello, Chief of Police, Town of Golden Beach, do hereby certify that:

1. *This request for expenditures specifically is authorized by law and will be used for an appropriate law enforcement purpose;*
 - a. *this request for a \$2,500.00 expenditure from the Town of Golden Beach’s Forfeited Assets Fund to make a contribution to Teach for America (TFA) to recruit, select, train, and provide ongoing support to corps members in Miami-Dade and Broward Counties, complies with the provisions of Florida State Statute 932.7055, known as the Law Enforcement Trust Fund (LETF), as amended or,*
 - b. *It complies with the requirements of the Federal Asset Forfeiture Statutes under the U.S. Department of Justice publication titled “Guide to Equitable Sharing for State and Local Law Enforcement Agencies” which specifically provides that the equitably shared forfeited asset funds resulting from the participation of a local agency in investigations with Federal law enforcement agencies may be utilized by the participating local agency to acquire law enforcement equipment or certain resources for use by law enforcement personnel that supports law enforcement activities.*
2. *The Town’s Law Enforcement Trust Fund is not being used as a normal source of revenue for the Town’s Police Department; and*
3. *The Town’s Law Enforcement Trust Fund was not considered in the adoption and approval of the Police Department budget.”*

Rodolfo Herbello
Chief of Police
Golden Beach Police Department

Subscribed and sworn to before me this 26th day of May, 2020 by
Rodolfo Herbello who is personally known to me.

**NOTARY PUBLIC
STATE OF FLORIDA
AT LARGE**



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B*
Town Manager

Subject: **Resolution No. 2677.20 – Authorizing and Approving the
Payment of \$500.00 to the American Heart Association**

Item Number:

4

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2677.20 as presented.

Background:

This resolution approves the donation made to the American Heart Association.

The American Heart Association (AHA) is an organization whose mission is to fight America's number 1 killer – cardiovascular disease. AHA has created a new initiative to highlight the efforts of South Florida's first responders in lieu of the global health crisis and the health risks they face while they continue to serve our communities. Heart disease is a major risk factor for law enforcement due to high levels of stress.

Fiscal Impact:

If approved by Council the amount authorized will be \$500.00.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2677.20

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE USE OF LAW ENFORCEMENT TRUST FUND (LETF) MONIES TO MAKE A \$500 CONTRIBUTION TO THE AMERICAN HEART ASSOCIATION; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town desires to make a \$500 contribution to the American Heart Association (“AHA”) to build healthier lives, free of cardiovascular diseases; and

WHEREAS, the AHA’s mission is to fight America’s number 1 killer – cardiovascular disease, with a new initiative created to highlight the efforts of South Florida’s first responders in lieu of the global health crisis and the health risks they face while they continue to serve our communities; and

WHEREAS, the Town’s LETF account includes assets forfeited to the Town by authority of the Florida Contraband Forfeiture Act and by the Federal Asset Forfeiture Statutes; and

WHEREAS, the Town Council desires to utilize LETF funds to pay for this contribution; and

WHEREAS, the monies contained in the LETF are the result of seized assets from both investigations by the Town’s Police Department and joint investigations with other law enforcement agencies – not from tax revenue; and

WHEREAS, the Chief of Police has recommended that the \$500 cost be taken from the Town’s LETF for “***other law enforcement purposes***” specifically authorized by law; and

WHEREAS, the Chief of Police certifies that this expenditure complies with § 932.7055, Florida Statutes, and / or the Federal Seizure statutes in that the funds will be used for an appropriate law enforcement purpose; and

WHEREAS, the Chief of Police certifies that the Town's LETF is not being used as a normal source of revenue for the Town Police Department; and

WHEREAS, the Chief of Police certifies that the Town's LETF was not considered in the adoption and approval of the Police Department budget; and

WHEREAS, the Town Council finds that it is in the best interest of the Town to proceed as indicated in this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That each of the above-stated recitals is hereby adopted and confirmed.

Section 2. \$500 Contribution to AHA is Authorized. That the contribution of \$500 to AHA and the use of LETF funds to make the contribution are hereby authorized and approved.

Section 3. Implementation. That the Mayor and Town Manager are authorized to take any and all action which is necessary to implement this Resolution.

Section 4. Effective Date. That this Resolution shall be effective immediately upon adoption.

Sponsored by **Town Administration.**

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 26th day of May, 2020.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY



Greater Southeast Affiliate
Greater Miami/Ft. Lauderdale
4000 Hollywood Boulevard, Suite 170 North
Hollywood, FL 33021
Telephone: 954-364-5000
Fax: 954-364-5001
www.heart.org

Rudy Herbello
Chief of Police
Golden Beach Police Department
1 Golden Beach Dr.
Golden Beach, Florida 33180

May 6, 2020

Chief Herbello,

I hope that my letter finds you and your officers in good health. As the American Heart Association (AHA) continues to build healthier lives, free of cardiovascular diseases, I am contacting you to seek your support for the American Heart Association's mission to fight America's number 1 killer – cardiovascular disease. This includes our new initiative created to highlight the efforts of South Florida's first responders in lieu of the global health crisis and the health risks they face while they continue to serve our communities.

As a former Chief of Police and advocate for officer safety, I have been volunteering with the AHA since 2018. I do so because I believe that their efforts by way of research and support to doctors will help police officers live a healthier life and extend their life expectancy which is limited due to the stresses associated with the career.

Heart disease takes a life every 39 seconds. Although great strides are being made toward the prevention and cure of these diseases, they still take a staggering toll and our first responders are being directly affected.

As you are aware, safety and wellness have been and continue to be one of the top focuses for the International Association of Chiefs of Police (IACP), as I am certain that it is one of your top priorities with your agency. To that end, heart disease is a major risk factor for law enforcement due to high levels of stress. In fact, police officers' risk of sudden cardiac death was 34 to 69 times higher during restraints or altercations; 32 to 51 times higher during pursuits; 20 to 23 times higher during physical training; and 6 to 9 times higher during medical or rescue operations, as compared with routine or non-emergency.

Yet, our first responders continue to risk their lives for the wellbeing of our communities. I have known you for a long time and I know that you are an advocate and champion for officers safety and wellness, which is my reason for submitting this request to you on behalf of the AHA.

In the furtherance of continuing to support officer safety and wellness, I am requesting your consideration to contribute by way of the department's forfeiture funds. By way of State or Federal Forfeiture funds, your contribution will provide a significant platform for the AHA to support the research doctors in finding medical

*The American Heart Association is a registered 501(c) 3 organization.
For your tax purposes, our Federal ID # is 13-5613797*

solutions. The funds will provide the opportunity to feature the lifesaving work first responders are accomplishing, raise awareness of the lifestyle changes needed to battle heart disease, and provide essential support to our communities after assessing our local needs. Lastly, the funds will aid critical research to help lower those staggering statistics of heart disease and stroke among our first responders.

If your agency is unable to support by way of forfeiture fund contributions (LETF), I would then ask that you consider supporting a Heart Walk Team for the 2020 AHA Miami-Dade Heart Walk & 5K Run. You can learn more about this on our website or visiting my team website at <https://bndfr.com/cvQgY>.

Thank you for your consideration and future support of the Miami Dade Heart Walk and 1st Responders' Campaign. I welcome an opportunity to speak with you directly to further discuss the benefits the officers will gain from the forfeiture funds contribution. I believe in the AHA, their vision, and trust that officers' safety and wellness will be enhanced from your contributions.

Donation can be sent by mail to the American Heart Association, 4000 Hollywood Blvd., Suite 170-N, Hollywood, FL 33021.



Frank G. Fernandez
Board Member
American Heart Association

Chief of Police (Ret.)
Miami Police Retiree
Hollywood Police
Coral Gables Police/Fire Rescue (Frm.)
Director of Public Safety/ Asst. City Manager
305-986-5182

AFFIDAVIT

STATE OF FLORIDA:

: SS

COUNTY OF MIAMI-DADE:

Before me, this day personally appeared Rodolfo Herbello who deposes and says that:

“I, Rodolfo Herbello, Chief of Police, Town of Golden Beach, do hereby certify that:

1. *This request for expenditures specifically is authorized by law and will be used for an appropriate law enforcement purpose;*
 - a. *this request for a \$500.00 expenditure from the Town of Golden Beach’s Forfeited Assets Fund to make a contribution to the American Heart Association (AHA) to assist their mission to fight America’s number 1 killer – cardiovascular disease, which is a major risk factor for law enforcement due to high levels of stress, complies with the provisions of Florida State Statute 932.7055, known as the Law Enforcement Trust Fund (LETF), as amended or,*
 - b. *It complies with the requirements of the Federal Asset Forfeiture Statutes under the U.S. Department of Justice publication titled “Guide to Equitable Sharing for State and Local Law Enforcement Agencies” which specifically provides that the equitably shared forfeited asset funds resulting from the participation of a local agency in investigations with Federal law enforcement agencies may be utilized by the participating local agency to acquire law enforcement equipment or certain resources for use by law enforcement personnel that supports law enforcement activities.*
2. *The Town’s Law Enforcement Trust Fund is not being used as a normal source of revenue for the Town’s Police Department; and*
3. *The Town’s Law Enforcement Trust Fund was not considered in the adoption and approval of the Police Department budget.”*

Rodolfo Herbello
Chief of Police
Golden Beach Police Department

Subscribed and sworn to before me this 26th day of May, 2020 by
Rodolfo Herbello who is personally known to me.

**NOTARY PUBLIC
STATE OF FLORIDA
AT LARGE**



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: May 26, 2020

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, 
Town Manager

Subject: **Resolution No. 2678.20- Accepting the Single Audit and the
General Purpose Financial Statements for Fiscal Year
2018/2019.**

Item Number:

5

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2678.20 as presented.

Background:

The Town hired the firm of Keefe, McCullough & Co., LLP to conduct the annual audit for Fiscal Year 2018/2019 ending September 30, 2019.

The auditors have concluded the financial audit for Fiscal Year ending in 2019. The audit consists of the following:

-Financial Statement for fiscal year 2018/2019 ending September 30, 2019.

-Report to Management which highlights the Internal Controls of the Town

-The Town had no findings or recommendations once again this year; six years running!

The Town Administration was once again able to grow our General Fund, Fund Balance by an additional \$615,604.00.

At the end of Fiscal Year 2018 our General Fund Balance was \$5,102,047.00 and at the end of Fiscal Year 2019 our General Fund Balance is \$2,566,933.00. Why the drastic reduction? By your action last April, the Town wrote off the revenues owed to the General Fund from the Capital Improvement Fund.

The General Fund is also currently due \$1,864,985.00 from the Stormwater Fund (collectable). There was an increase of \$172,708.00 from last year's liability of \$1,692,277.00. This increase was for improvements paid for by the General Fund to the Stormwater System.

It is important to highlight that tests of our internal controls showed no deficiencies in our policies or practices.

Fiscal Impact:

Our General Governmental Funds saw an increase of \$615,604.00 due to spending controls and operating savings.

In the 2020 audit we will account for the +/- \$362,489.00 in Hurricane Irma related costs that have been received after the 2019 fiscal year, and an additional +/- \$147,262.00 that we have applied for.

Our Financial Positioning is solid and the Mayor and I are working on taking the necessary measures to ensure that the COVID-19 related concerns and strains we are facing will not diminish our financial standing.

In addition, we fully acknowledge the need to increase the Town's Cash-On-Hand capacity of the General Fund, Fund Balance and feel confident in our ability to do so.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2678.20

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ACCEPTING THE GENERAL PURPOSE FINANCIAL STATEMENTS AND THE SINGLE AUDIT FOR FISCAL YEAR 2018/2019 ENDING SEPTEMBER 30, 2019 PREPARED BY KEEFE, MCCULLOUGH & CO., LLP; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Keefe, McCullough & Co., LLP has prepared and submitted to the Town General Purpose Finance Statements and the Single Audit for Fiscal Year 2018-2019; and

WHEREAS, the Town Council intends to formally recognize and accept the statements and audit, copies of which are attached as Exhibit "A" to this resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:

Section 1. Financial Statements Accepted. That the Town hereby accepts the General Purpose Financial Statements and the Single Audit for fiscal year 2018/2019 ending September 30, 2019 prepared by Keefe, McCullough & Co., LLP.

Section 3. Effective Date. That this Resolution shall be effective immediately upon adoption.

Sponsored by the **Town Administration.**

The Motion to adopt the foregoing resolution was offered by _____, seconded by _____, and on roll call the following vote ensued:

Mayor Glenn Singer _____
Vice Mayor Bernard Einstein _____
Councilmember Judy Lusskin _____

Councilmember Jaime Mendal _____
Councilmember Kenneth Bernstein _____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 26th day of May, 2020.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

TOWN OF GOLDEN BEACH
1 GOLDEN BEACH DRIVE
GOLDEN BEACH, FL 33160

May 21, 2020

Keefe McCullough
Certified Public Accountants
6550 North Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Dear Auditors:

This representation letter is provided in connection with your audit of the financial statements of Town of Golden Beach, Florida ("The Town"), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of September 30, 2019 and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of your auditor's report, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 16, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) We are in agreement with the adjusting entries you have proposed, and they have been posted to the Town's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Town or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Town and involves
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net positionKeefe
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34, as amended, and GASBS No. 84](#).

- 32) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Very truly yours,

TOWN OF GOLDEN BEACH, FLORIDA

Alexander Diaz, Town Manager

Maria Camacho, Finance Director

Date

Date

Town of Golden Beach, Florida
Basic Financial Statements
For the Year Ended September 30, 2019

DRAFT

Town of Golden Beach, Florida
Basic Financial Statements
For the Year Ended September 30, 2019

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Town of Golden Beach, Florida
Basic Financial Statements
For the Year Ended September 30, 2019

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**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

(NOT COVERED BY
INDEPENDENT AUDITORS' REPORT)

DRAFT

BASIC
FINANCIAL STATEMENTS

DRAFT

COMPLIANCE SECTION

DRAFT

REQUIRED SUPPLEMENTARY
INFORMATION

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Town of Golden Beach, Florida (the "Town"), as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, the schedules related to pensions and other post-employee benefits information and budgetary comparison information on pages 3 through 8 and 51 through 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(Date)

Our discussion and analysis of the financial performance of Town of Golden Beach, Florida (the "Town") provides an overview of the Town's financial activities for the fiscal years ended September 30, 2019 and 2018. Please read it in conjunction with the Town's financial statements, which immediately follow this discussion.

Financial Highlights

The following are highlights of financial activities for the fiscal year ended September 30, 2019:

- The Town's net position, which total assets and deferred outflows less liabilities and deferred inflows, was \$ 21,574,962. Governmental net position totaled \$ 12,005,047 and business-type net position totaled \$ 9,569,915.
- Governmental activities revenues were \$ 11,373,110. The expenses of governmental activities were \$ 11,587,591.
- Business-type activities revenues were \$ 507,458 and business-type expenses amounted to \$ 659,106.

