



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

Official Agenda for the April 20, 2021
Regular Town Council Zoom Virtual Meeting called for 7:00 P.M.

Zoom Room Meeting ID: 882 3068 8957 Password: 431881

For Dial In Only: Call 929.205.6099 Meeting ID: 882 3068 8957

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 4:00 P.M. TUESDAY, APRIL 20, 2021.

A. MEETING CALLED TO ORDER

B. ROLL CALL

C. PLEDGE OF ALLEGIANCE

D. PRESENTATIONS / TOWN PROCLAMATIONS

E. MOTION TO SET THE AGENDA

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

F. GOOD AND WELFARE

G. MAYOR'S REPORT

H. CORONAVIRUS UPDATE

I. COUNCIL COMMENTS

J. TOWN MANAGER REPORT

K. TOWN ATTORNEY REPORT

L. ORDINANCES – SECOND READING

None

M. ORDINANCES - FIRST READING

None

N. QUASI JUDICIAL RESOLUTIONS

None

O. TOWN MAJOR PROJECTS UPDATE

- Civic Center Complex Masterplan
- Center Island Pump Station
- Fiber/High Speed Internet

P. CONSENT AGENDA

- 1. Official Minutes of the March 16, 2021 Regular Town Council Zoom Virtual Meeting**
- 2. A Resolution of the Town Council Authorizing A \$5,000 Contribution to the United Way.**

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 \$5,000 CONTRIBUTION TO THE UNITED WAY OF MIAMI-DADE; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 2
Resolution No. 2735.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2735.21

- 3. A Resolution of the Town Council Approving a Memorandum of Understanding between the Town and the Panama City Police Department.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN THE TOWN OF GOLDEN BEACH AND THE CITY OF PANAMA POLICE DEPARTMENT; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 3
Resolution No. 2736.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2736.21

4. A Resolution of the Town Council Approving a Mutual Aid Agreement between the Town and the State of Florida Division of Emergency Management.

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

Exhibit: Agenda Report No. 4
Resolution No. 2737.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2737.21

5. A Resolution of the Town Council Approving the Agreement between the Department of Health and the Town for Quality Water Testing.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA APPROVING THE AGREEMENT BETWEEN THE DEPARTMENT OF HEALTH AND THE TOWN OF GOLDEN BEACH FOR QUALITY WATER TESTING; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 5
Resolution No. 2738.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2738.21

6. A Resolution of the Town Council Approving the Second Amendment to the Interlocal Agreement for Federally-Funded Subaward for Reimbursement of Expenses Incurred due to COVID-19.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING THE SECOND AMENDMENT TO THE INTERLOCAL AGREEMENT FOR FEDERALLY-FUNDED SUBAWARD WITH MIAMI-DADE COUNTY FOR THE REIMBURSEMENT OF EXPENSES INCURRED DUE TO THE NOVEL CORONAVIRUS DISEASE 2019 (COVID-19) PURSUANT TO THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 6
Resolution No. 2739.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2739.21

7. A Resolution of the Town Council Accepting the General Purpose Financial Statements and the Single Audit for Fiscal Year 2019-2020.

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 2019/2020 ENDING SEPTEMBER 30, 2020 PREPARED BY KEEFE, MCCULLOUGH & CO., LLP; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 7
Resolution No. 2740.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2740.21

Q. TOWN RESOLUTIONS

8. A Resolution of the Town Council Approving the Design of Town Entry Fountains.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA APPROVING THE ADMINISTRATION'S PROPOSED DESIGN OF THE TOWN'S ENTRY FOUNTAINS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 8
Resolution No. 2741.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2741.21

9. A Resolution of the Town Council Authorizing the Town Attorney to Submit Request to Attorney General For Opinion Regarding Special Assessment for Telecommunication Services.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE TOWN ATTORNEY TO SUBMIT A REQUEST TO THE

STATE OF FLORIDA ATTORNEY GENERAL FOR A
FORMAL OPINION REGARDING THE AUTHORIZATION
TO IMPOSE A SPECIAL ASSESSMENT FOR
TELECOMMUNICATION SERVICES; AND PROVIDING
FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 9
Resolution No. 2742.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2742.21

**10. A Resolution of the Town Council Approving an Amendment to the
Design-Build Agreement with Gerrits Construction, Inc.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN
OF GOLDEN BEACH, FLORIDA, APPROVING AN
AMENDMENT TO THE DESIGN-BUILD AGREEMENT
WITH GERRITS CONSTRUCTION, INC. FOR THE TOWN
CENTER PROJECT; PROVIDING FOR CONDITIONS;
PROVIDING FOR IMPLEMENTATION AND AN
EFFECTIVE DATE.

Exhibit: Agenda Report No. 10
Resolution No. 2743.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2743.21

R. DISCUSSION & DIRECTION TO TOWN MANAGER

Mayor Glenn Singer:
None Requested

Vice Mayor Judy Lusskin:
None Requested

Councilmember Bernard Einstein:
None Requested

Councilmember Jaime Mendal:
None Requested

Councilmember Kenneth Bernstein:
None Requested

Town Manager Alexander Diaz
None Requested

S. 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: April 20, 2021

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 following attached minutes of the March 16, 2021 Regular Town Council Zoom Virtual Meeting.



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

Official Minutes for the March 16, 2021
Regular Town Council Zoom Virtual Meeting called for 5:00 P.M.

Zoom Room Meeting ID: 826 7461 4855 Password: 809918

For Dial In Only: Call 929.205.6099 Meeting ID: 826 7461 4855

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, MARCH 16, 2021.

A. MEETING CALLED TO ORDER

Mayor Singer called the meeting to order at 5:00 p.m.

B. ROLL CALL

Councilmember's Present: Mayor Glenn Singer, Vice Mayor Judy Lusskin, *Councilmember Bernard Einstein (joined the meeting during the Mayor's report)*, Councilmember Jaime Mendal, Councilmember Kenneth Bernstein

Staff Present: Town Manager Alexander Diaz, Town Attorney Steve Helfman, Police Chief Rudy Herbello, Town Clerk Lissette Perez, Finance Director Maria Camacho, Building & Zoning Director Linda Epperson

C. PLEDGE OF ALLEGIANCE

Chief Herbello led the Pledge of Allegiance

D. PRESENTATIONS / TOWN PROCLAMATIONS

INTRODUCTION BY MELONIE BURKE FROM MAYOR LEVINE CAVA'S OFFICE

E. MOTION TO SET THE AGENDA

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

Town Manger stated there was an email sent this afternoon that had a link to a dropbox for what we will be presenting this afternoon. If you have any questions about what you see we can talk about it tomorrow. Requested that when we get to the resolutions for variance the Clerk read them all as one unit so we can discuss them all as one unit.

F. GOOD AND WELFARE

*** Resident spoke after the final resolution, Resolution 2734.21 ***

Resident Isaac Lekach, 296 Ocean Boulevard, inquired about what is happening on Ravena in regards to spray paint on the road and they are beginning to trample the plants.

Town Manger stated the Town Council has already approved bus bays on A1A at two locations. so all the markings and the removal of trees you are seeing is in preparation of installation of those bus bays. That project has already been approved, permitted, and ordered so those projects are moving forward.

Mr. Lekach, stated he was never told about it, and if they are going on A1A what are all the markings for on Ravena

Town Manger stated this project was announced to all our residents via the newsletters and all of our community updates as it was being designed. All those markings are the utility locations, all the bus bays are on A1A and accessed from A1A, all of the services come from the inside of Town so the markings are to ensure we don't hit any of the utilities that are currently there. Stated all of the four residents that are going to be affected will be contacted to see what their needs are after the project is completed. The goal is once we have delivery of the project, if we need to add additional privacy to appease your rights to privacy we will do so.

G. MAYOR'S REPORT

We are looking to break ground on the Civic Center in about 45 days. There has been some delays due to COVID and other challenges. We still feel confident that we will meet our goal in the completion time. It seems like in South Florida COVID doesn't exist but it still does, he encourages everyone to still wear their mask keep social distance, and if you can and are eligible please get vaccinated when possible. We are still waiting on the vaccine, it is basically up to the Governor to distribute the vaccine to the smaller municipalities. We are prepared, once we receive the vaccine, to distribute it as soon as we receive it. We have been talking about the fiber situation, the Town administration sent out a survey to the residents and the Manager will go over the results in his Managers' report. Majority of the residents are on the same page. We have received two proposals, one from Hotwire one from Bluestream. The Town Manager and himself are reviewing them and will reveal them to the Council and to the public. It is an important topic and project, and we need to make sure that we dot all our I's and cross all our T's.

H. CORONAVIRUS UPDATE

- At-Home Test Kits
- Update on Testing Locations

Town Manager stated a couple things we need to be aware of is that the number of people being tested for COVID has dropped significantly. That does not mean that COVID isn't being spread. Reminded the community even though the Governor has lifted the facemask requirement we strongly encourage all our residents to wear their face mask and to continue to social distance. The Town does have masks and hand sanitizers available for those who wish to receive them. We are still providing the at home rapid test for COVID-19, we can deliver it to your home and you can administer that test yourself. We do have contract in place with the Department of State and the provider that will come in and vaccinate all of our residents once the vaccine is made available to us. We are looking to partner with a bigger city to see if once they receive

the vaccine we can be a satellite distribution for them. We are trying to do everything possible to make the vaccination readily available to our residents and as soon as we can without doing anything that would seem uncomfortable for us to do. Reminded residents that there is a vaccination site at the Miami-Dade North campus without appointment if you meet the conditions the Governor has set forth, and throughout all of your healthcare providers. We do not have an update on how many COVID 19 positive cases are in Town, the state numbers have been lagging they are 2 months behind on the updates. As soon as we get real numbers, we will share them with you. As we start to reopen and get back to normal the decision has been made that we will reopen all of our public spaces soon after May 1st when all of the general public is allowed to be vaccinated. It is our intent to resume inperson meetings soon after the August break for the budget hearing.

I. COUNCIL COMMENTS

Councilmember Bernstein thanked the Manager for covering those topics those are what his comments were about. Congratulated Councilmember Einstein for their new edition to their family.

Councilmember Mendal congratulated Councilmember Einstein for their new edition to their family.

Councilmember Einstein thanked everyone for their well wishes. Stated he was out late at night and the police presence was great he saw no less than 4 or 5 police vehicles that were out at that time.

Vice Mayor Luskin congratulated Councilmember Einstein for their new edition to their family. Asked the Town Manager about our construction hours. She has noticed an awful lot of trucks coming in as early as 7am; she has noticed the change because of daylight savings. Also asked if someone opens the construction gate early in the morning and there are many flat beds can part of the flatbed be on the sidewalk? Because there is not a lot of room and the sidewalks are being blocked by theses flatbed trucks. Its scary sometimes they leave the trucks running with lights on in the back and you cannot tell if there is someone is in the truck or if they are going to backup.

Town Manager stated that we will have the police do a sweep early in the morning, but at no time during any construction activities should the sidewalks ever be blocked.

Vice Mayor Luskin spoke about the Golden Beach Youth Leadership Group stating that they will be doing a zoom cooking class in mid-May, hope you all register for it. We are going through the Florida League of Cities Youth Symposium, which is with youth groups all over the State of Florida, the topic is how to disagree without being so disagreeable, believe it is a very worthy cause for our youth.

**** At this time the Mayor took a moment to celebrate the Town Manager's Birthday****

J. TOWN MANAGER REPORT

- Permitting Process Goes Online

Town Manager congratulated the Mayor and Council for a great inauguration event it was well attended by residents and staff. Starting this month, you will be able to apply for permits online. Over the last couple of years we have been meeting with different companies to provide us with online permitting processes, the cheapest we found was \$85,000. Stated to be honest the systems are very robust and provide more than what we need. Mrs. Epperson and her team worked hard over the last couple of months to allow us to do online permitting. Here is how it works, you go to the Towns website, scan all your documents into PDF form over to us, we open up your permit, and give you a permit number. You will do all your inspections online; and when it is time for payment you can send us your check via mail, send us a picture of your check, Zelle the Town the money, or pay with a wire. We are looking at the possibility of credit card payments we are not there yet. Starting 2021 any non-new, so any new remodels or upgrades, you are allowed to do via our new streamlined online services. We have a couple of new projects that we will be working on to keep the community moving forward as we wait for the Civic Center project. On Golden Beach Drive, you will be seeing the pavers picked up and re-installed. The Mayor has tasked us to look at some improvements that can be done to the fountains on A1A. There is a complete security sweep that the Chief has been working on with his team to do an upgrade on all of our security systems. Thanked the staff and the Council for surprising him for his birthday.

K. TOWN ATTORNEY REPORT

L. ORDINANCES – SECOND READING

None

M. ORDINANCES - FIRST READING

None

N. QUASI JUDICIAL RESOLUTIONS

****Town Clerk swore all persons who spoke on the item. ****

1. A Resolution of the Town Council Approving A Variance Request for the Property Located at 699 Ocean Boulevard, Concerning The First Floor Finished Elevation.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR THE PROPERTY LOCATED AT VL, (A/K/A 699), OCEAN BLVD, GOLDEN BEACH, FLORIDA 33160. TO PERMIT THE FIRST FLOOR FINISHED ELEVATION TO BE AT 24' NGVD, WITH A BUILDING HEIGHT NOT TO EXCEED 52' NGVD, INSTEAD OF THE STARTING ELEVATION OF 20.02' AS REQUIRED BY THE CODE.

Exhibit: Agenda Report No. 1
 Resolution No. 2723.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2723.21

A motion to approve was made by Vice Mayor Luskin, seconded by Councilmember Bernstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Luskin	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

The motion passed.

Town Manager stated that there was an item in particular that the BRAB had some concerns about, and each of the Council members had concerns about. It has to do with the elevation of the property. That item we are going to amend, so that it is treated like every other variance that you have given on Ocean as it relates to the height of the property. The BRAB denied the variance, we renegotiated to bring it to what you have authorized in previous variances as it relates to that space underneath the house. The homeowner has agreed to start the habitable space at 23.7 and have a maximum of no more than 51.6, which is consistent to what we have done to all the previous properties. So, in order for him to have a higher underbelly of the house he had to give up 2 feet of this envelope where he is normally permitted 30 feet he is being given 28 feet.

2. A Resolution of the Town Council Approving A Variance Request for the Property Located at 699 Ocean Boulevard, Concerning An Elevator Override.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR THE PROPERTY LOCATED AT VL, (A/K/A 699), OCEAN BLVD, GOLDEN BEACH, FLORIDA 33160. TO PERMIT THE ELEVATOR OVERRIDE NOT TO BE CENTERED ON THE ROOF, AND TO BE SETBACK 9'-7" FROM THE NORTH SIDE PROPERTY LINE AND 4'-2" FROM THE WEST FRONT AND SIDE PROPERTY LINE OF THE LOT INSTEAD OF THE 10' REQUIRED BY THE CODE.

Exhibit: Agenda Report No. 2
Resolution No. 2724.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2724.21

A motion to approve was made by Vice Mayor Luskin, seconded by Councilmember Einstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Luskin	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

The motion passed.

Town Manager stated as it relates to elevator location, typically we require that the elevator be in the center of the property. But because this home is to the north, the homeowner requested that the elevator be allowed to be at a different location. The BRAB agreed, it does not impact the neighbors to the south or across the street.

3. A Resolution of the Town Council Approving A Variance Request for the Property Located at 699 Ocean Boulevard Concerning The Usable Roof Top Area.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR THE PROPERTY LOCATED AT VL, (A/K/A 699), OCEAN BLVD, GOLDEN BEACH, FLORIDA 33160. TO PERMIT THE USABLE ROOF TOP AREA TO BE SETBACK AT 0' AT THE NORTH SIDE PROPERTY LINE OF THE LOT INSTEAD OF THE 10' REQUIRED BY THE CODE.

Exhibit: Agenda Report No. 3
Resolution No. 2725.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2725.21

A motion to approve was made by Vice Mayor Luskin, seconded by Councilmember Einstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Luskin	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

The motion passed.

Town Manager as it relates to the railings on the rooftop, because they are allowed to use the rooftop, he's asked for the railing on the north side not the ones

to the south, east or west that they sit closer to the northern property line so that they can have more enjoyable area on the rooftop.

4. A Resolution of the Town Council Approving A Variance Request for the Property Located at 699 Ocean Boulevard Concerning The Wall At The North Side Property Line.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR THE PROPERTY LOCATED AT VL, (A/K/A 699), OCEAN BLVD, GOLDEN BEACH, FLORIDA 33160. TO PERMIT THE WALL ALONG THE NORTH SIDE PROPERTY LINE TO BE AT 11' IN HEIGHT FROM THE FINISHED SITE GRADE, TERMINATING WITH THE CONDOMINIUM WALL ALONG THE NORTH SIDE PROPERTY LINE, INSTEAD OF THE STEP DOWN WALL HEIGHTS OF 6', AND 4' REQUIRED BY THE CODE.

Exhibit: Agenda Report No. 4
Resolution No. 2726.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2726.21

A motion to approve was made by Vice Mayor Luskin, seconded by Councilmember Bernstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Luskin	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

The motion passed.

Town Manager stated as it relates to the wall height, this one you have approved in the past. They are asking for the wall height to be at the same elevation as the adjacent property which is the condominiums to give him more privacy as it relates to the ground level. As you know there is already a wall there for the condominium, this is consistent with that wall.

Councilmember Mendal stated he is in favor of all these variances because of the location but wants to be clear for the record this doesn't create any precedent for other construction

Town Manager stated that is correct the only exception are the two properties adjacent to the beach pavilion. Both of those properties indicated the request that they be granted the ability to have a higher wall on the side of their houses as it relates to

privacy because of the activity at the beach pavilion. He hopes we do not exclude them the opportunity to make that request as well.

5. A Resolution of the Town Council Approving A Variance Request for the Property Located at 699 Ocean Boulevard Concerning The Side Yard Setback.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR THE PROPERTY LOCATED AT VL, (A/K/A 699), OCEAN BLVD, GOLDEN BEACH, FLORIDA 33160. TO PERMIT A 5' SIDE YARD SETBACK AT THE NORTH SIDE PROPERTY LINE OF THE PROPOSED STRUCTURE AND TO NOT INCREASE THE SIDE SETBACKS ALONG TWO-THIRDS OF THE SECOND STORY BY ONE FOOT FOR EACH ONE FOOT (1:1) OF BUILDING HEIGHT ABOVE THE 18 FEET, WHEN THE CODE REQUIRES A 10' SIDE SETBACK AND REQUIRES AN INCREASE TO THE SIDE SETBACKS ALONG TWO-THIRDS OF THE LENGTH OF THE SECOND STORY BY ONE FOOT (1:1) OF BUILDING HEIGHT ABOVE THE FIRST 18'.

Exhibit: Agenda Report No. 5
Resolution No. 2727.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2727.21

A motion to approve was made by Vice Mayor Lusskin, seconded by Councilmember Bernstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Lusskin	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Jaime Mendal	<u>Absent</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

The motion passed.

Town Manager stated as it relates to the side yard setback on the north side. Rather than have the 10-foot setback on the north side he is asking to keep a 5-yard setback. So he can have more privacy on the south side of the property the BRAB approved this one. He also stated in addition to the setback on this item, on the north side the stepping requirements that you have for the second floor, they are not going to step in the wall on the north side, so there will be a flat wall on the north side. Not only is it closer but it is also flat the BRAB recommended in favor of this item.