Town Highlights

This past year the Town celebrated the 90th Anniversary of its incorporation and a major financial achievement was achieved as there was an increase in home values staying over the billion dollar mark in assessed values for a Town with only 390 buildable lots.

The Administration focused on creating a strong foundation on which to continue success, to that end:

- The Town was awarded their irrigation and landscape contract to Mainguy Landscaping at a significant savings to residents, while still maintaining the same level of excellent service the community is accustomed to being provided with.
- The Town awarded the Canal Maintenance Contract for the Town's waterways to have proper navigable clearance for vessels (first time since the Town was incorporated).
- Enhancements were made to the Town's 9-existing parks by adding a Pickleball Court to their recreational facilities.
- The Police Department went through an in-depth on-site assessment by a team of assessors from the Commission for Florida Law Enforcement Accreditation (CFA). The team recommended that the department be re-accredited for an additional three (3) years.
- In fiscal year 2019, 775 applications for permits were received and processed in the Building and Zoning Department. Within those applications 6 new homes were approved, 7 renovations and additions, 13 seawalls, docks and boat lifts, and 6 variance requests were received. In additions 238 Building permits were issued and of that 6 were for new homes, 9 were for additions and remodels, and 4 demolition permits for existing homes.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private sector business:

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

Statement of activities:

The statement of activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The government-wide financial statements can be found on pages 9 through 11 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town categorizes funds into three basic fund types: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements can be found on pages 12 through 20 of this report.

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2019**

The *proprietary fund* beginning on page 21 is comprised of an enterprise fund which is the equivalent of the business-type activities in the government-wide statements. The sole enterprise fund is the Stormwater Utility Fund.

The *fiduciary fund* beginning on page 24, which is not included in net position and the government-wide financial statements, is presented in this section as the statements of fiduciary net position and changes in fiduciary net position - Retirement Plan for Employees of the Town of Golden Beach. The Town cannot use the assets in the pension plan to finance its operations; therefore the activities of the Plan are excluded from the Town's government-wide financial statements. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to basic financial statements: The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 26 through 50 of this report.

Required supplementary information: In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information concerning the Town of Golden Beach. Required supplementary information can be found on pages 51 through 56 of this report.

Government-Wide Financial Analysis

The table below presents condensed statements of net position as of September 30, 2019 and 2018:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Current and Other Assets	\$ 4,644,832	\$ 4,056,462	\$ 653,436	\$ 567,621	\$ 5,298,268	\$ 4,624,083
Capital Assets (NET)	25,767,739	26,201,892	11,848,808	12,060,352	37,616,547	38,262,244
Total assets	30,412,571	30,258,354	12,502,244	12,627,973	42,914,815	42,886,327
Total deferred outflows of resources	2,438,736	702,311	-	-	2,438,736	702,311
Current and Other Liabilities	1,313,379	1,250,670	2,017,319	1,848,620	3,330,698	3,099,290
Long-Term Liabilities	19,745,710	17,485,194	915,010	1,057,790	20,660,720	18,542,984
Total liabilities	21,059,089	18,735,864	2,932,329	2,906,410	23,991,418	21,642,274
Total deferred inflows of resources	388,130	571,811	-	-	388,130	571,811
Net Position:						
Net investment in capital assets	14,186,392	14,413,623	10,791,018	10,862,423	24,977,410	25,276,046
Unrestricted (deficit)	(2,181,345)	(2,194,095)	(1,221,103)	(1,140,860)	(3,402,448)	(3,334,955)
Total net position	\$ 12,005,047	\$ 12,219,528	\$ 9,569,915	\$ 9,721,563	\$ 21,574,962	\$ 21,941,091

Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2019

The following table presents condensed statements of activities for the years ended September 30, 2019 and 2018:

Statements of Activities
For the Years Ended September 30, 2019 and 2018

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 1,386,496	\$ 1,252,696	\$ 218,174	\$ 329,062	\$ 1,604,670	\$ 1,581,758
Grants	440,806	119,167	-	-	440,806	119,167
General revenues:						
Property taxes	9,005,289	8,313,764	-	-	9,005,289	8,313,764
Other general revenues	374,930	423,644	6,269	867	381,199	424,511
Other taxes and fees	181,465	173,862	283,015	272,892	464,480	446,754
Total revenues	11,388,986	10,283,133	507,458	602,821	11,896,444	10,885,954
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Program Expenses:						
General government	2,343,926	2,733,962	-	-	2,343,926	2,733,962
Public safety	4,289,007	4,127,111	-	-	4,289,007	4,127,111
Physical environment	2,418,115	1,396,877	-	-	2,418,115	1,396,877
Transportation	928,531	668,082	-	-	928,531	668,082
Cultural and recreation	750,547	776,363	-	-	750,547	776,363
Special events	385,390	238,370	-	-	385,390	238,370
Interest expense	487,951	498,966	-	-	487,951	498,966
Stormwater drainage	-	-	659,106	735,818	659,106.00	735,818
Total expenses	11,603,467	10,439,731	659,106	735,818	12,262,573	11,175,549
Change in net position	\$ (214,481)	\$ (156,598)	\$ (151,648)	\$ (132,997)	\$ (366,129)	\$ (289,595)

Tax revenues have been moderately increasing as property assessed values continue to rise in most sections of the Town.

General discussion on revenues: Several areas can be identified which directly impact this current reporting period and the next fiscal year's revenues. Property tax revenue is the major revenue source in the governmental activities, accounting for approximately 79% of all governmental activities revenue during fiscal year 2019. The millage rate established by the Town Council during the budget process determines how much property tax revenue is generated. One mill of tax equals one dollar for each one thousand dollars of assessed property value as determined by the Miami-Dade County Property Assessor. The ad valorem (property tax) rate was at 7.48000 mills for general government services and \$.9200 for bond debt service during the 2018-2019 fiscal year. Property values have increased by approximately 6% over the previous year. This increase is a direct reflection of the current economic climate of the United States. During prosperous economic periods, property values generally increase, which correspondingly increases property tax revenue.

General discussion on expenses: Expenses for governmental activities were \$ 11,587,591 and \$ 659,106 for business-type activities. The Town is predominantly a service provider and, therefore, its major expense is salaries and benefits. The salaries are specifically affected by cost of living, merit adjustments, and collective bargaining agreements while benefit costs are closely linked to health insurance rates.

Analysis of the Governmental Funds

The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$ 2,860,346, an increase of \$ 622,182.

The General Fund balance increased to \$ 5,717,651 during the current fiscal year, an increase of \$ 615,604.

Proprietary fund: The Town's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Net position of the Stormwater Utility Fund amounted to \$ 9,569,915 at the end of FY2019, a decrease of \$ 151,648 from the prior fiscal year. Factors concerning the finances of this Fund are covered in more detail in the discussion of the Town of Golden Beach's business-type activities in the Government-wide Financial Analysis section of Management's Discussion and Analysis.

General Fund Budgetary Highlights

General Fund revenues were \$ 524,618 favorable to the final budget projections and total expenditures were \$ 90,986 favorable to final budget projections. Major variances between budgeted and actual amounts in the General Fund are as follows:

- a. Building permit revenues were \$ 508,902 above budgeted amounts due to new applications for construction during the year.
- b. General governmental operating expenditures were \$ 704,077 less than budgeted amounts due to projects being funded from the Capitol Improvement Fund.
- c. General fund budget was amended for the reclassification of certain expenditures not provided for in the original budget. These amendments increased overall budgeted expenditures by approximately \$ 117,000.

Capital Assets and Debt Administration

Capital assets: The Town had capital assets of \$ 37,616,547 and \$ 38,262,244, net of depreciation, as of September 30, 2019 and 2018, respectively.

Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2019

The following schedule summarizes net capital assets as of those dates:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Land	\$ 1,878,598	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598	\$ 1,878,598
Construction in progress	180,001	1,282,054	183,580	-	363,581	1,282,054
Buildings	1,033,682	1,084,975	-	-	1,033,682	1,084,975
Equipment and vehicles	1,231,288	981,957	-	-	1,231,288	981,957
Infrastructure	19,429,476	20,267,805	-	-	19,429,476	20,267,805
Improvements other than buildings	2,014,694	706,503	11,665,228	12,060,352	13,679,922	12,766,855
	<u>\$ 25,767,739</u>	<u>\$ 26,201,892</u>	<u>\$ 11,848,808</u>	<u>\$ 12,060,352</u>	<u>\$ 37,616,547</u>	<u>\$ 38,262,244</u>

Debt: The Town had debt of approximately \$ 13.5 million at September 30, 2019. Total debt outstanding at the end of the prior fiscal year was approximately \$ 14.14 million. The following schedule summarizes long-term debt for the year ended September 30, 2019:

	October 1, 2018	Additions	Deletions	September 30, 2019	Within One Year
Governmental activities:					
General Obligation Refunding Bonds, Series 2016	\$ 12,200,000	\$ -	\$ 195,000	\$ 12,005,000	\$ 430,000
Bond premium	408,380	-	20,419	387,961	-
Capital lease	114,849	-	56,326	58,523	58,522
Total governmental activities	<u>12,723,229</u>	<u>-</u>	<u>271,745</u>	<u>12,451,484</u>	<u>488,522</u>
Business-type activities:					
Department of Environmental Protection, Revolving Loan	1,197,929	-	140,139	1,057,790	142,780
Total business-type activities	<u>1,197,929</u>	<u>-</u>	<u>140,139</u>	<u>1,057,790</u>	<u>142,780</u>
Total governmental and business-type activities	<u>\$ 13,921,158</u>	<u>\$ -</u>	<u>\$ 411,884</u>	<u>\$ 13,509,274</u>	<u>\$ 631,302</u>

Economic Factors and Next Year's Budgets and Rates

Economic factors: The Town's primary sources of revenue are and will continue to be property taxes and enterprise fund charges for services. State shared revenues, which include telecommunication taxes and sales taxes, account for another large source of revenue. Additionally, the Town is due money for the reimbursement of Hurricane Irma expenditures in fiscal year ended of approximately \$300,000.

Requests for Information

This entire report has been prepared by the Finance Department of the Town of Golden Beach, Florida with the assistance of the Town's external auditors. Every effort has been made to make this report understandable to the reader. Any questions or comments about this report are welcomed and may be directed to the Finance Director, Town of Golden Beach; 1 Golden Beach Drive; Golden Beach, Florida 33160.

Town of Golden Beach, Florida
Statement of Net Position
September 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 714,309	\$ 106,827	\$ 821,136
Investments	1,697,429	322,138	2,019,567
Accounts receivable	255,280	224,471	479,751
Prepaid expenses	50,361	-	50,361
Other assets	62,468	-	62,468
Capital assets, non-depreciable	2,058,599	183,580	2,242,179
Capital assets, depreciable	23,709,140	11,665,228	35,374,368
Internal balance	1,864,985	(1,864,985)	-
Total assets	30,412,571	10,637,259	41,049,830
Deferred Outflows of Resources:			
Deferred charge on refunding	547,002	-	547,002
Deferred outflows relating to pensions	2,438,736	-	2,438,736
Deferred outflows relating to other post employment benefits (OPEB)	53,957	-	53,957
Total deferred outflows of resources	3,039,695	-	3,039,695
Liabilities:			
Accounts payable	241,103	3,736	244,839
Accrued interest payable	118,745	5,818	124,563
Accrued expenses	422,380	-	422,380
Due within one year:			
Compensated absences payable	42,629	-	42,629
Bonds and capital leases payable	488,522	142,780	631,302
Due in more than one year:			
Builder bond deposits	841,909	-	841,909
Other deposits	279,094	-	279,094
Compensated absences payable	394,960	-	394,960
Net pension liability	2,935,927	-	2,935,927
Bonds and capital leases payable	11,962,962	915,010	12,877,972
Other post-employment benefit liability	3,330,858	-	3,330,858
Total liabilities	21,059,089	1,067,344	22,126,433
Deferred Inflows of Resources:			
Deferred inflows relating to pensions	388,130	-	388,130
Total deferred inflows of resources	388,130	-	388,130
Net Position:			
Net investment in capital assets	14,186,392	10,791,018	24,977,410
Unrestricted (deficit)	(2,181,345)	(1,221,103)	(3,402,448)
Total net position	\$ 12,005,047	\$ 9,569,915	\$ 21,574,962

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

Town of Golden Beach, Florida
Statement of Activities
For the Year Ended September 30, 2019

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>
Functions/Programs:			
Primary government:			
Governmental activities:			
General government	\$ 2,343,926	\$ 1,359,616	\$ 159,720
Public safety	4,289,007	-	281,086
Physical environment	2,418,115	380	-
Transportation	928,531	-	-
Cultural and recreation	750,547	26,500	-
Special events	385,390	-	-
Interest expense and other financing costs	487,951	-	-
	<u>11,603,467</u>	<u>1,386,496</u>	<u>440,806</u>
Total governmental activities			
Business-type activities:			
Stormwater drainage	659,106	218,174	-
	<u>659,106</u>	<u>218,174</u>	<u>-</u>
Total business-type activities			
	<u>659,106</u>	<u>218,174</u>	<u>-</u>
Total primary government	<u>\$ 12,262,573</u>	<u>\$ 1,604,670</u>	<u>\$ 440,806</u>
General revenues:			
Taxes:			
Ad valorem taxes			
Utility service taxes			
Franchise fees			
Sales, use and fuel taxes			
Other:			
Miscellaneous			
State shared revenues			
Investment income			
Total general revenues			
Change in net position			
Net position, beginning of year			
Net position, end of year			

**Net (Expenses) Revenues and
Changes in Net Position
Primary Government**

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (824,590)	\$ -	\$ (824,590)
(4,007,921)	-	(4,007,921)
(2,417,735)	-	(2,417,735)
(928,531)	-	(928,531)
(724,047)	-	(724,047)
(385,390)	-	(385,390)
(487,951)	-	(487,951)
(9,776,165)	-	(9,776,165)
-	(440,932)	(440,932)
-	(440,932)	(440,932)
(9,776,165)	(440,932)	(10,217,097)
9,005,289	-	9,005,289
26,857	129,287	156,144
11,103	153,728	164,831
143,505	-	143,505
244,405	-	244,405
63,505	-	63,505
67,020	6,269	73,289
9,561,684	289,284	9,850,968
(214,481)	(151,648)	(366,129)
12,219,528	9,721,563	21,941,091
\$ 12,005,047	\$ 9,569,915	\$ 21,574,962

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

Town of Golden Beach, Florida
Balance Sheet - Governmental Funds
September 30, 2019