6. A Resolution of the Town Council Approving A Variance Request for the Property Located at 699 Ocean Boulevard Concerning The Balconies.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR THE PROPERTY LOCATED AT VL, (A/K/A 699), OCEAN BLVD, GOLDEN BEACH, FLORIDA 33160. TO PERMIT THE BALCONIES ON THE EAST FAÇADE TO ENCROACH MORE THAN 4' INTO THE REAR YARD SETBACK AT 5'-5".

Exhibit: Agenda Report No. 6
Resolution No. 2728.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2728.21

A motion to approve was made by Vice Mayor Luskin, seconded by Councilmember Einstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Nay</u>
Vice Mayor Judy Luskin	<u>Nay</u>
Councilmember Bernard Einstein	<u>Nay</u>
Councilmember Jaime Mendal	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Nay</u>

The motion passed.

Town Manager stated as it relates to this resolution there are two balconies on the rear of this property, one to the south and one to the north. On the balcony to the north, the owner has requested to go an additional 2-feet to the north and an additional 2-feet to the east. Because it is the balcony furthest away from the property to the south, we do not believe that it would impede the site line of the property to the south. It does not apply to the balcony on the south side only the balcony on the north side.

Mayor Singer stated that the BRAB did not vote in favor of this item and he has a problem with that.

Town Manager stated that right now the code allows for 4-foot encroachments on the rear and on the side they are asking for 5.5-feet on the rear and side of the north balconies not the ones to the south. He asked the Building Director to elaborate as to why the BRAB did not approve this item.

Building Director Linda Epperson stated they did not give particulars, they just felt that it was unnecessary and they did not see the hardship in it.

Resident Arash Allaei 699 Ocean Blvd. stated that the idea of pushing out the balconies a little bit is to keep the building out of the view as much as possible. The further east it is the less the building to the north impedes views and privacy.

Mayor Singer stated he understands his concerns and it is a beautiful building but the BRAB voted against it and he agrees with them because he feels like we could be setting precedent on that.

Councilmember Bernstein concurred with the Mayor.

Vice Mayor Lusskin questioned if it affects the house to the south

Town Manager stated it would not because the balcony is the northern one.

Councilmember Bernstein stated that originally there was an objection from the homeowner to the south.

Town Manager stated that is correct Dr. Karlin spoke to staff after the meeting and objected. Once we explained to him that it was the balcony to the north and not the south he stated that he understands but he still objects to it.

Councilmember Mendal stated that he does not believe any of this creates precedents. He understands the hurdle that the new homeowner will have with the neighbors to the north he does not see any reason to not be lenient on these requests.

Mr. Allaei stated if you look at the property to the north, the tower itself is pretty far set back, than there is the raised parking structure/pool deck that goes all the way back to the beach. They tried to push the house to the east as much as they could to keep the tower portion out of view. The further east the balconies are the less you have of the tower looking down.

O. TOWN MAJOR PROJECTS UPDATE

- Civic Center Complex Masterplan

Town Manager stated we have had to do a structural redesign of the building; we are weeks away from getting to understand where we are with the project. We think the projects still very viable and we are excited about moving it forward.

**** The Town Clerk played a video of the Civic Center Building****

Town Manager spoke about the change as it relates to the staircase in the back of the building, stating that is a new structure. That is where our bunker is, so our landfall team bunker will be in this section of the building. The design of building has not changed but because the building came with challenges in terms of pricing, we had to create two structures now that are joined together. Stated the pdf that was sent to the Council is the final material selection and the final lay out of all the offices. The idea is the bunker will survive anything that comes its way and the building will survive up to a category 4 or 5 hurricane. The goal is to deliver this project mid next year, there is a commitment from the design team to do that.

Mayor Singer stated that he and Councilmember Bernstein requested that the garage be covered and it was still showing not covered.

Town Manager stated the design team and he have not lost sight of that, they are just not there yet in terms of what we are proposing. Of course, it is also the budgeting of that element.

- Center Island Pump Station

Town Manager stated all the items have been ordered, we do not want to break ground there until we get closer to the delivery of all the items.

- Fiber/High Speed Internet

Town Manager stated we did a survey of 273 residents and 101 responded. 24% of the residents believe that the fiber access and the internet speeds in town are acceptable 78% believe that they are not. 96% would like the town to provide fiber to each of the homes, 4% do not. 79% of the residents think we should add security features to the fiber offering, 21% do not. Only 64% believe that we should have a special assessment to pay for fiber. The Mayor and he are looking at all of their funding options to determine how we will pay for fiber should the Council decide to move forward with fiber. We did get three respondents for offering internet via fiber, two of the three can offer security features, we received the proposals on Friday. There is a vast difference in terms of cost by each of the providers. Both fibers bring the internet speeds to our community using different methods. Neither he nor anyone on our team are qualified to understand what are the consequences of how you bring the capacity into the community. We will be working with the University of Miami and their network solutions department to provide us an understanding of what it means to have one gig although there is not one gig dedicated to your home. We would be signing on for at least 10 years, so we need to understand what exactly it is that we are getting with this commitment.

P. CONSENT AGENDA

- 7. Official Minutes of the February 16, 2021 Regular Town Council Zoom Virtual Meeting**
- 8. A Resolution of the Town Council Authorizing 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. 8
Resolution No. 2729.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2729.21

9. A Resolution of the Town Council Approving the Purchase of Replacement License Plate Reader (LPR) Cameras.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING THE PURCHASE OF REPLACEMENT LICENSE PLATE READER (LPR) CAMERAS FOR THE TOWN FROM VETTED SECURITY SOLUTIONS; PROVIDING FOR IMPLEMENTATION; AND AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 9
Resolution No. 2730.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2730.21

10. A Resolution of the Town Council Issuing An RFP For Disaster Recovery Services for the Town.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING THE ISSURANCE OF A REQUEST FOR PROPOSALS (RFP) FOR DISASTER RECOVERY SERVICES FOR THE TOWN.

Exhibit: Agenda Report No. 10
Resolution No. 2731.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2731.21

11. A Resolution of the Town Council Authorizing the Grant of Easement to Miami-Dade County Water & Sewer Department.

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE GRANT OF EASEMENT TO MIAMI-DADE COUNTY WATER & SEWER DEPARTMENT, FOR WATER AND SEWAGE FACILITIES FOR A PUMP STATION, ATTACHED AS EXHIBIT "A," GENERALLY LOCATED WITHIN NORTH PARK; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 11
Resolution No. 2732.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2732.21

12. A Resolution of the Town Council Authorizing a \$5,000 Contribution to the Florida International University (FIU) First Generation Scholars Program.

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 \$5,000 CONTRIBUTION TO THE FLORIDA INTERNATIONAL UNIVERSITY (FIU) FIRST GENERATION SCHOLARS PROGRAM; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 12
Resolution No. 2733.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2733.21

Consensus vote 5 Ayes, 0 Nays. Items P7 – P12 pass.

Q. TOWN RESOLUTIONS

13. A Resolution of the Town Council Establishing A Retirement Health Savings Program for Employees.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, ESTABLISHING A RETIREMENT HEALTH SAVINGS PROGRAM FOR EMPLOYEES TO ASSIST WITH MEDICAL EXPENSES UPON RETIREMENT; AUTHORIZING MATCH FUNDING AND THE USE OF LEAVE BENEFITS; AUTHORIZING TOWN OFFICIALS TO TAKE ALL ACTIONS NECESSARY TO OFFER A RETIREMENT HEALTH SAVINGS PROGRAM; AUTHORIZING THE EXPENDITURE OF BUDGETED FUNDS; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 13
Resolution No. 2734.21

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2734.21

A motion to approve was made by Vice Mayor Lusskin, seconded by Councilmember Einstein.

On roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Judy Lusskin	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

The motion passed.

Mayor Singer stated that this is where the employee contribute the maximum amount allowed by the IRS, the Town is not matching anything.

Town Manager stated that is correct in its initial offering we are not. The Mayor and Manager discussed looking into possibly offering a match in the future. But we cannot change it once we set it up, so we have to set it up to allow us to do so for when the Council feels it is appropriate to make those benefit offerings. This is for the Directors only because it requires 100% participation of the specific group and all Directors have agreed. Will look into it for the general employees in the future.

R. DISCUSSION & DIRECTION TO TOWN MANAGER

Mayor Glenn Singer:
None Requested

Vice Mayor Judy Lusskin:
None Requested

Councilmember Bernard Einstein:
None Requested

Councilmember Jaime Mendal:
None Requested

Councilmember Kenneth Bernstein:
None Requested

Town Manager Alexander Diaz
None Requested

Town Manager stated the next council meeting is scheduled for April 20, 2021, stated we would like to reserve the right to call the Council for a quick zoom meeting in regards to the Civic center if we need to do so.

Mayor Singer asked if we could push the next meeting to 6:00pm because of daylight savings time.

Councilmember Einstein asked if we could push it to 7:00 pm

Council approved pushing the meeting back to 7:00 p.m.

S. ADJOURNMENT:

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

Consensus vote 5 Ayes 0 Nays. Motion passes.

The meeting adjourned at 6:02 p.m.

Respectfully submitted,

Lissette Perez

Lissette Perez

Town Clerk



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz,
Town Manager

Alex B

Subject: Resolution No. 2735.21 – Use of LETF Monies to Make a \$5,000
Contribution to the United Way of Miami-Dade.

Item Number:

2

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2735.21 as presented.

Request:

It is requested the Town authorize the use of LETF monies to make a contribution to the United Way of Miami-Dade in the amount of \$5,000 to create economic opportunities to families and individuals in need by providing financial, health and emergency response services all across Miami-Dade County.

Financial Impact:

\$5,000.00 from the Town's Law Enforcement Trust Fund paid in two installments over the course of two fiscal years.

Attachments: Agenda Item Resolution, & LETF Affidavit

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2735.21

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 \$5,000 CONTRIBUTION TO THE UNITED WAY OF MIAMI-DADE; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town desires to make a \$5,000 contribution to The United Way of Miami-Dade to create economic opportunities to families and individuals in need by providing financial, health and emergency response services to residents of Miami-Dade County; and

WHEREAS, the United Way of Miami-Dade is an organization committed to making sure all children have access to a quality education, individuals and families have the proper skill sets to land and keep good jobs, and that everyone have access to affordable, quality health care; 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 \$5,000 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. \$5,000 Contribution to the United-Way of Miami-Dade is Authorized. That the contribution of \$5,000 to the United Way of Miami-Dade in two installments paid out over two fiscal years, 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 Judy Luskin _____
Councilmember Bernard Einstein _____
Councilmember Jaime Mendal _____
Councilmember Kenneth Bernstein _____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida,
this 20th day April, 2021.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

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 \$5,000.00 expenditure from the Town of Golden Beach’s Forfeited Assets Fund to make a contribution to the United Way of Miami-Dade to create economic opportunities to families and individuals in need by providing financial, health and emergency response services to residents of Miami-Dade County, 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 20th day of April, 2021 by
Rodolfo Herbello who is personally known to me.

**NOTARY PUBLIC
STATE OF FLORIDA
AT LARGE**



2019-2020 ANNUAL REPORT

Fighting for the health, education
and financial stability of every
person in our community.



95 YEARS
STRONG

MISSION

Building community by helping people care for one another.

VISION

We will have a caring community strengthened by its diversity and compassion. United Way will be seen as a catalyst in building community by bringing hearts, minds and resources together.



Dear United Way friends,

2019-2020 was a year like no other, and one we are not likely to forget.

Throughout its history, our United Way has weathered many literal and figurative storms and, time and again, it has demonstrated its ability to react quickly in response to unprecedented challenges.

This annual report reflects our collective impact, and the pages that follow highlight many of the successes we achieved working together this year. United Way is you: volunteers, contributors, nonprofits, community and corporate partners, government and organized labor, whose passion and dedication helps us to positively impact the lives of hundreds of thousands of individuals who call our community home.

We have much to be proud of and even more by which to be inspired. We continue to level the playing field and expand our efforts in low-income neighborhoods to bridge the achievement gap; we completed a decade helping working individuals and families achieve financial resilience; and we are working to secure a future where our aging population can live their golden years in dignity. These pages also capture our collective efforts in the face of adversity, bringing help and hope to our neighbors during the unimaginable.

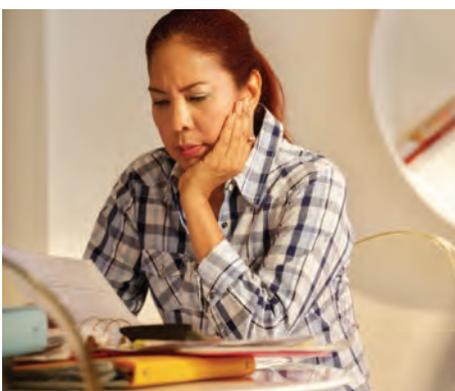
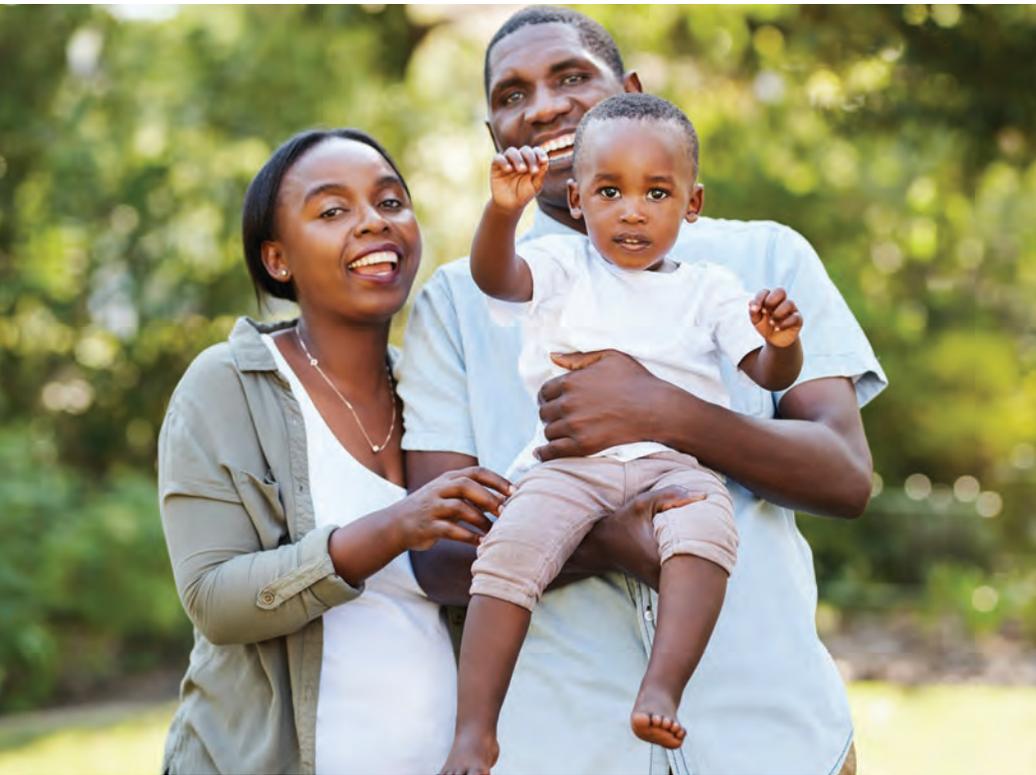
Building community by helping people care for one another is more than our mission. It is our core, the heart of our work. And in today's uncertain times, never has this work been more important.

It is only by working together that we are able to address our community's biggest challenges. We thank you for your passion and commitment to our work and fighting for a stronger Miami.

With gratitude,

Maria C. Alonso
President and CEO

Carlos A. Migoya
Board Chair



OUR WORK

In Miami-Dade, 37 percent of all households are **Asset Limited, Income Constrained, Employed** – we know them as ALICE. They are hardworking families who, although they are employed, are not always able to cover basic needs like food, housing, child care, health care and transportation. An additional 17 percent live in poverty, bringing the total to 54 percent of households in our community struggling to get by each, and every, day.

To create economic opportunity, United Way of Miami-Dade's work is focused on education, financial stability and health – the building blocks for a good life. That's because we know that children do better in school and in life when they have access to quality education; families are more financially secure when they have the skill sets to land and keep good jobs; and everyone has a shot at a more productive life when they have access to affordable, quality health care.



OUR WORK IN EDUCATION

impacted the lives of **27,975** children and youth.



OUR WORK IN FINANCIAL STABILITY

empowered **18,800** individuals and families with the skills and resources to set them on the path to financial independence.



OUR WORK IN HEALTH

helped **38,760** individuals lead healthier, active lives.

EDUCATION

Helping children and youth achieve their full potential

Our work in education helps prepare children to enter school ready to learn, to remain socially and academically engaged in school and to graduate on time and be college- or workforce-ready.

HERE'S HOW WE MADE A DIFFERENCE:

EARLY EDUCATION

STRONG FOUNDATIONS AND SCHOOL READINESS

Our United Way Center for Excellence in Early Education

TRAINED 1,026

EDUCATORS RESULTING IN

6,147

HOURS OF PROFESSIONAL LEARNING WHICH IMPACTED THE LIVES OF

13,102

CHILDREN IN

248

PROGRAMS



PARENTS REV IT UP

This year, United Way Center for Excellence in Early Education launched two new initiatives as part of the Early Head Start-Child Care Partnership program and places parents in the driver's seat. The *Parents as Teachers Initiative* ensures that children's learning and development continues beyond classroom time by providing take-home story books and do-at-home activity cards to engage in developmental experiences in their native languages. A pre/post family survey is later administered to measure gains in reading and child/parent connections. The *Parent Ambassador Program* is an intensive one-year leadership, advocacy and peer-to-peer training program where parents learn how to engage, inspire and motivate other families to make their voices be heard, build and foster relationships with community partners to benefit children, and gain skills toward self-sufficiency.



The Jorge M. Pérez Family Foundation Preschool Classroom dedication at United Way Center for Excellence in Early Education – pictured (l-r) Maria C. Alonso, United Way president and CEO; Christina Pérez, early education impact council and Center committee member; Darlene Boytell-Pérez, United Way advisory council member; and Belissa Alvarez, The Jorge M. Pérez Family Foundation director.



IMPROVED ACADEMICS

6,921

students received literacy-based lessons, homework assistance, tutoring and post-secondary support resulting in:

88% of those measured in literacy, earning passing grades in core subject areas

IMPROVED SCHOOL ENGAGEMENT

2,921

students received conduct and behavior-related interventions resulting in:

85% increased ability to make effective decisions

IMPROVED PREPAREDNESS FOR POST- SECONDARY SUCCESS

1,778

students received post-secondary prep and support resulting in:

87% increased knowledge of post-secondary readiness





HERE'S HOW WE MADE A DIFFERENCE: SCHOOL-AGE EDUCATION

United Way, through our impact partners, provided

14,873

students with the resources needed for school success.

EXPANDING OUR IMPACT

In August, United Way opened its second EDEN Place (**E**ducate. **D**evelop. **E**mpower. **N**urture.) site in partnership with Sant La Haitian Neighborhood Center – expanding our work to provide support to the North Miami area. The educational family resource center provides parents and/or caregivers with free services that include: educational support and financial literacy workshops, one-on-one counseling, family coaching to help parents become more involved in their children’s schooling and development, and empowers them to advocate for their children’s future success. EDEN Place also serves as a pathway to additional services and/or referrals based on families’ broader needs through Sant La and a network of providers.