	Major Governmental Funds					Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Bridge Fund	Law Enforcement Trust Fund	Debt Service Fund	
Assets:						
Cash and cash equivalents	\$ 383,678	\$ 94,215	\$ -	\$ 236,416	\$ -	\$ 714,309
Investments	1,463,538	-	-	233,891	-	1,697,429
Accounts receivable	16,283	174,469	-	64,528	-	255,280
Prepaid expenditures	-	49,000	-	1,361	-	50,361
Due from other funds	3,254,047	-	-	-	834,107	4,088,154
Other assets	62,468	-	-	-	-	62,468
Total assets	\$ 5,180,014	\$ 317,684	\$ -	\$ 536,196	\$ 834,107	\$ 6,868,001
Liabilities and Fund Balances:						
Liabilities:						
Accounts payable	\$ 235,591	\$ 5,491	\$ -	\$ 21	\$ -	\$ 241,103
Accrued liabilities	422,380	-	-	-	-	422,380
Due to other funds	834,107	560,503	-	828,559	-	2,223,169
Builder bond deposits	841,909	-	-	-	-	841,909
Other deposits	279,094	-	-	-	-	279,094
Total liabilities	2,613,081	565,994	-	828,580	-	4,007,655
Fund balances:						
Nonspendable						
Prepaid expenditures	-	49,000	-	1,361	-	50,361
Long-term stormwater interfund receivable	1,864,985	-	-	-	-	1,864,985
Restricted for:						
Debt service	-	-	-	-	834,107	834,107
Assigned:						
Building department	420,000	-	-	-	-	420,000
Unassigned (deficit)	281,948	(248,310)	-	(293,745)	-	(260,107)
Total fund balances	2,566,933	(248,310)	-	(292,384)	834,107	2,860,346
Total liabilities and fund balances	\$ 5,180,014	\$ 317,684	\$ -	\$ 536,196	\$ 834,107	\$ 6,868,001

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

Town of Golden Beach, Florida
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
September 30, 2019

Fund balances - total governmental funds \$ 2,860,346

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

The cost of capital assets is	\$ 35,922,056	
Accumulated depreciation is	<u>(10,154,317)</u>	25,767,739

Certain liabilities and related deferred outflows and inflows are not due and payable in the current period and, therefore, are not reported in the funds:

Deferred charge on refunding	547,002	
Deferred outflows relating to pensions	2,438,736	
Deferred outflows relating to other post employment benefits (OPEB)	53,957	
Deferred inflows relating to pensions	(388,130)	
Accrued interest	(118,745)	
Compensated absences	(437,589)	
Net pension liability	(2,935,927)	
Debt	(12,451,484)	
Other post-employment benefit obligation (OPEB)	<u>(3,330,858)</u>	<u>(16,623,038)</u>

Net position of governmental activities \$ 12,005,047

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

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2019

	Major Governmental Funds					Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Bridge Fund	Law Enforcement Trust Fund	Debt Service Fund	
Revenues:						
Ad valorem taxes	\$ 8,015,102	\$ -	\$ -	\$ -	\$ 990,187	\$ 9,005,289
Franchise fees	11,103	-	-	-	-	11,103
Utility service taxes	26,857	-	-	-	-	26,857
Licenses and permits	1,359,616	-	-	-	-	1,359,616
Sales, use and fuel taxes	143,505	-	-	-	-	143,505
State shared revenues	63,505	-	-	-	-	63,505
Federal grants	159,720	-	-	-	-	159,720
Physical environment	380	-	-	-	-	380
Cultural and recreation	26,500	-	-	-	-	26,500
Fines and forfeitures	51,028	-	-	230,058	-	281,086
Investment income	60,715	15	-	6,290	-	67,020
Miscellaneous	267,808	-	-	-	-	267,808
Total revenues	<u>10,185,839</u>	<u>15</u>	<u>-</u>	<u>236,348</u>	<u>990,187</u>	<u>11,412,389</u>
Expenditures:						
Current:						
General government	2,086,623	-	-	-	-	2,086,623
Public safety	3,605,838	-	-	179,901	-	3,785,739
Physical environment	1,297,403	-	-	-	-	1,297,403
Transportation	916,768	-	-	-	-	916,768
Cultural and recreation	681,357	-	-	-	-	681,357
Special events	375,848	-	-	-	-	375,848
Capital outlay	605,594	248,325	-	49,265	-	903,184
Debt service:						
Principal	56,326	-	-	-	195,000	251,326
Interest	4,478	-	-	-	487,481	491,959
Total expenditures	<u>9,630,235</u>	<u>248,325</u>	<u>-</u>	<u>229,166</u>	<u>682,481</u>	<u>10,790,207</u>
Changes in fund balance before other financing sources (uses)	<u>555,604</u>	<u>(248,310)</u>	<u>-</u>	<u>7,182</u>	<u>307,706</u>	<u>622,182</u>

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

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and
Changes in Fund Balances -
Governmental Funds
(continued)
For the Year Ended September 30, 2019

	Major Governmental Funds					Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Bridge Fund	Law Enforcement Trust Fund	Debt Service Fund	
Other Financing Sources (Uses):						
Transfers in	60,000	2,588,021	562,697	-	-	3,210,718
Transfers out	(3,150,718)	-	-	(60,000)	-	(3,210,718)
Total other financing sources (uses)	(3,090,718)	2,588,021	562,697	(60,000)	-	-
Changes in fund balances	(2,535,114)	2,339,711	562,697	(52,818)	307,706	622,182
Fund Balances (Deficit), beginning of year	5,102,047	(2,588,021)	(562,697)	(239,566)	526,401	2,238,164
Fund Balances (Deficit), end of year	\$ 2,566,933	\$ (248,310)	\$ -	\$ (292,384)	\$ 834,107	\$ 2,860,346

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

Town of Golden Beach, Florida
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2019

Net change in fund balances - total governmental funds		\$	622,182
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives:			
Expenditures for capital assets	\$	849,191	
Less current year depreciation		<u>(1,259,941)</u>	(410,750)
The net effect of various miscellaneous transactions involving capital assets (trade-ins, retirements) is to decrease net position.			(23,403)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net position:			
Principal payments on debt		251,326	
Amortization of bond premium		<u>20,419</u>	271,745
Certain items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:			
Change in deferred charge on refunding			(19,536)
Change in net pension liability			(2,488,005)
Change in accrued interest payable			3,125
Change in compensated absences payable			(24,156)
Change in other post-employment benefit obligation (OPEB)			(119,746)
Change in deferred outflows related to pensions			1,736,425
Change in deferred outflows related to other post-employment benefit (OPEB)			53,957
Change in deferred inflows related to pensions			<u>183,681</u>
Change in net position of governmental activities		\$	<u><u>(214,481)</u></u>

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

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:				
Ad valorem taxes	\$ 7,356,582	\$ 8,061,697	\$ 8,015,102	\$ (46,595)
Total ad valorem taxes	<u>7,356,582</u>	<u>8,061,697</u>	<u>8,015,102</u>	<u>(46,595)</u>
Franchise fees:				
Gas	<u>7,800</u>	<u>8,800</u>	<u>11,103</u>	<u>2,303</u>
Total franchise fees	<u>7,800</u>	<u>8,800</u>	<u>11,103</u>	<u>2,303</u>
Utility service taxes:				
Communication service tax	<u>16,055</u>	<u>17,970</u>	<u>18,334</u>	<u>364</u>
Gas service tax	<u>5,800</u>	<u>6,000</u>	<u>8,523</u>	<u>2,523</u>
Total utility service taxes	<u>21,855</u>	<u>23,970</u>	<u>26,857</u>	<u>2,887</u>
Licenses and permits:				
Building permits	<u>455,000</u>	<u>436,000</u>	<u>944,902</u>	<u>508,902</u>
Other licenses and permits	<u>231,800</u>	<u>226,800</u>	<u>413,486</u>	<u>186,686</u>
Occupational licenses	<u>10,000</u>	<u>1,000</u>	<u>1,228</u>	<u>228</u>
Total licenses and permits	<u>696,800</u>	<u>663,800</u>	<u>1,359,616</u>	<u>695,816</u>
Sales, use and fuel taxes:				
State sales tax	<u>72,987</u>	<u>72,828</u>	<u>73,117</u>	<u>289</u>
Local option gas tax	<u>27,085</u>	<u>27,748</u>	<u>27,264</u>	<u>(484)</u>
Local sales tax	<u>35,000</u>	<u>35,000</u>	<u>43,124</u>	<u>8,124</u>
Total sales, use and fuel taxes	<u>135,072</u>	<u>135,576</u>	<u>143,505</u>	<u>7,929</u>
State shared revenues:				
State revenue sharing	<u>22,278</u>	<u>22,591</u>	<u>22,913</u>	<u>322</u>
State grant proceeds	<u>113,972</u>	<u>13,972</u>	<u>40,592</u>	<u>26,620</u>
Motor fuel tax rebate	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Total state shared revenues	<u>138,750</u>	<u>39,063</u>	<u>63,505</u>	<u>24,442</u>
Federal grant revenues:				
Federal grants	<u>-</u>	<u>-</u>	<u>159,720</u>	<u>159,720</u>
Total federal grant revenues	<u>-</u>	<u>-</u>	<u>159,720</u>	<u>159,720</u>
Physical environment:				
Reimbursements	<u>-</u>	<u>-</u>	<u>380</u>	<u>380</u>
Total physical environment	<u>-</u>	<u>-</u>	<u>380</u>	<u>380</u>

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

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2019
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Culture and recreation:				
Recreation fees	5,500	5,500	26,500	21,000
Total culture and recreation	<u>5,500</u>	<u>5,500</u>	<u>26,500</u>	<u>21,000</u>
Stormwater administration fee	200,000	200,000	200,000	-
Fines and forfeitures:				
Code enforcement	90,500	35,815.00	33,330	(2,485)
Fines and forfeitures	20,000	15,000	17,122	2,122
Law enforcement trust fund	1,000	100	576	476
Total fines and forfeitures	<u>111,500</u>	<u>50,915</u>	<u>51,028</u>	<u>113</u>
Investment income	13,100	13,100	60,715	47,615
Miscellaneous:				
Miscellaneous revenue	50,100	50,100	42,917	(7,183)
Off duty income	3,000	5,000	19,918	14,918
Tax lien letter income	3,500	3,500	4,282	782
Public records requests	800	200	691	491
Total miscellaneous	<u>57,400</u>	<u>58,800</u>	<u>67,808</u>	<u>9,008</u>
Allocation of fund balance	800,000	400,000	-	(400,000)
Total revenues	<u>9,544,359</u>	<u>9,661,221</u>	<u>10,185,839</u>	<u>524,618</u>
Expenditures:				
General government:				
General governmental:				
Operating expenditures	1,952,457	1,436,850	684,409	752,441
Capital outlay	20,000	15,000	84,908	(69,908)
Total general governmental	<u>1,972,457</u>	<u>1,451,850</u>	<u>769,317</u>	<u>682,533</u>
Legislative:				
Personal services	83,778	87,658	76,167	11,491
Operating expenditures	42,500	44,100	74,584	(30,484)
Capital outlay	6,100	6,100	12,071	(5,971)
Total legislative	<u>132,378</u>	<u>137,858</u>	<u>162,822</u>	<u>(24,964)</u>

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

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2019
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Executive:				
Personal services	404,940	463,232	384,172	79,060
Operating expenditures	52,786	52,900	69,717	(16,817)
Capital outlay	5,000	5,000	748	4,252
Total executive	<u>462,726</u>	<u>521,132</u>	<u>454,637</u>	<u>66,495</u>
Town clerk:				
Personal services	164,290	180,499	180,359	140
Operating expenditures	32,800	37,800	47,711	(9,911)
Capital outlay	2,200	2,200	2,029	171
Total town clerk	<u>199,290</u>	<u>220,499</u>	<u>230,099</u>	<u>(9,600)</u>
Town legal counsel:				
Operating expenditures	249,500	249,500	208,527	40,973
Total town legal counsel	<u>249,500</u>	<u>249,500</u>	<u>208,527</u>	<u>40,973</u>
Finance:				
Personal services	224,108	237,886	226,572	11,314
Operating expenditures	67,700	68,600	134,405	(65,805)
Capital outlay	3,500	3,500	369	3,131
Total finance	<u>295,308</u>	<u>309,986</u>	<u>361,346</u>	<u>(51,360)</u>
Total general government	<u>3,311,659</u>	<u>2,890,825</u>	<u>2,186,748</u>	<u>704,077</u>
Public safety:				
Law enforcement:				
Personal services	2,493,282	2,544,399	2,509,649	34,750
Operating expenditures	356,000	355,700	491,684	(135,984)
Capital outlay	140,000	220,000	447,980	(227,980)
Total law enforcement	<u>2,989,282</u>	<u>3,120,099</u>	<u>3,449,313</u>	<u>(329,214)</u>
Protective inspections:				
Personal services	329,315	357,233	278,410	78,823
Operating expenditures	231,410	275,000	325,932	(50,932)
Capital outlay	7,500	5,500	163	5,337
Total protective inspections	<u>568,225</u>	<u>637,733</u>	<u>604,505</u>	<u>33,228</u>
Total public safety	<u>3,557,507</u>	<u>3,757,832</u>	<u>4,053,818</u>	<u>(295,986)</u>

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

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
For the Year Ended September 30, 2019
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Physical environment:				
Personal services	774,291	871,412	990,311	(118,899)
Operating expenditures	292,000	284,000	307,092	(23,092)
Capital outlay	29,194	15,000	1,326	13,674
Total physical environment	<u>1,095,485</u>	<u>1,170,412</u>	<u>1,298,729</u>	<u>(128,317)</u>
Transportation:				
Personal services	100,920	105,211	127,994	(22,783)
Operating expenditures	498,200	723,200	788,774	(65,574)
Capital outlay	-	-	9,610	(9,610)
Total transportation	<u>599,120</u>	<u>828,411</u>	<u>926,378</u>	<u>(97,967)</u>
Cultural and recreation:				
Personal services	269,548	295,523	283,774	11,749
Operating expenditures	165,000	393,500	397,583	(4,083)
Capital outlay	305,000	20,000	46,345	(26,345)
Total cultural and recreation	<u>739,548</u>	<u>709,023</u>	<u>727,702</u>	<u>(18,679)</u>
Special events:				
Personal services	109,734	126,920	117,389	9,531
Operating expenditures	130,500	176,992	258,459	(81,467)
Capital outlay	-	-	208	(208)
Total special events	<u>240,234</u>	<u>303,912</u>	<u>376,056</u>	<u>(72,144)</u>
Debt service:				
Principal	54,212	54,212	56,326	(2,114)
Interest	6,594	6,594	4,478	2,116
Total debt service	<u>60,806</u>	<u>60,806</u>	<u>60,804</u>	<u>2</u>
Total expenditures	<u>9,604,359</u>	<u>9,721,221</u>	<u>9,630,235</u>	<u>90,986</u>
Change in fund balance before other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>555,604</u>	<u>615,604</u>
Other Financing Sources (Uses):				
Transfers out	-	-	(3,150,718)	(3,150,718)
Transfers in	60,000	60,000	60,000	-
Total other financing sources	<u>60,000</u>	<u>60,000</u>	<u>(3,090,718)</u>	<u>(3,150,718)</u>
Change in fund balance \$	<u>-</u>	<u>\$ -</u>	<u>(2,535,114)</u>	<u>\$ (2,535,114)</u>
Fund Balance, beginning of year			<u>5,102,047</u>	
Fund Balance, end of year			<u>\$ 2,566,933</u>	