MEET JERRY

United Way Youth Institute helps local youth follow successful career paths and become lifelong leaders and community advocates, global citizens and agents of change. Jerry exemplifies all these attributes. A 2017 alumnus, he was among the inaugural cohort of students to complete the program. Early in his teens, while volunteering with the City of Miami Police Explorers Program, Jerry knew he wanted to join the police force as a minority and make a difference in his community. His hard work and drive paid off – today, Jerry is a proud City of Miami police officer with endless opportunities ahead. He also continues to set an example for all Youth Institute fellows – as a law enforcement representative, he served on the panel in last year’s Youth Institute Forum on youth gun violence.

HERE'S HOW WE MADE A DIFFERENCE:

ACCESS TO JOBS

10,859

unemployed and underemployed participated in training and placement programs

FINANCIAL MANAGEMENT

4,030

individuals learned how to budget, manage and save money

HOMELESS PREVENTION

1,100+

individuals received shelter

1,050+

individuals received assistance through the food pantry



FINANCIAL STABILITY

Helping individuals and families pave a path to financial independence

Our work in financial stability empowers hardworking individuals and families with the tools, training and opportunities to prosper economically.

VOLUNTEER INCOME TAX ASSISTANCE (VITA) PROGRAM

United Way, together with our partners, helped low-income individuals and families receive free tax preparation services by IRS-certified preparers and claim additional tax credits for those who qualified.

11,500+
tax returns filed totaling more than
\$13 million in refunds and more than
\$5 million in Earned Income Tax Credits

MEET APOLONIA

Following a threat on her 6-year-old daughter's life, Apolonia took her daughter, her teenage son and left behind her beloved Venezuela and her job as a pharmacy director. She moved in with family in South Florida while she set out to provide a new life for her children, away from harm. She came across the United Way Center for Financial Stability at the Batchelor Campus, where she received one-on-one financial coaching and learned to create a budget and set goals. The Center also helped her update her resume to find a job. Apolonia and her children have now moved into their own home.

TAX PREP AT NO COST

Branches, City of Miami, City of Miami Beach and United Way of Miami-Dade hosted Super Saturday Tax Day to help Miami-Dade residents prepare and file their taxes early in the year. On that one day, 50 local residents pulled up to José Martí Park in Little Havana and had their taxes prepared by trained, IRS-certified tax experts, resulting in a total of \$55,800 in refunds and nearly \$13,000 saved in filing fees.

MISSION UNITED

Our work in financial stability supports our veterans and their families by way of Mission United. Since opening its doors in 2016, more than 1,000 veterans have received services, including employment assistance, legal and emergency financial services, housing support, tax preparation and food assistance, among others. These veterans represent all five branches of the U.S. Armed Forces: Army, Navy, Air Force, Marine Corps and Coast Guard.



Celebrating Warrior Moms

Together with Mission United of Broward County and the Miami Dolphins, we organized a baby shower for more than 40 veterans from the Miami Veteran Affairs Medical Center. The soon-to-be moms received gift baskets filled with diapers, onesies, baby bath kits, rash creams and other baby essentials. The celebration, held at Hard Rock Stadium, had baby shower games, raffles, gift cards, in addition to a resource fair, where community partners offered their services, including a CPR demonstration for the future parents.



Keys to progress

Nominated by Mission United, veterans Derek Auguste and Jamicia Pinder received the keys to newly refurbished vehicles as part of Progressive's seventh annual Keys to Progress® event ahead of Veterans Day. The program provides direct assistance to veterans and their families to provide reliable transportation necessary to receive medical care, reach employment centers and access other services.

HEALTH

Helping people lead healthier lives

Our work in health ensures access to health care services and healthy lifestyles that create physical, mental and emotional well-being for all – from babies to older adults.

MEET IRIS

It was at the third annual Golden Wishes luncheon, where we celebrated our older adults living healthy, active lives, that we met Iris. Eighty-one years old, she is bright, sweet and engaging, and loves to learn new languages to be able to talk to her neighbors. Nominated by our impact partner, Jewish Community Services, Iris had three wishes – get a smaller bed, replace her worn out sneakers and visit with her only living sister in New Jersey, who she had not seen since their mother’s passing in 1967. At the luncheon, we surprised Iris with a new set of sneakers. We also took her shopping for a smaller bed. However, due to COVID-19, the long-awaited reunion following the 53-year separation from her sister would have to wait a bit longer. In total, 20 Golden Wishes were fulfilled, bringing much joy to our deserving older adults.



HEALTH AND WELLNESS AT SCHOOL

United Way continues to push the envelope with a holistic approach to learning with the opening of its second HEAL (**H**ealthy **E**ating **A**ctive **L**iving) site at Jorge Mas Canosa Middle School. At the school, an area has been repurposed as a garden to provide the students the opportunity to engage their sense of sight, touch, smell and sound. Studies show that school gardens are tied to higher science grades and better eating habits. For children in underserved communities, these gardens can provide them access to, and possibly awaken their curiosity in, STEM. Our first HEAL site at Wesley Matthews Elementary School, in partnership with Baptist Health South Florida, is focused on healthy eating, physical activity and emotional health.

SAVINGS ON PRESCRIPTION DRUGS

The United Way of Miami-Dade/ FamilyWise partnership surpassed the \$17 million dollar mark in savings on costs of prescriptions drugs. In its 12th year, the partnership has helped more than 201,000 families receive, on average, more than a 40 percent discount by using the FamilyWise Prescription Drug Discount Card. The card is accepted at more than 700 local pharmacies. Last year alone, our FamilyWise partnership saved families in Miami-Dade \$1.8 million.



HERE'S HOW WE MADE A DIFFERENCE:

ACCESS TO CARE

27,452

people accessed care to improve their physical, mental and emotional health needs

25,046

screenings, tests and assessments were conducted through United Way-funded programs

18,309

mental health counseling sessions were provided

HEALTHY LIFESTYLES

1,065

children engaged in healthy eating, fitness and play

HEALTHY OLDER ADULTS

8,103

older adults received **1.9 million** free and nutritious meals

1,423

exercise classes helped **570 older adults** stay active and socialize with friends



RED ROYALS
SWEET CHERRY TOMATOES
ON THE VINE
A BIRTH OF SWEET & PLUMP TASTEABLE FLAVOR

PRODUCE OF U.S.A.
DISTRIBUTED BY
TANIMURA & ANTELL, INC.
SALINAS, CA 95912-4810

TANIMURA & ANTELL
PRODUCE OF U.S.A.
DISTRIBUTED BY
TANIMURA & ANTELL, INC.
SALINAS, CA 95912-4810

Rainier ORGANIC
Delicious to the core
USDA ORGANIC

Oron
\$3.24
FULL APPLES

DECEMBER

ROMAINE HEARTS

Fast & Smart
Get Ka

EMERGENCY RESPONSE

In addition to our work in education, financial stability and health, United Way serves as a community convener, bringing people and resources together in response to natural disasters and other emergencies.

COVID-19

In early 2020, COVID-19 reached our shores and by mid-March, our country and our community were on lockdown. With 5 out of 10 households (54 percent) in Miami-Dade County, living in, or one emergency away from, poverty, COVID-19 exacerbated an already difficult situation for ALICE individuals and families.

Miami Pandemic Response Fund

Our United Way team sprang into action. On March 16, with our partners at the Miami Herald/el Nuevo Herald, we activated Operation Helping Hands and through it, we launched the Miami Pandemic Response Fund with \$500,000 in seed funding created through an unprecedented funders' collaborative to respond to this emergency. Families and individuals impacted by reduced hours, furloughs and layoffs received assistance with rent and mortgage, food and medication.

Funders' collaborative

- The Frederick A. DeLuca Foundation
- Greater Miami Convention and Visitors Bureau
- Health Foundation of South Florida
- The Miami Foundation
- United Way of Miami-Dade

Additional key funders

- The Children's Trust
- Knight Foundation
- Helios Education Foundation
- Allegany Franciscan Ministries
- Greater Miami Jewish Federation
- Fisher Island Philanthropic Fund
- Corporate partners and individuals



Small Business Assistance Program

As part of the broader Miami Pandemic Response Fund, we also launched the Small Business Assistance Program to help small businesses that may not have been eligible for other assistance. Acting as the clearinghouse, our United Way Center for Financial Stability, in partnership with Branches, processed applications and provided micro-grants to help these small businesses, which are the backbone of our local economy, continue to operate and provide jobs in our community during the slowdown. These businesses also received technical assistance to help them emerge from the crisis poised for growth and sustainability.

\$3.6 million
RECEIVED AND
INVESTED

4,500+
NEIGHBORS HELPED

68

small businesses
assisted to date*,
totaling nearly
\$200,000

*Numbers as of
June 30, 2020



MEET JEFF,

who had to close his gym due to the COVID-19 shutdown. Through a grant from the Small Business Assistance Program, he was able to keep his business afloat during the waiting period and focus on putting measures in place and establish guidelines to provide a clean, safe and sanitized environment for reopening.

1,500+
VOLUNTEERS
registered to offer
pandemic relief

3,600
HOURS CLOCKED

96
PANDEMIC
RELIEF
ACTIVITIES



MEET KYLE,
an Air Force
veteran who
moved to Miami
last year to buy a
home and start
a family, but
used up most
of their savings
after his wife was
furloughed. He
received help to
pay rent and buy
groceries as they
welcomed their
new baby boy.

VOLUNTEERMIAMI.ORG

VolunteerMiami.org became the go-to portal for United Way volunteers, as well as for local partners and nonprofits, to connect and help our community weather the storm. United Way and 35 local nonprofits offered on-site and remote pandemic relief service activities. The pandemic's impact in our community, like many others, is immeasurable. However, the outpouring of support proved to be more contagious than the virus itself.



900+

volunteers helped distribute food/meals to **28,000+ families** at Early Head Start-Child Care Partnership sites, Miami-Dade County Public Schools, Agency Partners, Mission United veterans, among others



2,320

newborn and infant care packages delivered to **580 families** at 19 Early Head Start-Child Care Partnership sites, including our United Way Center for Excellence in Early Education



440+

volunteers engaged in remote pandemic relief projects such as writing letters thanking front-line personnel and first responders, making storytelling videos to share with homebound children, tutoring and mentoring youth, phoning older adults during self-isolation



10,200

meals delivered to **1,700 older adults** following the closure of adult care centers



MEET GUADALUPE, a single mom laid off from her job at a plant nursery, was able to cover rent and buy groceries to feed her three children with funds she received through the Miami Pandemic Response Fund.

BEHIND THE SCENES, our advocacy efforts mobilized support of Federal relief for individuals, families, nonprofits and businesses by calling upon our congressional leaders to pass the CARES Act. On March 27 legislation was signed, providing desperately needed aid to families and businesses alike.



HURRICANE DORIAN

On September 1, 2019, Hurricane Dorian made landfall in The Bahamas as a Category 5, wreaking havoc across the islands. Knowing firsthand the devastation a hurricane of this magnitude can cause, together with our partners at the Miami Herald/el Nuevo Herald and Univision 23, we activated Operations Helping Hands to offer people a way to help. Through donations received from residents, corporations, business leaders, Miami-Dade County and the City of Miami, and with caring volunteers who received, sorted and packed supplies across six locations in Miami-Dade, we were able to provide immediate assistance to our neighbors in need and assist in the long-term recovery and rebuilding efforts in The Bahamas.

\$1.5 million
RECEIVED AND
INVESTED

1,310
HANDS ON DECK

5,389
HOURS OF
VOLUNTEER
SERVICE

Among top supporters: Baptist Health South Florida, Florida Blue, Jefferies LLC, Publix, The Miami Dolphins, The Ted Arison Family Foundation and Verizon

ADVOCACY

We engage decision-makers and policy leaders to address important community needs and leverage the impact of our investments.

For the 2020 Legislative Session, Florida's 28 United Ways adopted the ninth Consensus Legislative Agenda to address public policy priorities across the state as well as strengthen our collective ability to move the needle on key issues important to the communities we serve. Topping the list on the agenda were policies in the areas of education, financial stability and health that would help Florida's ALICE families, who, although employed, struggle to make ends meet as wages remain stagnant and the cost of living continues to increase.

EDUCATION

Increasing accountability in early education

Florida's United Ways advocated for legislation to move the Office of Early Learning from the Office of Economic Opportunity to the Department of Education in order to increase accountability and better align Voluntary Prekindergarten and School Readiness programs with K-12. In addition, we successfully supported an increase to the minimum base salary of full-time teachers.

FINANCIAL STABILITY

Affordable housing for all

As part of the Consensus Agenda, United Way continued to advocate for affordable housing and for dedicated funding for VITA tax preparation services. A big win this year was restricting the use of Sadowski Affordable Housing Trust Funds solely for its intended purpose.

At the local level, our United Way supported the City of Miami's efforts to increase the supply of affordable housing over 10 years to ensure ALICE families can thrive in our community.

HEALTH

Championing access to health care

Florida's United Ways helped increase access to health care for Floridians. We successfully supported the passage of two bills that directly impact children's access to care: the Florida KidCare Program will eliminate the million-dollar lifetime maximum cap on covered expenses for children enrolled in the state's Children's Health Coverage Programs (CHIP); and Health Care for Children will allow school-based health services to be covered for children enrolled in Medicaid.

As part of our local work on the Older Adult Advocacy Task Force,

we hosted the Older Adults Forum welcoming community leaders, past and current elected officials and more than 200 attendees to address critical issues and growing unmet needs of our aging population, which has now outnumbered children aged 0 -17. The standing room only gathering sent a clear message: Miami-Dade's large and growing older adult population is important to local stakeholders, and collaboration and solution-building are a must.

SUPPORTING VETERANS

Veterans' issues are a top priority on the Consensus Legislative Agenda. In response to our work through



Older Adult Forum: Policy perspectives from local leaders on the aging of Miami-Dade County: Fernand Amandi, Bendixen and Amandi International; County Commissioner Daniella Cava; M-DCPS Superintendent Alberto Carvalho; former County Commissioner Juan Zapata; United Way President and CEO Maria C. Alonso; former County Mayor Alex Penelas; County Commissioners Xavier Suarez and Jean Monestime; and Rene Garcia, New Century Partnership.



Florida State Representative Vance Aloupis (center) joined by United Way Public Policy Committee co-Chair Paul Imbrone, Women United Executive Board members Rosary Plana Falero and Johanna Oliver Rousseaux, Public Policy Committee Member Dan Brady, and Committee co-Chair and Board Member Baldwyn English Jr (l-r).

Mission United, Florida's United Ways continue to advocate for veterans and the challenges they face. We successfully supported legislation that will ease the transfer of college credits for veterans within the state of Florida to help them pursue their academic goals.

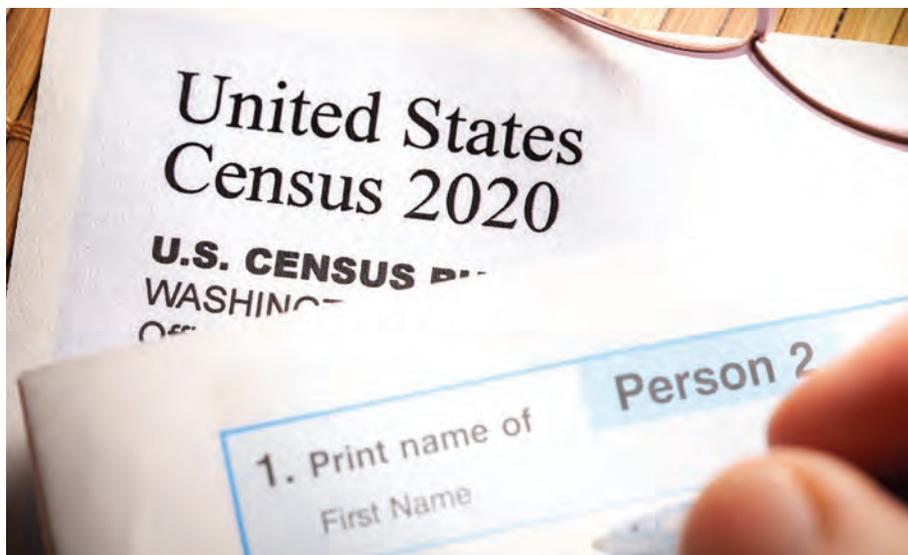
HITTING THE PAVEMENT

In November, Women United leaders from across the state traveled to Tallahassee for the Third Annual Women United Summit and Capitol Days. Over two days, they met with elected officials and advocated on behalf of Florida's ALICE families and United Ways' Consensus Legislative Agenda. Joined by Public Policy Committee members, they attended 15 meetings, where they asked our elected officials for their support with \$1.2 million in appropriations to expand financial coaching and tax preparation services across Florida.

CENSUS 2020 GOES DIGITAL

For the first time in U.S. history, the Census Bureau made a heavy push for individuals to respond online to the once-a-decade head count, and getting the word out to hard-to-reach populations was more important than ever. As part of the Miami-Dade 2020 Census Task Force, United Way of Miami-Dade played a key role in assisting local outreach efforts to raise awareness on the importance of the census and on participation.

To help curtail the undercount of these populations, in particular, young children aged 5 and younger, United Way supported an aggressive countywide marketing campaign. This included contributing multilingual community outreach materials for use by the task force as well as distribution via numerous communication channels such as United Way's early child care programs, teachers, agency and community partners, in addition to paid social media ads.



VOLUNTEER ENGAGEMENT

VOLUNTEERMIAMI.ORG

VolunteerMiami.org, United Way's engagement platform, is a communitywide volunteer hub that brings local nonprofits and civic-minded individuals together to move the community forward through service and volunteerism. The portal matches volunteers' interests with opportunities that create meaningful and lasting change. Since its launch, first as a go-to portal for United Way volunteers to register for service projects, and in February 2020 as a central hub for local nonprofits to expand their reach in the community, the portal has seen record growth. Nearly 8,700 volunteers and 35 agencies used VolunteerMiami.org to help our community and it was key to the success of large-scale United Way volunteer opportunities, including the 9,500 for 95 Challenge, Martin Luther King Jr. Day of Service and Leaders' Day of Action, among others.

GIVING COMMUNITIES LEAD THE WAY

True leaders make up United Way's giving communities – members leading the way, professionally and personally, through giving and volunteering. Just as diverse as our community, so are our volunteers – starting with our youngest LINC members to our Young Leaders, Women United, Tocqueville Society and our newest members, Small Business United – they spearheaded seven service projects in total and supported many others to improve the lives of our neighbors. Twice a year, everyone comes together for the greater good, beginning with Leaders' Day of Action when nearly 70 volunteers met at Lillie C. Evans Elementary School to freshen up classrooms, common areas and gardens, followed by Martin Luther King Jr. Day of Service which brought together an additional 100 volunteers to build furniture and

assemble resource packets that included children's books, crayons, educational games and notebooks to distribute to the children attending YWCA's Zubkoff Campus, a United Way-funded agency.

CORPORATE ENGAGEMENT IN ACTION

Impact in our community grows exponentially when corporations dedicate days of service from the heart of their businesses – their employees. Corporate engagement has a significant role in supporting the community. With more than 23 projects and the hands and minds of more than 1,500 volunteers, we were able to build STEM (science, technology, engineering and mathematics) and literacy kits, assemble snack packs, paint rooms, build furniture and beautify



gardens at our partner agencies and Miami-Dade County Public Schools. The corporations included: Bilzin Sumberg, Blue Glacier, Cherry Bekaert, Deloitte, EY, JPMorgan Chase, MasTec, NBC/Telemundo, Northern Trust, Royal Caribbean Cruise Lines and Wells Fargo.

SUPPORTING EARLY LITERACY

Through programs and projects such as ReadingPals, Read for the Record and Read Across America, we were able to expand our reach to vulnerable families in an effort to elevate early literacy. In total, 276 volunteers joined our efforts to read, to interact and share stories with 312 children as well as to provide books, school supplies and snack packs to more than 600 families in Miami-Dade County.