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

Town of Golden Beach, Florida
Statement of Net Position
Proprietary Fund
September 30, 2019

	<u>Stormwater Utility Fund</u>
Assets:	
Current assets:	
Cash and cash equivalents	\$ 106,827
Investments	322,138
Accounts receivable	<u>224,471</u>
Total current assets	<u>653,436</u>
Noncurrent assets:	
Capital assets, net	<u>11,848,808</u>
Total noncurrent assets	<u>11,848,808</u>
Total assets	<u>12,502,244</u>
Liabilities:	
Current liabilities:	
Accounts payable	3,736
Accrued interest payable	5,818
Current portion of debt	142,780
Due to other funds	<u>1,864,985</u>
Total current liabilities	<u>2,017,319</u>
Noncurrent liabilities:	
Long-term debt	<u>915,010</u>
Total noncurrent liabilities	<u>915,010</u>
Total liabilities	<u>2,932,329</u>
Net Position:	
Net investment in capital assets	10,791,018
Unrestricted (deficit)	<u>(1,221,103)</u>
Total net position	<u>\$ 9,569,915</u>

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

Town of Golden Beach, Florida
Statement of Revenues, Expenses and Change in Net Position-
Proprietary Fund
For the Year Ended September 30, 2019

	Stormwater Utility Fund
Operating Revenues:	
Charges for services	\$ 218,174
Tax revenue	153,728
Franchise fees	<u>129,287</u>
Total operating revenues	<u>501,189</u>
Operating and General Expenses:	
Repairs and maintenance	18,987
Depreciation expense	395,124
General expenses	12,647
Professional services	7,386
Administrative fee	<u>205,410</u>
Total operating and general expenses	<u>639,554</u>
Operating income (loss)	<u>(138,365)</u>
Nonoperating Revenues (Expenses):	
Investment income	6,269
Interest expense	<u>(19,552)</u>
Total nonoperating revenues (expenses)	<u>(13,283)</u>
Change in net position	(151,648)
Net Position, beginning of year	<u>9,721,563</u>
Net Position, end of year	<u>\$ 9,569,915</u>

Town of Golden Beach, Florida
Statement of Cash Flows -
Proprietary Fund
For the Year Ended September 30, 2019

	Stormwater Utility Fund
Cash Flows From Operating Activities:	
Cash received from customers and users	\$ 502,485
Cash paid for goods and services	<u>(248,811)</u>
Net cash provided by (used in) operating activities	<u>253,674</u>
Cash Flows From Financing Activities:	
Change in due to/from balances	172,708
Interest paid	(21,821)
Principal payments	<u>(140,139)</u>
Net cash provided by (used in) financing activities	<u>10,748</u>
Cash Flows From Investing Activities:	
Purchase of property and equipment	(183,580)
Investment income received	6,269
Purchase of investments	<u>(206,233)</u>
Net cash provided by (used in) investing activities	<u>(383,544)</u>
Net decrease in cash and cash equivalents	(119,122)
Cash and Cash Equivalents, beginning of year	<u>225,949</u>
Cash and Cash Equivalents, end of year	<u>\$ 106,827</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income (loss)	\$ <u>(138,365)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Provision for depreciation	395,124
(Increase) decrease in accounts receivable	1,296
Increase (decrease) in accounts payable	<u>(4,381)</u>
Total adjustments	<u>392,039</u>
Net cash provided by (used in) operating activities	<u>\$ 253,674</u>

Town of Golden Beach, Florida
Statement of Fiduciary Net Position
Retirement Plan for Employees of the Town of Golden Beach
September 30, 2019

Assets:

Cash and cash equivalents		\$	594,274
Receivables:			
Employee contribution	\$	7,576	
Interest		21,601	
Security sales receivable		<u>15,384</u>	44,561
Prepaid expenses			36,315
Investments, at fair value:			
Common stock		6,770,706	
Government bonds		1,386,113	
Alternative investments		978,684	
Corporate bonds		<u>976,409</u>	<u>10,111,912</u>
Total assets			<u>10,787,062</u>

Liabilities:

Accounts payable			13,740
Security purchases payable			<u>19,991</u>
Total liabilities			<u>33,731</u>

**Net Position Held in Trust
For Pension Benefits**

\$ 10,753,331

Town of Golden Beach, Florida
Statement of Change in Fiduciary Net Position
Retirement Plan for Employees of the Town of Golden Beach
For the Year Ended September 30, 2019

Additions:

Contributions:

Employer	\$ 637,382
Employees	<u>156,672</u>

Total contributions	<u>794,054</u>
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Investment income:

Net appreciation in fair value of Plan investments	142,448
Interest and dividend income	<u>215,347</u>

Total investment income	<u>357,795</u>
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Total additions	<u>1,151,849</u>
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Deductions:

Benefits paid	350,908
Consulting and advisory fees	93,910
Professional fees	48,463
Contribution refunds	22,713
Trustee education	8,774
Trustee fiduciary insurance	2,306
Office expenses	198
Dues	<u>775</u>

Total deductions	<u>528,047</u>
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Net increase	623,802
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**Net Position Held in Trust for Pension Benefits,
beginning of year**

<u>10,129,529</u>

**Net Position Held in Trust for Pension Benefits,
end of year**

<u>\$ 10,753,331</u>

Note 1 - Organization and Operations

The Town of Golden Beach, Florida (the "Town") was incorporated in 1929 under the provisions of the State of Florida. The Town operates under a council/manager form of government. The Town provides or contracts for the following services as authorized by its Charter and Town ordinances: public safety (police and fire), streets, sanitation, stormwater utility, social services, culture and recreation, public improvements, planning and zoning and general administrative services.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the Town have been prepared in accordance with generally accepted accounting principles ("GAAP") applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. The following is a summary of the more significant accounting policies of the Town:

Reporting entity: The financial reporting entity consists of the Town, organizations for which the Town is financially accountable and other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Town is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Town. Based upon the application of these criteria, there were no component units or related organizations of the Town.

Basis of presentation:

Government-wide financial statements

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

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

Fund financial statements

The accounts of the Town are organized on the basis of funds, each of which is considered and accounted for as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/net position, revenues and expenditures. An emphasis is placed on major funds within the governmental category.

Note 2 - Summary of Significant Accounting Policies (continued)

Fund financial statements (continued)

The Town reports the following major governmental funds:

The General Fund is the principal operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

The Capital Improvement Project Fund is used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

The Bridge Fund is used to account for the proceeds and expenditures of the bridge projects that the Town is currently undertaking. The Fund requires separate accounting due to legal or regulatory provisions or administrative action.

The Law Enforcement Trust Fund is a special revenue fund used to keep track of proceeds related to specific sources. The Fund requires separate accounting due to legal or regulatory provisions or administrative action.

The Debt Service Fund is used to account for the payment of principal, interest and other expenditures on long-term debt.

The Town reports the following major proprietary fund:

The Stormwater Utility Fund accounts for the operation of the Town's stormwater drainage system.

Measurement focus, basis of accounting:

Government-wide financial statements

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenses/expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with a brief explanation to better identify the relationship between the government-wide statements and the fund financial statements.

The proprietary fund financial statements are prepared on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Note 2 - Summary of Significant Accounting Policies (continued)

Fund financial statements

All governmental fund types use the modified accrual basis of accounting under which revenue is recognized in the accounting period in which it becomes susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction which can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within sixty days after year end. Other taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items such as fines and forfeitures and licenses and permits are considered to be measurable and available only when cash is received by the Town. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) fines and forfeitures, 3) operating grants and contributions, and 4) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund are from charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation expense on capital assets. All revenues and expenses that do not meet this definition are reported as nonoperating revenues or expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, and then unrestricted resources as they are needed.

Budgets:

The Town is required to develop an approved annual budget. Annual budgets are adopted for most governmental funds.

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the Town Manager submits to the Town Council, the budget estimates of expenditures and revenues of all Town departments for the fiscal year commencing the following October 1.
- b. Upon receipt of the annual budget estimates, the Town Council prepares an appropriation ordinance using the Town Manager's estimates as a basis.
- c. Public hearings are conducted at the Town Hall to obtain taxpayer's comments.

Note 2 - Summary of Significant Accounting Policies (continued)

- d. Prior to October 1, the budget is legally enacted through passage of a resolution.
- e. The Town may not legally expend or contract to expend amounts in excess of the total amount of appropriated expenditures of any of the funds for the year. The Town Manager can transfer funds among departmental expenditure categories, but may not increase total departmental expenditures without Council approval. Therefore, the legal level of control is at the departmental level.
- f. Formal budgetary integration is employed as a control device during the year for the General Fund, Special Revenue Funds, Capital Improvement Project Fund and the Debt Service Fund. Budget appropriations lapse at year end.
- g. The budgets for the General, Special Revenue, Capital Improvement Project and the Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
- h. Budgeted amounts presented for fiscal year 2019 include amendments to the budget originally adopted by the Town Council.
- i. During the year, departmental expenditures exceeded the legally authorized budget as follows:

General Fund

Law enforcement	\$	(329,214)
Physical environment	\$	(128,317)
Transportation	\$	(97,967)
Special events	\$	(72,144)
Finance	\$	(51,360)
Legislative	\$	(24,964)
Culture and recreation	\$	(18,679)
Town clerk	\$	(9,600)

Cash and cash equivalents: In connection with the statement of cash flows, the Town considers cash on hand, demand deposits and bank repurchase agreements as cash and cash equivalents.

Investments: Investments are stated at their fair value, which is based on quoted market prices. Certain investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

Accounts receivable: The accounts receivable consists of amounts owed for property taxes, stormwater utility fees, other miscellaneous taxes, and fines.

Capital assets: Capital assets, which include land, buildings, improvements other than buildings, infrastructure, equipment and vehicles, and construction in progress are reported in the governmental activities' column in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$ 1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Depreciation on all capital assets is charged to operations using the straight-line method over the assets' estimated service lives, ranging from 5-50 years.

Note 2 - Summary of Significant Accounting Policies (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

GASB 34 encourages but does not require certain governments to retroactively report infrastructure assets. The Town has elected not to retroactively report any unrecorded infrastructure that may exist.

Improvements other than buildings of the Proprietary Fund are stated at cost or, if donated, at fair value at the date of donation. Costs, which materially extend the useful life of existing assets, are capitalized. Depreciation has been provided over an estimated useful life of 40 years using the straight-line method.

The cost of property sold or retired, together with the related accumulated depreciation, is removed from the appropriate accounts and any resulting gain or loss is included in income.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two items that qualify for reporting in this category. It is the deferred outflows relating to pension plans and other post-employment benefits, discussed in further detail in Note 7 and Note 8.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has one item that qualifies for reporting in this category. It is the deferred inflows relating to pension plans and discussed in further detail in Note 7.

Compensated absences: Full-time employees of the Town are entitled to be paid for twelve days of sick leave in each calendar year after six months of employment. Unused hours can be carried over to the following year, subject to limitations established by Town ordinance. In the event of termination, each qualifying employee is entitled to receive payment equal to 50% of the value of total accumulated unused sick days.

Each full-time employee is entitled to between ten and twenty days annual paid vacation leave. Unused hours can be carried over to the following year, subject to limitations established by Town ordinance. In the event of termination, each qualifying employee is entitled to receive payment equal to 100% of the value of the total accumulated unused vacation days.

Accumulated compensated absences are recorded as expenses in the government-wide and proprietary fund financial statements when earned. Expenditures for accumulated compensated absences have been recorded in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Note 2 - Summary of Significant Accounting Policies (continued)

Equity classifications:

Government-wide statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) laws through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "invested in capital assets net of related debt."

Fund statements

The Town previously adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Town Commission. These amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Note 2 - Summary of Significant Accounting Policies (continued)

- Assigned: This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commission or through the Commission delegating this responsibility to Town management.
- Unassigned: This classification includes the residual fund balance 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. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

The Town uses restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Property taxes: Real and personal property values are assessed on a county-wide basis by the Miami-Dade County Property Appraiser as of January 1 of each year (the lien date). Taxable value of property within the Town is certified by the Property Appraiser and the Town levies a tax upon the taxable value, which will provide revenue required for the next fiscal year beginning October 1.

Property taxes levied by the Town and all other taxing authorities within Miami-Dade County (the "County") are centrally billed and collected by the County, with monthly remittances to the Town for their proportionate share of collected taxes. Taxes for the fiscal year beginning October 1 are billed in the month of November, subject to a 1% per month discount for the period November through February, and are due no later than March 31. On April 1, unpaid amounts become delinquent with interest and penalties thereafter. Beginning June 1, tax certificates representing delinquent taxes with interest and penalties added are sold by the County, with remittance to the Town for its share of those receipts.

Assessed values are established by the Miami-Dade County Property Appraiser at just values. The assessed value of property at January 1, 2018, upon which the 2018-2019 levy was based, was approximately \$ 1,096,000,000. The Miami-Dade County Tax Collector bills and collects all property taxes for the Town.

The Town is permitted by Article 7, Section 8 of the Florida Constitution to levy taxes up to \$ 10 per \$ 1,000 of assessed valuation (10 mills) for general governmental services. In addition, unlimited amounts may be levied for the payment of principal and interest for debt service if approved by the voters. The operating tax rate to finance general government services for the year ended September 30, 2019 was \$ 7.4800 per \$ 1,000 and \$.9200 per \$ 1,000 for bond debt service.

The Town accrues property tax receivables based on the County's allocation of the Town's portion of County-held certificates for prior years.

Note 2 - Summary of Significant Accounting Policies (continued)

Retirement systems: The Town sponsors and administers a retirement system covering substantially all full-time general employees and police officers. Annual costs of the pension plan are actuarially computed and the Town funds annual pension costs as incurred. Investments are stated at their fair value.

Internal balances: Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Use of estimates: The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

Date of management review: Subsequent events have been evaluated by management through (DATE), which is the date the financial statements were available for issuance.