VOLUNTEERS ON TAP

By partnering with local restaurants, bars and breweries to host volunteer service projects, our Volunteers on Tap series combines giving back with a social twist. Last year, service projects hosted by American Social and The Tank Brewing Company brought together caring hearts and muscle power in support of Community In Schools and 520 Early Head Start-Child Care Partnership students and families, respectively. For the two events, more than 170 volunteers assembled hundreds of back-to-school kits with much-needed supplies and snack bags for distribution to students. The events also introduced new volunteers to United Way's work and mission, with 35 percent being first-time Volunteer on Tap attendees.

**VOLUNTEERS
MAKING AN
IMPACT**

148
EVENTS

8,369
VOLUNTEERS

39,812
HOURS

\$1,082,886
IN VOLUNTEER TIME*

40%

MORE VOLUNTEERS
THAN FY18

**Based on the estimated national value of each volunteer hour at \$27.20 by Independent Sector*



YEAR IN REVIEW



TOP HONORS

In recognition of their extraordinary philanthropy, Swanee and Paul DiMare were presented with our highest honor, the Tocqueville Award for Outstanding Philanthropy. The unifying theme of their generosity is the advancement of Miami as a city and it is reflected in their far-reaching impact on numerous organizations and their support for the arts, science and education. Founding members of Mission United, their multi-year gifts have been instrumental in launching and expanding the program that empowers veterans and their families. The DiMares have served as VeritageMiami trustees and supported the Mayor's Ball. More than 400 fellow Tocqueville members attended the private reception at the home of June and Allen Morris and was sponsored by Ed Ansin and Ocean Bank.



A DECADE EMPOWERING FAMILIES

In October, United Way Center for Financial Stability marked 10 years of helping working individuals and families pave a path to financial resilience and empowerment. The Center's long-standing partner, Branches, and founding partner, Bank of America, were joined by representatives of JPMorgan Chase, Carnival Cruise Lines, Citibank, Citi Foundation, Florida Blue, Ocean Bank, Siemer Institute and Wells Fargo to celebrate this milestone. Today, the Center has expanded to three sites and has helped more than 31,000 individuals and families since it first opened its doors.



WOMEN UNITED BREAKFAST REIMAGINED

Jill Ellis, head coach of the 2019 U.S. Women's National Soccer Team, headlined our 19th Annual United Way Women United Breakfast. COVID-19 forced us to adapt and reinvent. In an engaging and powerful interview shared digitally with an audience of more than 2,500, Ellis, the winningest coach in U.S. soccer history, shared life lessons on leadership, team building and persistence. The breakfast was co-chaired by Nelly Y. Farra and her daughters, Dr. Josefina Farra Talone and Nelly M. Farra, and was presented by Leslie Miller Saiontz and Family.



FOODIES, FUN AND FOLLY

This year's VeritageMiami extravaganza brought together more than 1,600 South Florida foodies, wine and beer aficionados for three of its four signature events. Guests reveled in curating a gourmet dinner *à la carte* with celebrity chef Giorgio Rapicavoli and celebrated good beer and food at the ever-popular Craft Beer Tasting and welcomed young professionals to Pros Mix & Mingle at Wynwood Walls. City National Bank served as presenting sponsor for the eighth consecutive year, with President and CEO Jorge Gonzalez and Melinda Gonzalez as chairs, and helped raise more than \$1.3 million benefiting United Way of Miami-Dade.



UCAN GRADUATION

Congratulations to the 2019 UCAN (Union Community Activist Network) graduates! Every year, United Way of Miami-Dade and South Florida's AFL-CIO sponsor a five-week training program that prepares organized labor representatives with expanded skills and information to better assist and empower members, co-workers, their families and neighbors to seek existing social services. Graduates and their guests had an opportunity to experience an ALICE Simulation, which provided them with a glimpse of the struggles of working families in our community.



CELEBRATING WITH OUR PARTNERS

Our 57 impact partners and grantees joined United Way to celebrate 95 years of empowering the most vulnerable in our community. Agency executives, board members, council chairs and volunteers gathered to toast our collective efforts in helping children and youth achieve their full potential, accelerate economic mobility and promote healthy living. The camaraderie was palpable. Joining the celebration were representatives from our original six agencies from 1924: American Red Cross, Children's Home Society, Jewish Community Services, Salvation Army, YMCA and YWCA.

VOLUNTEERS WHO ROCK

At our virtual Annual Meeting and Volunteer Awards Program, we honored five remarkable individuals who selflessly gave their time to making our community a better place – from an elected official to a high school student – they all made a difference:



Florida State Representative Vance Aloupis for championing children's issues and supporting policies critical to ALICE families.



Virginia Akar of Strong Girls for fighting poverty by providing opportunities for local youth.



Carlos L. Martinez of United HealthCare Services for being a powerful voice for older adults and their family caregivers.



Ana VeigaMilton of José Milton Foundation for touching and enhancing countless areas of our community through her tireless generosity of spirit.



Christa Curry, a sophomore at Barbara Coleman Senior High, whose nonprofit Christa Cares provides homeless mothers with purses filled with toiletries and much-needed items for women.

FINANCIALS

We take our role as stewards of contributor dollars very seriously. There is nothing more important than the trust our contributors place in us. We have institutionalized strict governance practices, which include volunteer oversight at every level, to ensure the highest standards of operational efficiency and effectiveness.



United Way turns every \$1 in unrestricted public support and revenues raised into \$2.92 in direct community impact

SOURCES OF REVENUES, SERVICES AND OTHER IMPACT TO THE COMMUNITY



Donor directed contributions	23,852,040
Miami Pandemic Response Fund / Disaster Relief & Recovery	5,139,607
Special grants and other funding	1,354,190
Matching grants and in-kind gifts	31,523,076
Volunteer Income Tax Assistance	220,762
Volunteer time	1,099,475
FamilyWize.....	1,824,038
Resources generated by United Way Center for Financial Stability	4,502,050

How estimated resources were used:	
Community funds*.....	94,822,486
United Way support	9,412,310
Investments for the future	1,489,257

IMPACT BEYOND THE NUMBERS

United Way provides services or participates in partnerships to improve the social service system in Miami-Dade County and beyond. Serving as fiscal agent, providing advocacy support via its public policy efforts, or bringing the community together to effect positive change, United Way impact goes beyond the direct economic value of its work. Below are examples of United Way initiatives and other support:

\$5,917,218

CBC Alliance	64,000
Fisher Island Philanthropic Fund	758,820
KidCare	2,332
Influence additional funding from the State of Florida to early learning resources in Miami-Dade.....	5,092,066

*Includes allocations and grants to agencies and services as well as distribution of government money, matching gifts, value of services provided by volunteers (per The Independent Sector, valued at \$27.20 per hour), and gifts in kind. United Way Distributions and Revenues are from the financials statements as of June 30, 2020.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of June 30, 2020

ASSETS

Cash and cash equivalents	\$15,896,168
Investments	40,297,545
Receivables	19,986,095
Other assets	2,239,776
Land, property and equipment, net	27,271,559
Total Assets	\$ 105,691,143

LIABILITIES AND NET ASSETS

Accounts and other payables	\$ 3,603,212
Program payable	33,411,630
Notes payable	11,495,296
Total Liabilities	48,510,138
Without Donor Restrictions	47,768,936
With Donor Restrictions	9,412,069
Total Net Assets	57,181,005
Total Liabilities and Net Assets	\$ 105,691,143

STATEMENT OF ACTIVITIES

June 30, 2020

PUBLIC SUPPORT AND OTHER INCOME

Annual campaign	\$ 16,842,360
Provision for uncollectible pledges.....	1,505,858
Annual Campaign, net	15,336,502
Grants	15,016,743
Special events	1,011,917
Other support	6,963,345
Public Support	38,301,507
Investment income and gains	1,658,238
Other income	1,388,677
Public Support and Revenues	41,348,422
Miami Pandemic Response Fund/Disaster Relief and Recovery.....	5,139,607
Campaign directed by donors	23,852,040
Total Public Support Contributors and Revenues	\$ 70,340,069

EXPENSES

Program distributions and expenses by volunteers	\$ 28,688,909
Program distributions directed by donors	23,852,040
Total Program Services	52,540,949
Fundraising expenses	4,052,081
Management and general	4,887,659
Other nonoperating expenses	516,072
Total Expenses	\$ 61,996,761
Change in Net Assets	8,343,308

2019 WORKPLACE CAMPAIGN RECOGNITION

TOTAL GIVING OF \$3 MILLION PLUS

Publix Super Markets Inc.

TOTAL GIVING BETWEEN \$1 MILLION AND \$2.999 MILLION

Miami-Dade County Public Schools

- AFSCME Local 1184
- Dade Association of School Administrators
- Dade County Public School Maintenance Employees Committee
- Dade County School Administrators Association Local 77
- Fraternal Order of Police Lodge 133
- United Teachers of Dade Teamsters 769
- United Teachers of Dade Local 1974

TOTAL GIVING BETWEEN \$500,000 AND \$999,999

Assurant

Baptist Health

Miami-Dade County

- AFSCME Local 121
- AFSCME Local 199
- AFSCME Local 1542
- AFSCME Local 3292
- Dade County Police Benevolent Association
- GSAF/OPIEU Local 100
- MDC International Association of Fire Fighters Local 1403
- TWU Local 291

MBAF LLC

The Northern Trust Company

Ryder System Inc.

University of Miami

- SEIU Local 1991

UPS

- Americas and the Caribbean
- Cartage Services
- Florida District
- Freight
- Supply Chain Solutions
- Teamsters 769

TOTAL GIVING BETWEEN \$250,000 AND \$499,999

Bank of America

Berkowitz Pollack Brant Advisors and Accountants

Carlton Fields PA

City National Bank of Florida

Greenberg Traurig PA

Jackson Health System

- AFSCME Local 1363
- Committee of Interns and Residents
- GSAF/OPEIU Local 100
- SEIU Florida Healthcare Local Union 1199
- SEIU Local 1991

Lennar Corporation

MasTec Inc.