Note 3 - Deposits and Investments

Governmental and Proprietary Funds

Deposits: As required by Chapter 280.03, Florida Statutes, all deposits of the Town during the year ended September 30, 2019, including time deposit accounts, demand deposit accounts and money market accounts, were held in institutions designated by the Treasurer of the State of Florida as “qualified public depositories” and were accordingly covered by a collateral pool as required by that Statute. Therefore, in accordance with GASB Codification I50.110, the deposits are treated as insured or collateralized with securities held by the entity or its agent in the entity’s name. As of September 30, 2019, the carrying amount of the Town’s deposits was \$ 821,136 with a bank balance of \$ 959,246.

Investments: Florida Statutes and Town Ordinances authorize Town officials to invest pooled funds in United States bonds and obligations, guaranteed United States agency issues, Florida county, municipal and district general, excise and revenue obligations, Florida bank certificates of deposit, bankers acceptances, reverse repurchase agreements and prime commercial paper issues. Investments in the proprietary fund are allowed to be comprised of United States Treasury state and local government series securities. In addition, the Fiduciary Fund is authorized to invest in corporate and government bonds, stocks, mutual funds, money market funds, mortgages, and notes.

The Town’s governmental and proprietary portfolios were placed in an external investment pool, the Local Government Surplus Funds Trust Fund (“Florida PRIME”). Florida PRIME is administered by the Florida State Board of Administration (“SBA”), who provides regulatory oversight.

The Florida PRIME has adopted operating procedures consistent with the requirement for a 2a7-like fund. The Town’s investment in the Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares.

Note 3 - Deposits and Investments (continued)

Total governmental and proprietary investments at September 30, 2019 were as follows:

	Fair Value	Investment Maturities (in years)		
		Less than 1	1 to 5	6 to 10
Florida PRIME	\$ 2,019,567	\$ 2,019,567	\$ -	\$ -
	<u>\$ 2,019,567</u>	<u>\$ 2,019,567</u>	<u>\$ -</u>	<u>\$ -</u>

Interest rate risk: The Town’s investment policy is designed to minimize the risk that change in the market value of securities in the portfolio caused by changes in general interest rates will result in any losses by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and by investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.

Credit risk: State law limits investments in bonds, stocks or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, unless the corporation is listed on any one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and in the case of bonds only, hold a rating in one of the three highest classifications by a major rating service. The Florida PRIME is rated AAA+ by Standard and Poor’s.

Fiduciary Funds

The Retirement Plan for the Employees of the Town of Golden Beach (the “Plan”) maintains an agreement whereby the investment securities are held in the Plan’s name by a financial institution acting as the Plan’s custodian. The custodian also assists Plan management in securing one or more investment managers to invest in securities at the manager’s discretion.

The table below summarizes the Plan’s investment balances and scheduled maturities (in years):

Investment Type	Fair Value	Investment Maturities (in years)		
		Less than 1	1 to 5	6 to 10
Common stock	\$ 6,770,706	\$ 6,770,706	\$ -	\$ -
U.S. Treasuries and agencies	1,386,113	451,893	483,941	450,279
Corporate bonds	976,409	184,956	696,618	94,835
Alternative investments	978,684	978,684	-	-
	<u>\$ 10,111,912</u>	<u>\$ 8,386,239</u>	<u>\$ 1,180,559</u>	<u>\$ 545,114</u>

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Plan does, however, limit its exposure to interest rate risk by diversifying its investments by security type and institution, and limits holdings in any one type of investment with any one issuer with various durations of maturities.

Note 3 - Deposits and Investments (continued)

Credit risk: Credit risk is the risk that a security or portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. This risk is generally measured by the assignment of a rating by a nationally recognized statistical rating organization. As of September 30, 2019, the Plan's corporate bonds were rated between AA and BBB+ by Standard & Poor's. The Plan has no investment policy that would further limit its investment choices.

Concentration of credit risk: GASB Statement No. 40 requires disclosure when the percent is 5% or more in any one issuer. As of September 30, 2019, investments held in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total investments are as follows:

Issuer	Reported Amount	Percentage
Reinassance \$	1,383,563	13%
Blackrock/Lord Abbett \$	1,295,398	12%
Connors \$	1,080,300	10%
American Core \$	978,685	9%
Madison \$	976,409	9%
MDT \$	620,211	6%

Custodial credit risk: This is the risk that, upon failure of a counterparty or collateral securities held by the Plan, it would not be able to recover the value thereof. The Plan assets are held by their custodial bank and registered in the Plan's name.

Fair value hierarchy: GASB Statement No. 72, *Fair Value Measurement and Application*, establishes a hierarchy disclosure framework which prioritizes and ranks the level of market price observability used in measuring investment at fair value. Various inputs are used in determining the fair value of investments. These inputs are categorized into a fair value hierarchy consisting of three broad levels for financial statement purposes as follows:

- Level 1 - investments reflect unadjusted quoted prices in active markets for identical assets.
- Level 2 - investments reflect prices that are based on similar observable assets, either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3 - investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

The Town categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. Investments are recorded at fair value, and primarily uses the market approach to valuing each security. Security pricing is provided by a third-party, and is reported daily to the Plan of the Town by its custodians.

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2019

Note 3 - Deposits and Investments (continued)

Fair values of investments held by the Town's Fiduciary Investment Funds are classified at September 30, 2019 as follows:

Investments	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common stock	\$ 6,770,706	\$ 6,770,706	\$ -	\$ -
U.S. government securities	1,386,113	-	1,386,113	-
Corporate bonds	976,409	-	976,409	-
Alternative investments	978,684	-	-	978,684
Total investments measured at fair value	<u>\$ 10,111,912</u>	<u>\$ 6,770,706</u>	<u>\$ 2,362,522</u>	<u>\$ 978,684</u>

Given the inherent nature of the investments, it is reasonably possible that changes in the value of those investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Note 4 - Capital Assets

Capital asset activity of governmental activities for the year ended September 30, 2019 was as follows:

	Balance October 1, 2018	Additions and Transfers	Retirements and Transfers	Balance September 30, 2019
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598
Construction in progress	1,282,054	237,480	1,339,533	180,001
Total capital assets, not being depreciated	<u>3,160,652</u>	<u>237,480</u>	<u>1,339,533</u>	<u>2,058,599</u>
Capital assets, being depreciated:				
Equipment and vehicles	3,511,222	539,884	192,358	3,858,748
Buildings	1,563,250	-	6,279	1,556,971
Infrastructure	25,621,324	-	3,316	25,618,008
Improvements other than buildings	1,418,370	1,411,360	-	2,829,730
Total capital assets, being depreciated	<u>32,114,166</u>	<u>1,951,244</u>	<u>201,953</u>	<u>33,863,457</u>
Total capital assets	<u>35,274,818</u>	<u>2,188,724</u>	<u>1,541,486</u>	<u>35,922,056</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2019

Note 4 - Capital Assets (continued)

	Balance October 1, 2018	Additions	Retirements and Transfers	Balance September 30, 2019
Less accumulated depreciation for:				
Equipment and vehicles	2,529,265	267,966	169,771	2,627,460
Buildings	478,275	50,477	5,463	523,289
Infrastructure	5,353,519	838,329	3,316	6,188,532
Improvements other than buildings	711,867	103,169	-	815,036
Total accumulated depreciation	<u>9,072,926</u>	<u>1,259,941</u>	<u>178,550</u>	<u>10,154,317</u>
Total capital assets, being depreciated, net	<u>23,041,240</u>	<u>691,303</u>	<u>23,403</u>	<u>23,709,140</u>
Governmental activities capital assets, net	\$ <u>26,201,892</u>	\$ <u>928,783</u>	\$ <u>1,362,936</u>	\$ <u>25,767,739</u>
Business-type activities:				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 183,580	\$ -	\$ 183,580
Total capital assets, not being depreciated	<u>-</u>	<u>183,580</u>	<u>-</u>	<u>183,580</u>
Capital assets, being depreciated:				
Equipment and vehicles	\$ 47,000	\$ -	\$ -	\$ 47,000
Improvements other than buildings	15,238,512	-	-	15,238,512
Total capital assets, being depreciated	<u>15,285,512</u>	<u>-</u>	<u>-</u>	<u>15,285,512</u>
Total capital assets	<u>15,285,512</u>	<u>183,580</u>	<u>-</u>	<u>15,469,092</u>
Less accumulated depreciation for:				
Equipment and vehicles	21,931	3,133	-	25,064
Improvements other than buildings	3,203,229	391,991	-	3,595,220
Total accumulated depreciation	<u>3,225,160</u>	<u>395,124</u>	<u>-</u>	<u>3,620,284</u>
Total capital assets, being depreciated, net	<u>12,060,352</u>	<u>(395,124)</u>	<u>-</u>	<u>11,665,228</u>
Business-type activities capital assets, net	\$ <u>12,060,352</u>	\$ <u>(211,544)</u>	\$ -	\$ <u>11,848,808</u>

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	\$ 37,798
Public safety	289,786
Physical environment	907,158
Cultural and recreation	25,199
Total depreciation expense - governmental activities	<u>\$ 1,259,941</u>
Business-type activities:	
Stormwater drainage	\$ <u>395,124</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2019

Note 5 - Long-Term Liabilities

Governmental activities:

The following is a summary of changes in the long-term liabilities for the year ended September 30, 2019:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019	Due Within One Year
Governmental activities:					
General Obligation Refunding Bonds, Series 2016	\$ 12,200,000	\$ -	\$ 195,000	\$ 12,005,000	\$ 430,000
Bond premium	408,380	-	20,419	387,961	-
Capital lease	114,849	-	56,326	58,523	58,522
Compensated absences payable	413,433	24,156	-	437,589	42,629
	<u>13,136,662</u>	<u>24,156</u>	<u>271,745</u>	<u>12,889,073</u>	<u>531,151</u>
Total governmental activities	\$ <u>13,136,662</u>	\$ <u>24,156</u>	\$ <u>271,745</u>	\$ <u>12,889,073</u>	\$ <u>531,151</u>

General Obligation Refunding Bonds, Series 2016 – Previously, the Town issued \$ 12,390,000 of General Obligation Refunding Bonds, Series 2016, maturing January 1, 2038, with interest rates ranging from 3.00% to 5.00%. The Bonds refunded the Town's then outstanding Special Assessment General Obligation Bonds, Series 2008. Interest is payable semi-annually on the first day of each January and July. The Bonds are secured by the pledge of revenues derived from the collection of non-ad valorem special assessments.

The Town is required by the Bond Indenture to levy and collect special assessments pursuant to Florida Statutes, Section 190.022. The collection of these assessments are restricted and applied to the debt service requirements of the Bond issue. Further, the Town covenants to levy special assessments in annual amounts adequate to provide for the payment of principal and interest on the Bonds as it becomes due.

The aggregate annual debt service requirements for the General Obligation Refunding Bonds, Series 2016 is as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 430,000	\$ 474,981	\$ 904,981
2021	445,000	457,481	902,481
2022	460,000	439,381	899,381
2023	485,000	418,056	903,056
2024	510,000	393,181	903,181
2025-2029	2,915,000	1,573,441	4,488,441
2030-2034	3,475,000	994,275	4,469,275
2035-2038	3,285,000	269,100	3,554,100
	<u>\$ 12,005,000</u>	<u>\$ 5,019,896</u>	<u>\$ 17,024,896</u>

Note 5 - Long-Term Liabilities (continued)

In the event the Town fails to pay principal and interest when due on the loan or any other loan or obligation for the repayment of money; declare bankruptcy or insolvency; fails to correct any covenants, conditions or arrangements of this note and such default continues for 30 days after written notice requiring to be remedied; the holder of the note may proceed to protect and enforce its rights as allowed by law.

Business-type activities:

The following is a summary of changes in the long-term debt for the year ended September 30, 2019:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019	Due Within One Year
Business-type activities:					
Department of Environmental Protection, Revolving Loans	\$ 1,197,929	\$ -	\$ 140,139	\$ 1,057,790	\$ 142,780
Total business-type activities	<u>\$ 1,197,929</u>	<u>\$ -</u>	<u>\$ 140,139</u>	<u>\$ 1,057,790</u>	<u>\$ 142,780</u>

Department of Environmental Protection, Revolving Loan – The Town previously entered into a revolving loan agreement with the State of Florida Department of Environmental Protection. This loan is payable in semiannual installments of \$ 81,578 including interest at 1.81%, on June 15 and on December 15, until June 2026, when all remaining principal and interest is due. Loan payments are collateralized by electric franchise fees.

The annual debt service requirements for the revolving loans are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 142,780	\$ 19,180	\$ 161,960
2021	145,472	16,488	161,960
2022	148,214	13,746	161,960
2023	151,007	10,953	161,960
2024	153,854	8,106	161,960
2025-2026	<u>316,463</u>	<u>7,456</u>	<u>323,919</u>
	<u>\$ 1,057,790</u>	<u>\$ 75,929</u>	<u>\$ 1,133,719</u>

The State Revolving Fund Loan arrangement discussed above include other financial provisions for events of defaults such as failure to make monthly deposits and semiannual loan payments, violation of covenants or actions required by the arrangement with such failure continuing for a period of sixty days after written notice, insolvency-bankruptcy, and false representations. Non-payment may result in acceleration of the repayment schedule or increasing the financing rate on the unpaid principal balance to as much as 1.667 times the financing rate. The lender may also seek enforcement of and exercise all remedies available and allowed by law.

Note 6 - Accounts Receivable/Accounts Payable

Receivables at September 30, 2019 were as follows:

	<u>Taxes Receivable</u>	<u>Inter- Governmental</u>	<u>Accounts</u>	<u>Other</u>	<u>Total</u>
Governmental activities:					
General Fund	\$ 16,283	\$ -	\$ -	\$ -	\$ 16,283
Capital Improvement Project Fund	-	-	174,469	-	174,469
Law Enforcement Fund	-	64,528	-	-	64,528
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total governmental activities	\$ <u>16,283</u>	\$ <u>64,528</u>	\$ <u>174,469</u>	\$ <u>-</u>	\$ <u>255,280</u>
	<u>Taxes Receivable</u>	<u>Inter- Governmental</u>	<u>Accounts</u>	<u>Other</u>	<u>Total</u>
Business-type activities:					
Stormwater Utility Fund	\$ 37,713	\$ -	\$ 186,758	\$ -	\$ 224,471
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total business-type activities	\$ <u>37,713</u>	\$ <u>-</u>	\$ <u>186,758</u>	\$ <u>-</u>	\$ <u>224,471</u>

Accounts payable at September 30, 2019 were as follows:

	<u>Vendors</u>	<u>Subcontractors</u>	<u>Total Accounts Payable</u>
Governmental activities:			
General Fund	\$ 235,591	\$ -	\$ 235,591
Capital Improvement Project Fund	5,491	-	5,491
Law Enforcement Trust Fund	21	-	21
	<u> </u>	<u> </u>	<u> </u>
Total governmental activities	\$ <u>241,103</u>	\$ <u>-</u>	\$ <u>241,103</u>
	<u>Vendors</u>	<u>Subcontractors</u>	<u>Total Accounts Payable</u>
Business-type activities:			
Stormwater Utility Fund	\$ 3,736	\$ -	\$ 3,736
	<u> </u>	<u> </u>	<u> </u>
Total business-type activities	\$ <u>3,736</u>	\$ <u>-</u>	\$ <u>3,736</u>

Note 7 - Retirement Plans

Summary of Significant Accounting Policies:

Basis of Accounting

The Retirement Plan for Employees of the Town of Golden Beach (the “Plan”) and the Town of Golden Beach Police Officers Retirement Fund (the “Fund”) are accounted for on the accrual basis of accounting. Plan member contributions are recognized as revenues in the period in which the contributions are due. Town contributions are recognized when due pursuant to actuarial valuations. State contributions are recognized as revenue in the period in which they are approved by the State of Florida. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plans.

For purposes of measuring the net pension (asset) liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan.

General Information about the Plan and the Fund: The Plan and the Fund are both single-employer defined benefit plans. The Fund is not required to be included as a fiduciary fund and, thus, is not included in the Town’s basic financial statements.

All full-time employees (excluding elected officials, persons appointed to fulfill elected positions, and retained professionals and consultants for the Town) and police officers become participants in the Plan on their start of service. The Plan provides retirement, death, and disability benefits. The Plan does not currently provide for post-retirement benefit increases.

Plan Membership: Employee membership consisted of the following at October 1, 2018:

	<u>General</u>	<u>Police</u>
Retirees and beneficiaries receiving benefits and terminated members entitled to benefits, but not yet receiving them	10	13
Active plan members	<u>28</u>	<u>20</u>
	<u>38</u>	<u>33</u>

Plan members are required to contribute 3.5% (6.0% for police officers) of their annual covered salary to the Plan. Contribution requirements of the Plan members and the Town are established and may be amended by the Pension Board. The Town is required to fund any annual unfunded amount as actuarially determined.

Note 7 - Retirement Plans (continued)

Net Pension Liability

The Town's net pension liability was determined based on a measurement date of September 30, 2019.

The components of the pension liability of the Town at September 30, 2019 were as follows:

Total pension liability	\$ 13,689,258
Plan fiduciary net position	<u>(10,753,331)</u>
Town net pension liability	<u>\$ 2,935,927</u>
Plan fiduciary net position as a percentage of total pension liability	78.55%

Actuarial Assumptions: The total pension liability at September 30, 2019 was determined by using actuarial assumptions as of October 1, 2018, with update procedures used to roll forward the total pension liability to September 30, 2019. The actuarial valuations used the following actuarial assumptions:

Inflation	1.90%
Projected salary increases	5.00%, average, including inflation
Investment rate of return	4.74%, net of pension plan investment expense, including inflation
Mortality	RP-2000 Combined Mortality Table

Long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates (expected returns, net of pension Trust investment expense and inflation) for each major asset class as well as historical investment data and Trust performance.

The target allocation and best estimates of arithmetic real rates for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	65.00%	5.58% - 6.90%
Fixed income	25.00%	1.17%
Alternative investments	10.00%	4.68%
Total	<u>100.00%</u>	

Rate of return: For the year ended September 30, 2019, the annual money weighted rate of return on pension plan investments, net of pension plan investment expense was 4.74%. The money weighted rate of return expresses investment performance adjusted for the changing amounts actually invested.

Note 7 - Retirement Plans (continued)

Discount rate: The discount rate used to measure the total pension liability was 6.64%. The projection of cash flows used to determine the discount rate assumed that Plan member contributions will be made at the current contribution rates and that contributions from the Town will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long term expected rate on pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a) - (b)
Balances, as of September 30, 2018, Measurement Date	\$ 10,577,451	\$ 10,129,529	\$ 447,922
Changes for the year:			
Service cost	646,789	-	646,789
Expected interest growth	725,127	684,358	40,769
Demographic experience	164,367	-	164,367
Unexpected investment income	-	(420,472)	420,472
Contributions - employer	-	637,382	(637,382)
Contributions - members	-	156,672	(156,672)
Changes in benefit terms	209,462	-	209,462
Benefit payments, including refunds of member contributions	(373,621)	(373,621)	0
Assumption changes	1,739,683.00	-	1,739,683
Administrative expense	-	(60,517)	60,517
Net changes	<u>3,111,807</u>	<u>623,802</u>	<u>2,488,005</u>
Balances, as of September 30, 2019, Measurement Date	\$ <u>13,689,258</u>	\$ <u>10,753,331</u>	\$ <u>2,935,927</u>

Note 7 - Retirement Plans (continued)

Sensitivity of the Net Pension Liability to Changes on the Discount Rate: The following presents the net pension liability of the Town using the discount rate of 6.64%, as well as what the employer net pension liability would be if it were calculated using a discount rate that is 1- percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.64%)	Current Discount Rate (6.64%)	1% Increase (7.64%)
Total pension liability	\$ 15,461,174	\$ 13,689,258	\$ 12,224,548
Plan fiduciary net position	<u>(10,753,331)</u>	<u>(10,753,331)</u>	<u>(10,753,331)</u>
Net pension liability (asset)	<u>\$ 4,707,843</u>	<u>\$ 2,935,927</u>	<u>\$ 1,471,217</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2019, the Town recognized pension expense of \$ 1,205,281. At September 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 457,978	\$ 166,117
Demographic changes	495,415	-
Changes in assumptions	1,485,343	222,013
Total	<u>\$ 2,438,736</u>	<u>\$ 388,130</u>

Amounts reported as deferred outflows/inflows of resources will be recognized as pension expense as follows:

Year ending September 30:	Amount
2020	\$ 439,866
2021	318,267
2022	384,051
2023	381,005
2024	293,587
Thereafter	233,830
	<u>\$ 2,050,606</u>

Financial Report: The Town has issued stand-alone financial statements for the Plan, which may be obtained from the Town of Golden Beach Finance Department.

Note 8 - Other Post-Employment Benefits

During fiscal year 2018, the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 specifies that governments must recognize their total OPEB liability and related deferred outflows of resources, deferred inflows of resources, and OPEB expense in the financial statements based on the actuarial present value of projected benefit payments, rather than the smaller net OPEB obligation based on contribution requirements, under GASB Statement No. 45.

Plan Description: The Town’s Other Post-Employment Benefits Plan (the “OPEB Plan”) is a single employer healthcare plan administered by the Town. Pursuant to Section 112.0801, Florida Statutes, the Town is required to permit participation in the OPEB Plan to retirees and their eligible dependents at a cost to the Town. This cost is then reimbursed to the Town by the retiree. Eligible individuals include all regular employees of the Town who retire from active service under one of the pension plans sponsored by the Town. Under certain conditions, eligible individuals also include spouses and dependent children. The Plan also covers Town Council members who retire with at least ten years of service. The OPEB Plan does not issue a publicly available financial report.

Funding Policy: The contribution requirements of OPEB plan members and the Town are established by the state statutes and may be amended by the state legislature. The required contribution is based on projected pay-as-you-go financing requirements and is subject to constant revision. The Town has opted to not fund the net OPEB obligation of the resulting unfunded actuarial accrued liability on an annual basis.

The following table provides a summary of the number of participants in the plan as of the measurement date:

Inactive plan members or beneficiaries currently receiving benefits	1
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>46</u>
Total plan members	<u><u>47</u></u>

Actuarial Methods and Assumptions: The actuarial valuation of the calculation of OPEB involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the Town and plan members) and include the types of benefits in force at the valuation date and the historical pattern of sharing benefit costs between the Town and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The total OPEB liability at September 30, 2019 was based on an actuarial valuation dated October 1, 2017 with a measurement date of September 30, 2019, using the following actuarial assumptions:

Note 8 - Other Post-Employment Benefits (continued)

Actuarial Cost Method	Entry Age Normal.
Discount Rate	3.58% per annum.
Salary Increases	3.00% per annum.
Cost-of-living Increases	Retiree contributions, health insurance premiums, and the implied subsidy have been assumed to increase in accordance with the healthcare cost trend rates.
Healthcare Cost Trend Rates	Increases in healthcare costs are assumed to be 8.00% for the 2017/18 fiscal year graded down by 0.50% per year to 5.00% for the 2023/2024 and later fiscal years.
Age-related Morbidity	Healthcare costs are assumed to increase at the rate of 3.50% for each year of age.
Implied Subsidy	Because the insurance carrier charges the same monthly rate for health insurance regardless of age, for the 2-17/18 fiscal year, an implied monthly subsidy was assumed at age 62 of \$ 525.00 for the retiree and \$ 600.00 for the retiree's spouse; at other ages, the implied subsidy was developed based on the age-related morbidity assumption and, for other fiscal years, the implied subsidy was increased in accordance with the healthcare cost trend rates; the implied subsidy is assumed to disappear at age 65.
Mortality Basis	Sex-distinct rates set forth in the RP-2000 Combined Mortality Table, with full generational improvements in mortality using Scale BB.
Retirement	With respect to general employees, retirement is assumed to occur at the rate of 5% at each of ages 55 through 64, 60% at age 65, 40% at each of ages 66 through 69, and 100% at age 70; with respect to police officers who have earned less than 20 years of service, retirement is assumed to occur at the rate of 5% at each of ages 50 through 54, 40% at each of ages 56 through 59, and 100% at age 60; with respect to police officers who have earned at least 20 years of service, retirement is assumed to occur at the rate of 5% at each of ages 50 and 51, 40% at each of ages 53 through 56, and 100% at age 57.
Other Decrements	Assumed employment termination is based on the Scale 155 table; assumed disability is based on the Wyatt 1985 Disability Study (Class 2).

Note 8 - Other Post-Employment Benefits (continued)

Coverage Election	20% of eligible employees are assumed to elect medical coverage until age 65 upon retirement or disability in accordance with their current election as to coverage status, except that 100% of individuals who are eligible for an explicit subsidy are assumed to elect medical coverage for life upon retirement or disability in accordance with their current election as to coverage status but with no assumed dependent children after age 55.
Spousal age:	Husbands are assumed to be three years older than wives.
COBRA	Future healthcare coverage provided solely pursuant to COBRA was not included in the OPEB valuation; because the COBRA premium is determined periodically based on plan experience, the COBRA premium to be paid by the participant is assumed to fully cover the cost of providing healthcare coverage during the relevant period.

There were no changes benefits during the year ended September 30, 2019.

Discount Rate: The discount rate used to measure the total OPEB liability at September 30, 2019 was 3.58%. Because the Town's OPEB costs are funded on a pay-as-you-go funding structure, a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date was used to determine the total OPEB liability.

Total OPEB Liability of the Town: The components of the Town's net OPEB liability at September 30, 2019, are as follows:

Total OPEB liability	\$	3,330,858
OPEB Plan fiduciary net position		<u>-</u>
Town's net OPEB liability	\$	<u><u>3,330,858</u></u>
OPEB Plan fiduciary net position as a percentage of total OPEB liability		<u><u>0%</u></u>
Measurement year ended September 30, 2019		
Total OPEB liability:		
Service cost	\$	11,908
Interest on total OPEB liability		114,195
Benefit payments		(67,042)
Assumption changes		<u>60,685</u>
Net change in total OPEB liability		119,746
Total OPEB liability, beginning		<u>3,211,112</u>
Total OPEB liability, ending	\$	<u><u>3,330,858</u></u>

Note 8 - Other Post-Employment Benefits (continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following table presents the total OPEB liability, calculated using the discount rate of 3.58%, as well as what the Town’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than current discount rate:

	<u>1% Decrease (2.58%)</u>	<u>Current Discount Rate (3.58%)</u>	<u>1% Increase (4.58%)</u>
Total OPEB Liability	\$ <u>3,983,876</u>	\$ <u>3,330,858</u>	\$ <u>2,827,168</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following table presents the total OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage- point lower or one percentage-point higher than the current trend rate:

	<u>1% Trend Decrease 7.00% Decreasing to 4.00%</u>	<u>Trend Rate Assumption 8.00% Decreasing to 5.00%</u>	<u>1% Trend Increase 9.00% Decreasing to 6.00%</u>
Total OPEB Liability	\$ <u>2,785,994</u>	\$ <u>3,330,858</u>	\$ <u>4,027,741</u>

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB: For the year ended September 30, 2019, the Town recognized OPEB expense of \$ 65,789. At September 30, 2019, the Town reported deferred outflows of resources related to OPEB in the amount of \$ 53,957. There were no deferred inflows of resources related to OPEB for the fiscal year ended September 30, 2019.

Amounts reported as deferred outflows of resources will be recognized in OPEB expense as follows:

<u>Year ending September 30:</u>	<u>Amount</u>
2020	\$ 6,728
2021	6,728
2022	6,728
2023	6,728
2024	6,728
Thereafter	20,317
	\$ <u>53,957</u>

Note 9 - Interfund Balances and Transfers

Interfund receivables and payables at September 30, 2019 were as follows:

<u>Due from:</u>	<u>Due to:</u>		<u>Total</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	
Law Enforcement Trust Fund	\$ 828,559	\$ -	\$ 828,559
Capital Project Fund	560,503	-	560,503
Stormwater Fund	1,864,985	-	1,864,985
General Fund	-	834,107	834,107
Total	\$ 3,254,047	\$ 834,107	\$ 4,088,154

Interfund balances are typically due to project deficit funding that will be supplied by the general fund at or near the end of project.

Transfers to and from individual funds were as follows:

<u>Transfers out:</u>	<u>Transfers in:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Capital Improvement Project Fund</u>	<u>Bridge Fund</u>	
General Fund	\$ -	\$ 2,588,021	\$ 562,697	\$ 3,150,718
Law Enforcement Trust Fund	60,000	-	-	60,000
Total	\$ 60,000	\$ 2,588,021	\$ 562,697	\$ 3,210,718

During the year ended September 30, 2019, the General Fund received \$ 60,000 from the Law Enforcement Trust Fund as an administrative fee. In addition, the General Fund transferred monies to cover past project costs to the Capital Improvement Project Fund and the Bridge Fund to cover for expenditures on past projects that have been completed.

Note 10 - Risk Management

For the year ended September 30, 2019, the Town participated in the Florida League of Cities (“FLC”) risk pool. This is a statewide pool with several hundred governmental members. FLC provided the Town with general liability and property coverages. The FLC pool is nonassessable. There is no self-insured retention for the Town excluding a \$ 250 per occurrence deductible. FLC also provided the Town with \$ 2,000,000 in general liability coverage.

Note 11 - Contingencies

The Town is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employee discrimination claims. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Town.

Note 12 - Individual Fund Disclosures

At September 30, 2019, the Capital Improvement Project Fund and Law Enforcement Trust Fund have deficit fund balances of \$ 248,310 and \$ 292,384, respectively. The Town expects to reduce two of these deficits through transfers from the General Fund in Fiscal Year 2019-2020. These transfers, based on current unassigned balances, will diminish the General Fund unassigned balance to a deficit balance of approximately \$ 260,000 if fully executed to cure the Capital Improvement Project Fund and Law Enforcement Trust Fund balances.

The Town expects revenues from the Federal Emergency Management Agency in the amount of approximately \$ 300,000 to assist in curing the \$ 260,000 General Fund unassigned deficit. These funds are from the reimbursement of expenditures already incurred by the Town.

Note 13 - Commitments

In September 2019 the Town entered into an Agreement with Olin Hydrographic Solutions, Inc, in the amount of approximately \$ 334,000, to perform canal maintenance dredging within the Town boundaries. As of September 30, 2019, none of the contract commitments have been incurred.

Note 14 - Subsequent Events

On November 20, 2019 the Town entered in to a \$ 4,000,000 note with a financial institution for the purpose of financing the cost of construction, installation and furnishing of a new civic center within the Town. The note shall bear interest initially at a fixed rate for the first 10 years calculated based on the amount drawn from time to time, and outstanding principal balance from the date of such draw at a rate of 2.94%. The note requires semiannual payments of interest beginning June 1, 2020 and matures on December 1, 2029. Thereafter the Note will bear interest at a floating rate equal to the 10 years US Treasury Rate plus 2%. The Note is secured exclusively by legally available non-ad valorem revenue of the Town.

In March 2020, the *World Health Organization* declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, the local and global financial markets are experiencing significant declines and creating economic uncertainties. At this time, it is unknown how this negative outlook will impact the Town's financial statements. No adjustments have been made to the accompanying financial statements as a result of the current events.

**Retirement Plan for Employees of the Town of Golden Beach
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios (Unaudited)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability						
Service cost	\$ 646,789	\$ 372,701	\$ 355,307	\$ 410,000	\$ 412,000	\$ 406,000
Expected interest growth	725,127	767,653	702,846	649,000	540,000	540,000
Differences between expected and actual experience	164,367	113,395	537,419	(21,000)	(13,000)	(132,000)
Changes in assumptions	1,739,683		(434,803)	48,778	-	-
Changes in benefit terms	209,462					
Benefit payments, including refunds of member contributions	<u>(373,621)</u>	<u>(324,318)</u>	<u>(329,527)</u>	<u>(308,000)</u>	<u>(347,000)</u>	<u>(315,000)</u>
Net change in total pension liability	3,111,807	929,431	831,242	778,778	592,000	499,000
Total pension liability - beginning	<u>10,577,451</u>	<u>9,648,020</u>	<u>8,816,778</u>	<u>8,038,000</u>	<u>7,446,000</u>	<u>6,947,000</u>
Total pension liability - ending (A)	<u>\$ 13,689,258</u>	<u>\$ 10,577,451</u>	<u>\$ 9,648,020</u>	<u>\$ 8,816,778</u>	<u>\$ 8,038,000</u>	<u>\$ 7,446,000</u>
Plan fiduciary net position						
Contributions - employer	\$ 637,382	\$ 588,601	\$ 513,696	\$ 457,855	\$ 428,000	\$ 428,000
Contributions - member	156,672	152,113	120,499	110,543	102,000	100,000
Expected interest growth	684,358	719,791	618,943	-	-	-
Unexpected investment income	(420,472)	57,584	373,099	438,000	(50,000)	535,000
Benefit payments, including refunds of member contributions	(373,621)	(324,318)	(329,527)	(308,000)	(347,000)	(315,000)
Administrative expenses	<u>(60,517)</u>	<u>(57,496)</u>	<u>(129,160)</u>	<u>(60,694)</u>	<u>(40,000)</u>	<u>(60,000)</u>
Net change in plan fiduciary net position	623,802	1,136,275	1,167,550	637,704	93,000	688,000
Plan fiduciary net position - beginning	<u>10,129,529</u>	<u>8,993,254</u>	<u>7,825,704</u>	<u>7,188,000</u>	<u>7,095,000</u>	<u>6,407,000</u>
Plan fiduciary net position - ending (B)	<u>\$ 10,753,331</u>	<u>\$ 10,129,529</u>	<u>\$ 8,993,254</u>	<u>\$ 7,825,704</u>	<u>\$ 7,188,000</u>	<u>\$ 7,095,000</u>
Town's net pension liability (asset) - ending (A) - (B)	<u>\$ 2,935,927</u>	<u>\$ 447,922</u>	<u>\$ 654,766</u>	<u>\$ 991,074</u>	<u>\$ 850,000</u>	<u>\$ 351,000</u>
Plan fiduciary net position as a percentage of the total pension liability	78.55%	95.77%	93.21%	88.76%	89.43%	95.29%
Covered-employee payroll	\$ 2,474,969	\$ 2,080,445	\$ 1,911,580	\$ 2,258,192	\$ 2,159,806	\$ 2,027,000
Town's net pension liability (asset) as percentage of covered-employee payroll	118.62%	21.53%	34.25%	43.89%	39.36%	17.32%

* Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

**Retirement Plan for Employees of the Town of Golden Beach
 Required Supplementary Information
 Schedule of Town Contributions (Unaudited)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 549,481	\$ 588,601	\$ 458,294	\$ 457,855	\$ 427,817	\$ 427,817
Contributions in relation to the actuarially determined contribution	<u>637,382</u>	<u>588,601</u>	<u>513,696</u>	<u>457,855</u>	<u>427,817</u>	<u>427,817</u>
Contribution deficiency (excess)	<u>\$ (87,901)</u>	<u>\$ -</u>	<u>\$ (55,402)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,474,969	\$ 2,080,445	\$ 1,911,580	\$ 2,258,192	\$ 2,159,806	\$ 2,027,000
Contributions as a percentage of covered-employee payroll	25.75%	28.29%	26.87%	20.28%	19.81%	21.11%

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<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 391,306	\$ 376,825	\$ 383,027	\$ 367,275	\$ 345,017
<u>383,769</u>	<u>383,769</u>	<u>383,769</u>	<u>372,769</u>	<u>360,753</u>
\$ <u>7,537</u>	\$ <u>(6,944)</u>	\$ <u>(742)</u>	\$ <u>(5,494)</u>	\$ <u>(15,736)</u>
\$ 2,019,940	\$ 1,820,735	\$ 1,920,856	\$ 1,813,079	\$ 1,811,913
19.00%	21.08%	19.98%	20.56%	19.91%

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**Retirement Plan for Employees of the Town of Golden Beach
 Required Supplementary Information
 Schedule of Investment Returns (Unaudited)**

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	4.74%	8.93%	5.35%	6.96%	-0.80%	9.20%

* Schedule is intended to show information for 10 years.
 Additional years will be displayed as they become available.

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Town of Golden Beach, Florida
Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios (Unaudited)

Fiscal Year:	2019	2018
Measurement Date:	<u>9/30/2019</u>	<u>9/30/2018</u>
Total OPEB liability		
Service cost	\$ 11,908	\$ 11,778
Interest	114,195	113,716
Benefits payments	(67,042)	(52,853)
Assumption changes	<u>60,685</u>	<u>-</u>
Net change in total OPEB liability	119,746	72,641
Total OPEB liability - beginning	<u>3,211,112</u>	<u>3,138,471</u>
Total OPEB liability - ending	<u>\$ 3,330,858</u>	<u>\$ 3,211,112</u>
Covered payroll	\$ 2,373,485	\$ 2,373,485
Total OPEB liability as a percentage of covered payroll	140.34%	135.29%

Notes to Schedule:

This schedule is intended to present information for ten years. However, until a full ten-year trend is compiled, the OPEB plan will present information for those years for which the information is available.

Plan Assets. No assets are accumulated in a trust that meets all of the criteria of GASB No. 75, paragraph 4, to pay benefits.

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual -
Law Enforcement Trust Fund
For the Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Fines and forfeitures	\$ 236,000	\$ 236,000	\$ 230,058	\$ (5,942)
Interest income	500	500	6,290	5,790
Total revenues	<u>236,500</u>	<u>236,500</u>	<u>236,348</u>	<u>(152)</u>
Expenditures:				
Public safety	196,372	196,372	179,901.00	16,471
Capital outlay			49,265	
Interest	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Total expenditures	<u>197,372</u>	<u>197,372</u>	<u>229,166</u>	<u>17,471</u>
Excess of revenues over expenditures before other financing sources (uses)	<u>39,128</u>	<u>39,128</u>	<u>7,182</u>	<u>17,319</u>
Other Financing Sources (Uses):				
Transfers in (out)	<u>(39,128)</u>	<u>(39,128)</u>	<u>(60,000)</u>	<u>(20,872)</u>
Total other financing sources (uses)	<u>(39,128)</u>	<u>(39,128)</u>	<u>(60,000)</u>	<u>(20,872)</u>
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(52,818)</u>	<u>\$ (3,553)</u>
Fund Balance, beginning of year			<u>(239,566)</u>	
Fund Balance (Deficit), end of year			<u>\$ (292,384)</u>	

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Golden Beach, Florida (the "Town") as of and for the year ended September 30, 2019, and the related notes to the financial statements which collectively comprise the Town's basic financial statements and have issued our report thereon dated (Date).

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(Date)

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INDEPENDENT AUDITOR'S REPORT TO TOWN MANAGEMENT

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Golden Beach, Florida (the "Town"), as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated (Date).

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated (Date), should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding 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 basic financial statements. The Town of Golden Beach, Florida was established by the Board of Miami-Dade County Commissioners with the adoption of Ordinance 97-7. The Town does not have any component units.

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 the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management’s responsibility to monitor the Town’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 the Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(Date)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

We have examined the Town of Golden Beach, Florida's (the "Town") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2019. Management is responsible for the Town's compliance with the specific requirements. Our responsibility is to express an opinion on the Town's compliance with the specific requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, the Town complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2019.

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

KEEFE McCULLOUGH


Fort Lauderdale, Florida
(Date)



TOWN OF GOLDEN BEACH

Office of the Town Manager

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, 
Town Manager

Date: May 26, 2020

Subject: **Town Recycling Program**

Starting June 1, 2020 the Town will be taking over all town recycling. For years, we have used Waste Connections of Florida to provide us with weekly traditional recycling where only approximately 40% of our residents participate.

In assuming the responsibility of recycling, we will achieve two goals: 100% participation and a savings to our operating costs. A few years ago, we began taking the Town's municipal solid waste (garbage) collection to a "Waste to Energy" facility instead of a landfill. Our Municipal Solid Waste is burned at special waste-to-energy plants that use the heat from the fire to make steam for generating electricity, lowering the dependency on fossil fuels.

In assuming the collection of both recycling and solid waste we will reduce our costs, reduce number of days garbage collection occurs (less trucks on our streets) and achieve a 100% participation rate.

In addition to lowering our operational costs, the successful waste to energy initiative and having a participation rate of 100% by all residents is the first of many steps we are taking to be more resilient and sustainable.

The approximate annual savings is \$25,000 per year.

State of **the Planet**

EARTH INSTITUTE | COLUMBIA UNIVERSITY

ENERGY, SUSTAINABILITY

Putting Garbage to Good Use with Waste-to-Energy

BY RENEE CHO | OCTOBER 18, 2016



Photo: Jan Truter

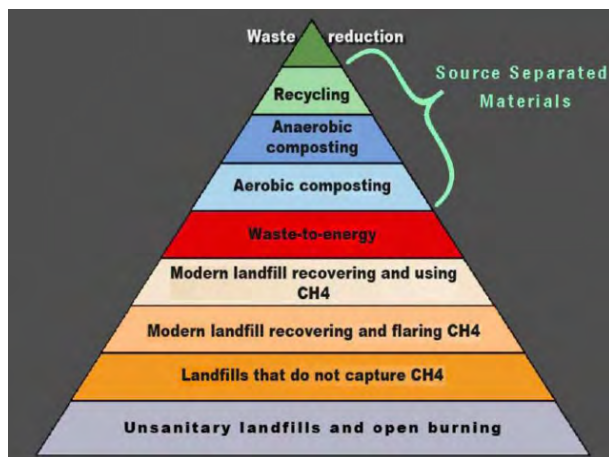
Over the last four decades, we human beings have tripled our consumption of the earth's natural resources, said a recent report from the United Nations Environment Programme. And according to the World Resources Institute "one half to three quarters of annual resource

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and 134.3 million tons went to landfills.

Municipal solid waste consists of paper, cardboard, food, grass clippings, leaves, wood, leather, plastics, metals and petroleum-based synthetic materials. No single approach can handle all types of waste, so a “hierarchy of waste management” is used to rank the strategies of dealing with waste according to their environmental impacts. A key principle of sustainable waste management is to try to deal with waste as high up on the waste hierarchy as possible.



The first priority is to avoid producing waste by reducing consumption and packaging. The next best option is to recycle; composting organic waste comes next. This is followed by combusting the post-recycled waste for energy and then finally, landfilling.

The number of U.S. landfills has decreased over the years, but the average size of existing landfills has increased. Landfills can emit carbon dioxide, methane, volatile organic compounds and other hazardous pollutants into the air. In the U.S., they are the third largest contributor of methane emissions, whose global warming potential is 25 times more potent than carbon dioxide's over 100 years. Landfill gases can also move underground, potentially causing fires and explosions, and the liquid or leachate that accumulates in landfills can contaminate groundwater. Moreover, landfills are unsightly and odorous.



Landfilling solid waste brings with it the problems described above, and also means that all the energy inherent in the waste is squandered. Burning the waste in waste-to-energy plants not only reduces its volume by 87 percent, but can also harness its embedded energy and put it to good use.

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were producing dangerous mercury and dioxin emissions; standards were established that banned uncontrolled burning of waste and limited emissions of particulate matter. During the 1990s, the U.S. Environmental Protection Agency established the Maximum Achievable Control Technology regulations, which required waste-to-energy facilities to install air pollution controls. In 2007, EPA compared waste-to-energy emissions between 1990 and 2005; it found decreases of 24 percent in nitrogen oxide, 88 percent in sulfur dioxide, 99 percent in dioxins and 96 percent in mercury.

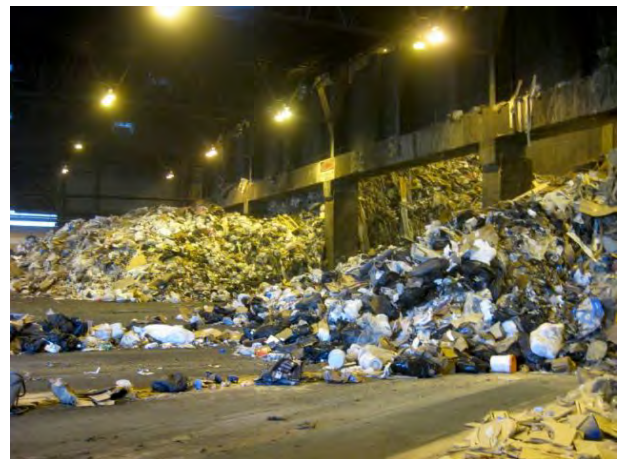
In the U.S., there are currently 77 waste-to-energy facilities in 22 states, processing 95,023 tons of waste each day, capable of generating 20,800 gigawatt hours of electricity a year. Europe has over 400 such plants, and another 300 are found in other parts of the world.

Most of these plants are **mass burn facilities**. Waste is stored in large bunkers, then transported to a moving grate in a furnace where it is burned at over 850 °C for at least two seconds to ensure complete combustion. The heat from the furnace heats water in a boiler, creating steam that turns a turbine to drive a generator that makes electricity. The electricity then enters the grid. In Europe, some plants combine electricity generation with a district heating system, using the excess steam to create heat used to heat homes.

About 20 percent of what is left after burning is non-hazardous bottom ash; some of it is used for cover at landfills to reduce leachate or is landfilled. In Europe, it is often used in the construction industry or for road building.

The **burning of plastics** like polyvinyl chloride produces toxic emissions, so the boiler's exhaust, flue gas, must be treated with filters, absorption, scrubbing, and/or other equipment before it can be released into the atmosphere. The flue gas contains fly ash consisting of particulate matter and toxic chemicals. The fly ash is less than 5 percent of the waste entering the plant; it can be treated, but needs to be disposed of as hazardous waste. In fact, all the pollutants, even if filtered or trapped, need to be disposed of in special landfills. The wastewater produced by the plant is treated then released.

The Clean Air Act sets standards for the emission of sulfur dioxide, hydrogen chloride, nitrogen oxides, carbon monoxide, particulates, cadmium, lead, mercury and dioxins. The federal



Waste waiting to be burned. Photo: Ari Herzog

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Because dioxin emissions are the main concern with waste-to-energy plants, Nickolas Themelis, director and founder of Columbia University's Earth Engineering Center and chair of the Global Waste-to-Energy Research and Technology Council, and his student Henri Dwyer published an [inventory of 2012 dioxin emissions](#).

"All the [dioxin emissions from] waste-to-energy plants came to something like three grams for one year," said Themelis. "To compare, the total dioxins of the U.S. were 3,000 grams. One of the big sources was landfill fires with 1,300 grams."

"All the plants in the U.S. emit significantly lower dioxin emissions than the nationally established limits...about 100-fold lower," said Athanasios Bourtsalas, adjunct assistant professor in Columbia University's Earth and Engineering department. "And there is no evidence of any toxic substances associated with waste-to-energy. All of our past research has proved that waste-to-energy is a very sustainable waste management technique for the over 1,000 plants currently operating in the world."



The claw at Covanta's Haverhill, MA plant.
Photo: Rebecca Zieber

Covanta, an industry leader with 41 facilities around the world, asserts that its U.S. plants operate at more than 60 to 90 percent below the required emissions limits. Its state-of-the-art emissions controls technology inject ammonia or urea into the furnace to turn nitrogen oxide (a component of smog and acid rain) into harmless nitrogen; activated carbon added to the flue gases absorbs mercury and dioxins; lime slurry is sprayed into the exhaust, removing 95 percent of sulfur dioxide and hydrochloric acid; and a "baghouse," much like a vacuum cleaner, removes

99.5 percent of the particulate matter from the flue gas. Covanta monitors emissions 24/7.

Besides sustainably managing waste, waste-to-energy plants provide other benefits, such as gate fees (the fee per ton paid by the municipality to the facility for receiving the waste), the electricity and/or co-generated heat that is produced, the value of scrap metal collected, and potentially, carbon credits for renewable energy (Because its fuel source is sustainable, waste-to-energy is considered a renewable technology). An average plant processing municipal solid waste can generate about 500-600 kWh per ton; at 6 cents per kWh, a ton of waste can bring in \$30 to \$36. Producing electricity through waste instead of fossil fuels also saves one barrel of oil or one quarter ton of coal for every ton of solid waste that is combusted. In terms of CO₂

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Three new technologies have the potential to further reduce toxic emissions, leave less residue and produce syngas, a gas mixture which can be used as fuel for electricity or made into other energy products. The three new technologies— gasification, plasma gasification and pyrolysis —are considered “conversion technologies,” which are technologies that do not involve combustion (burning with oxygen). They super-heat solid waste in low-oxygen environments, which greatly reduces the production of toxic emissions, and facilitates the immediate recovery of metals and slag so less residue goes to landfills and that which remains is less toxic.

Despite these advantages, none of these new technologies have yet been launched at commercial scale in the U.S. In Japan and Europe, where land for landfills is scarce, conversion technology plants have been supported with government subsidies and favorable regulations. But costs are high, because some plants require more homogeneous waste, the pre-sorting of which adds to the cost, and the current methods of cleaning syngas are expensive.

Bourtsalas explained that while mass burning plants can process over 1,000 tons of solid waste a day, the conversion technology plants in Japan process only about 100 tons a day; they are in the pilot stage. The \$900 million Tees Valley facility in the U.K. was built using gasification to process 700,000 tons of waste per year. Set to open in 2015, it never got off the ground, and went bankrupt.

“All the technology in use now is basic combustion, making steam, except for the small plants in Japan. It would be good to have more than one technology,” said Themelis. “But one of the problems of waste-to-energy vs. landfilling is it costs a bit more—on average it costs \$20 per ton more. Even that little bit of money is enough to make a difference, so if you get a new process that is going to cost \$100 more, it’s not going to go. It’s economics.”

The best way to promote the conversion technologies would be to separate out more of the 10,000 different kinds of plastics in municipal solid waste. Currently only 10 percent of plastics are separated out in recycling programs. “If you could separate out all the plastics, then you would have a good feedstock for the conversion technologies... we’re working on that,” Themelis said. “The municipal solid waste of New York on average has 11 megajoules [of energy] per kilogram. Plastics, if separated, would have 35 megajoules per kilogram, so it makes sense to start with that.”



Plastics comprise 13 percent of municipal solid waste

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processing is necessary. Those against waste-to-energy contend that it competes with recycling because the plants need to be able to process enough waste to be profitable, and sometimes must even haul it in from far away, creating more greenhouse gas emissions in transport. And since almost half the cost of a plant goes into pollution control, they maintain money could be better spent advancing waste reduction and recycling.



Copenhagen's waste-to-energy plant

exterior design.

In the U.S., waste-to-energy combusted about 12 percent of municipal solid waste in 2013, down from 15 percent in the early 1990s. This is in part because landfiling is still a more economical option in the U.S., where land is plentiful. The exceptions are places like New York City that need to transport trash long distances.

For many years, New York has sent about 550,000 tons of waste to waste-to-energy plants in other parts of the state, but recently, the Department of Sanitation committed to send 800,000 tons, with increases in the future. In New York City, 25 percent of the waste goes to such plants and 75 percent goes to landfills, which is better than the national average of 10 percent and 90 percent, said Themelis.

There are several reasons for the stalled development of waste-to-energy in the U.S. It still has an unfounded reputation for pollution in some circles, and communities may object to siting facilities in their midst. In addition, the cost of building a new facility is high, and it can take years to provide economic benefits.



The Spittelau plant in Vienna

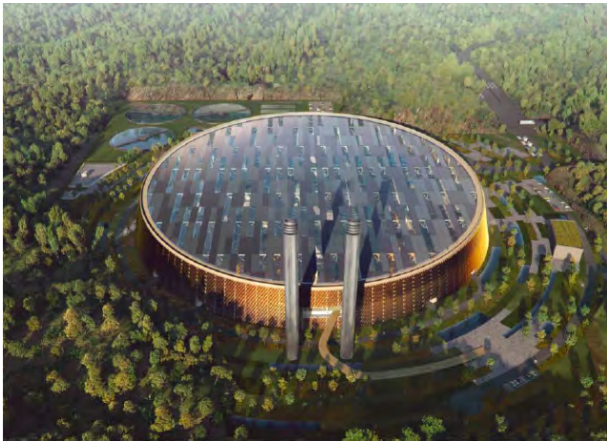
In Europe, however, waste-to-energy is not a deterrent to recycling. Sweden, Denmark and the Netherlands are among the countries with the most waste-to-energy facilities, and have some of the highest recycling rates. A few of Europe's state-of-the-art plants are now offering other attractions as well. A plant in Copenhagen, set to open in March 2017, will feature a ski slope, and the Spittelau plant in Vienna is considered one of the city's top 10 sightseeing sites because of its fanciful

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directive with the ability to press legislators and different stakeholders to advance sustainable waste management.”

The first and only waste-to-energy plant to be built in the U.S. since 1995 began operating last summer in Palm Beach County, Fla. The \$672 million state-of-the-art plant expects to reduce waste going to the landfill by 90 percent, generate 100 MW of electricity, and recover 27,000 tons of metals after the waste is combusted each year. It meets the lowest emissions limits of any such facility in operation in the U.S.



The Shenzhen plant

The world’s largest waste-to-energy plant is being built in Shenzhen, China. Set on 35 acres with a stadium design, the five-acre facility will incinerate 5,500 tons of waste daily, one-third of the garbage generated by the residents of Shenzhen. The state-of-the-art plant, which is expected to open by 2020, also features a park and a hotel. The growth of the technology in China is noteworthy: In 2005, it had 15 waste-to-energy plants; today there are 188.

Oslo, Norway’s Klemetsrud plant, which produces electricity and heat, also emits over 330,700 tons of CO₂ each year as it burns municipal solid waste. Recently, the plant ran a test to capture CO₂ emissions from the fumes and was able to keep up to 90 percent of them from entering the atmosphere. Norway is now planning a \$300 million full-scale carbon capture plant by 2020. The captured CO₂ will be shipped to the North Sea to be injected and stored under the sea, or injected into oil and gas fields to enhance production.

The global waste-to-energy market is projected to grow about 5.9 percent yearly to reach \$37.64 billion by 2020, up from \$25.3 billion in 2013, according to a 2015 report. The Waste-to-Energy Research and Technology Council is helping foster this growth by promoting the best technologies, working with its sister organizations in Brazil, Chile, China, India, Italy and elsewhere, and spreading the word about the benefits of waste-to-energy.

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Boat Dock
Veterans Memorial Park

Golden
BEACH

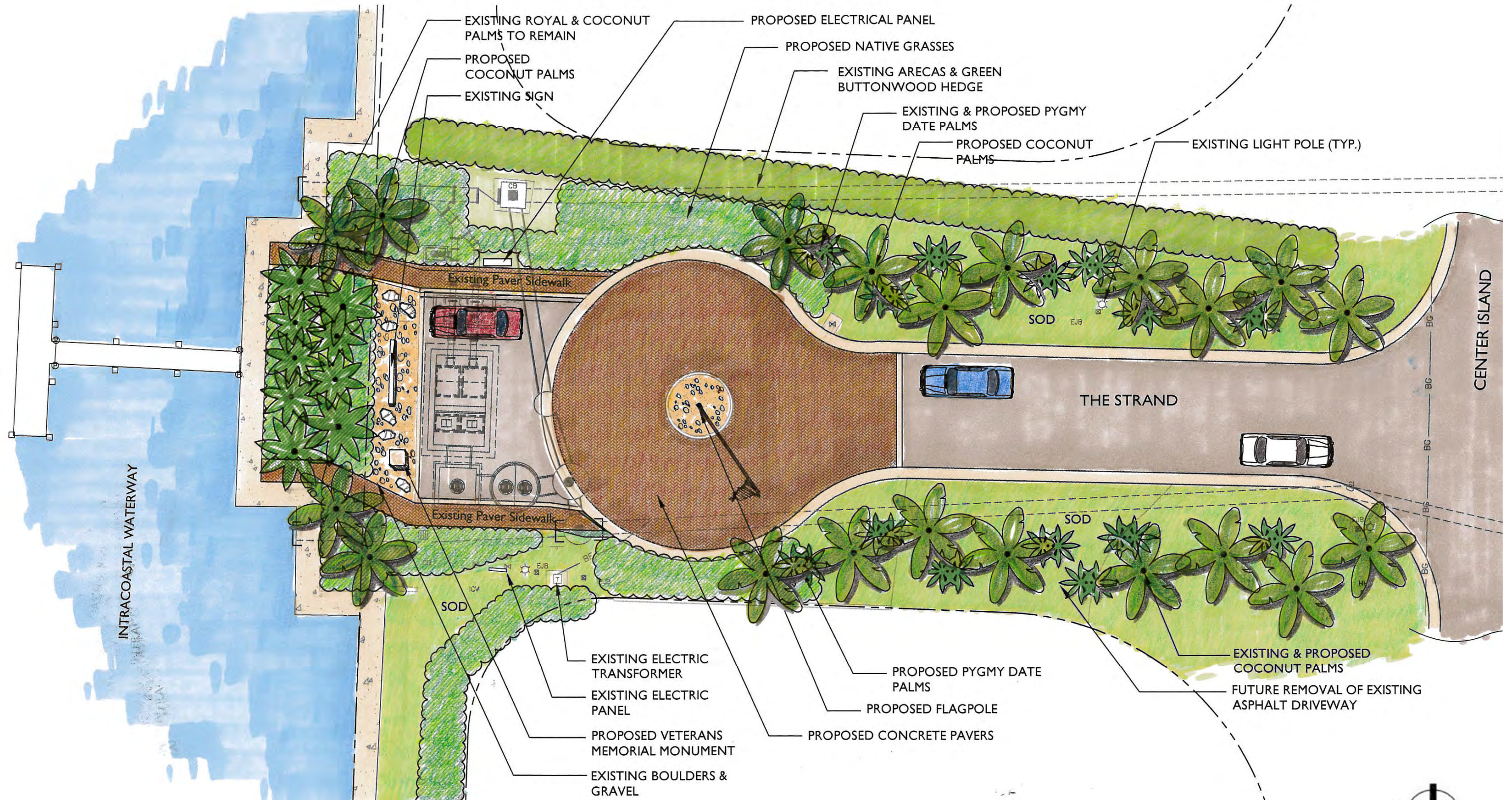
O'Leary
Richards
Design
Associates,
Inc.

Prepared by:

O'Leary Richards Design Associates, Inc.
Landscape Architecture & Planning
www.olearyrichards.com

Presented: March 10, 2020

DRAFT



Plan View



Before



After