Ocean Bank

PricewaterhouseCoopers

WSVN-TV Channel 7

TOTAL GIVING BETWEEN \$100,000 AND \$249,999

Akerman LLP

AT&T

- CWA Local 3121
- CWA Local 3122

Bilzin Sumberg

Deloitte LLP

Enterprise Rent-a-Car

EY

FedEx Express Latin America & Caribbean

- Ground
- Home Delivery
- Ramp
- South Florida District

Florida International University

- AFSCME Local 3346
- FIU Faculty Senate
- SEIU Local 11
- United Faculty of Florida
- USPS Senate

Florida Power & Light Company

- IBEW Local 359

Holland & Knight LLP

Miami Dade College

Perry Ellis International

Raymond James & Associates Inc.

Rialto Capital Management LLC

Royal Caribbean Group

United Way of Miami-Dade

Williamson Cadillac-Buick-GMC

Wells Fargo

TOTAL GIVING BETWEEN \$25,000 AND \$99,999

AvMed Health Plans

BankUnited

Citrus Health Network Inc.



Miami-Dade County Public Schools



Publix Super Markets

City of Miami

- AFSCME Local 871
- AFSCME Local 1907
- Miami Firefighters Local 587
- Miami Fraternal Order of Police Lodge 20

Cole, Scott & Kissane PA

Comcast Communications

Costco Wholesale

Duane Morris

Eli Lilly & Company

EWM Realty International

FirstBank Florida

Florida Blue

Genovese, Joblove & Battista PA

Goodwill Industries of South Florida Inc.

The Graham Companies

IBERIABANK

Interval International

JLL

JPMorgan Chase

Kaufman Rossin

Marsh & McLennan Agency

McDermott Will & Emery LLP

Nelson Mullins Broad and Cassel

Noven Pharmaceuticals Inc.

Podhurst Orseck PA

Quirch Foods LLC

Regions Bank

Starwood Property Trust

Target Stores

TD Bank

Truist Bank

United Health Group

Univision Inc.

Urban League of Greater Miami Inc.

TOTAL GIVING BETWEEN \$10,000 AND \$24,999

Archdiocese of Miami

ASP Windows and Doors

Automated HealthCare Solutions

BDO USA LLP

C & S Wholesale Grocers

Caterpillar Inc.

CBRE

Cervera Real Estate

Cherry Bekaert LLP

Chubb Insurance Company

City of Miami Beach

- AFSCME Local 1554

- CWA Local 3178

- Miami Beach Firefighters Local 1510

- Miami Beach Fraternal Order of Police Lodge #8

City of North Miami

- Dade County Police Benevolent Association

De La Hoz, Perez & Barbeito PA

Delta Air Lines

Dixie Landscape

Exan Capital

Femwell Group Health Inc.

Fifth Third Bank

First Horizon

Goldman Sachs & Co.

Greater Miami Convention & Visitors Bureau

Hunton Andrews Kurth LLP

Jewish Community Services of South Florida

KPMG LLP

Macy's

Miami Herald Media Company

Microsoft Corporation

One Sotheby's International Realty

Pacific National Bank

Pan American Life Insurance

The Related Group

Southern Glazer's Wine & Spirits

Stearns Weaver Miller Weissler Alhadeff & Sitterson PA

Synovus

Taplin, Canida & Habacht

White & Case LLP

IMPACT PARTNERS

2019-2020 United Way Program Funding

Among the ways our United Way helps make Miami a more educated, prosperous and healthy community is by investing in 98 programs at 57 impact partners and grantees that achieve measurable results. All program investment decisions are made by trained community volunteers from a variety of professional backgrounds, based on community needs, strategic objectives, programmatic outcomes, and agency governance and stewardship practices.

In addition to the investments listed below, some individuals chose to direct their gifts to a single agency. More than 960 nonprofits received support through the 2019 United Way campaign, bringing additional services to the people of Miami-Dade as well as in other communities.

EDUCATION PROGRAMS

AMIkids Miami-Dade

Path to Success: Uses a structured behavior modification system and an educational component to improve student academic achievement for youth, ages 14 to 18 that have been referred through the juvenile justice system. Funding: \$76,488

College Readiness: Assists students to prepare to enter vocational school, college or the workforce. Funding: \$30,000

The Arc of South Florida

The Arc of South Florida – Project Thrive: Provides high-quality early educational experiences to children with special needs, ages 6 weeks to 5 years. Funding: \$150,000

Belafonte-Tacolcy

Tacolcy Teen Council: Equips youth in Liberty City with the skills needed to navigate, pursue and complete post-secondary education as well as lead them to select career paths that will provide them with long-term sustainable success. Funding: \$45,000

Big Brothers Big Sisters of Greater Miami

Community Based Mentoring: Provides struggling youth with crucial guidance and support through quality, safe mentoring friendships that positively impact academic achievement, school attendance, behavior and social relationships, while reducing risky behaviors. Funding: \$149,576

School to Work: Provides students at-risk of not graduating with exposure to workplace environments and matches them with mentors to help them stay in school and make a successful transition to the workforce. Funding: \$55,000

Boys & Girls Clubs of Miami

Project Learn: Out-of-school academic program addresses challenges faced by youth and equips them to overcome their obstacles and succeed academically by providing homework help, literacy and recreational activities. Funding: \$80,000

Branches

Branches Climb Program: Provides youth in middle and high school with the social and life skills to increase self-awareness, critical thinking and leadership in order to make informed decisions and become successful. Funding: \$60,000

Branches Grow: Improves academic performance of 250 economically disadvantaged K – 5th-grade students from low-performing schools through evidence-based strategies that promote oral reading fluency, reading comprehension and English Language Arts proficiency. Funding: \$50,000

Catholic Charities

Child Development Services: Provides child development services at six Head Start sites for children, ages 3 - 5 years old, from low-income families through the High Scope curriculum proven to improve social, fine and gross motor skills, and language development through appropriate educational activities for cognitive and social development. Funding: \$157,261



Center for Family & Child Enrichment

Providing Educational Alternative for Kids:

A year-round intensive tutoring and mentoring program for elementary school-aged children at, or below, grade level in reading and exhibiting behavior problems. Program targets children at risk of abuse and neglect, in foster care or whose families are under court supervision. Funding: \$70,000

Centro Campesino Farmworker Center

AmeriCorps Youthpride: Serves students at high risk of academic failure in the Florida City/Homestead area in second through eighth grades.

Funding: \$90,000



Centro Mater

Centro Mater Preschool & Infants –

Toddlers: Provides high-quality NAEYC-accredited early care and educational experiences to infants, toddlers and preschoolers, including those with special needs.

Funding: \$97,500

Centro Mater After School: Offers socially, intellectually, culturally and developmentally appropriate after-school and summer camp activities to children 5 – 12 years old.

Funding: \$30,000

Centro Mater West

Centro Mater West: Provides high-quality NAEYC-accredited early care and educational experiences to infants, toddlers and preschoolers, including those with special needs.

Funding: \$47,500

City Year Miami

Whole School Whole Child at Redlands

Middle School: Provides students in grades 6 – 8 at Redlands Middle School with mentors and academic and social-emotional supports to improve academic outcomes and increase school engagement.

Funding: \$50,000

Coconut Grove Cares

Barnyard After-School & Summer Program:

Provides homework assistance, computer labs and educational skill building activities to elementary-aged children in west Coconut Grove.

Funding: \$85,000

Communities In Schools of Miami

Bridges to Graduation and Beyond:

Provides at-risk K-12 students in six Title I Miami-Dade County Public Schools in Homestead, Carol City, Little Haiti and North Miami with the wraparound supports they need to achieve in school and graduate on time.

Funding: \$65,000

Dave and Mary Alper Jewish Community Center

Early Childhood Preschool Program:

Provides an enriching educational experience for children, ages 0 to 5 years.

Funding \$25,000

Easterseals South Florida

Easterseals South Florida Child Development:

Offers an inclusive, high-quality child care and educational environment serving children ages 2 months to 5 years both with and without special needs.

Funding: \$38,018

Family Christian Association of America

Walking Tall Youth Leadership Development

Program: Prepares youth to meet the challenges of adolescence and adulthood through a structured series of activities and experiences that help them obtain social, emotional, ethical, physical and cognitive competencies.

Funding: \$35,000

Girl Scout Council of Tropical Florida

Girl Scout Decisions for Your Life: Offers comprehensive teen pregnancy prevention programming for pre-adolescent and adolescent girls in grades K-12.

Funding: \$125,000



Institute for Child and Family Health

Functional Family Therapy Program:

Works with families and adolescents involved in the criminal justice system, or at risk for such involvement, to end or prevent such behavior.

Funding: \$52,000

Jewish Community Services

Sexual Minority Youth Program: Serves

gay, lesbian, bisexual, transgender and questioning youth (GLBTQ) to reduce risk factors of cognitive, social and emotional isolation and address the unique issues faced by this population.

Funding: \$159,000

Miami Bridge Youth and Family Services

First Stop for Families: Provides

interventions to troubled youth and their families to promote re-engagement in school with interventions and referrals to community resources, to address at-risk behaviors, improve academic performance and pro-social skills development.

Funding: \$46,182

Michael-Ann Russell Jewish

Community Center

Early Childhood Program: Serves children

ages 0 to 5 years in the North Miami Beach area.

Funding: \$15,000

New Horizons CMHC

Project Get Involved: Mentors at-risk students at Brownsville Middle School to improve school engagement through increased attendance, improved effort and conduct grades and reduction in course failures through the nationally recognized comprehensive student engagement intervention program, Check & Connect.

Funding: \$51,000

Overtown Youth Center

High School & Post-High Initiative: Program gives students academic support, prepares them and their families for the college admissions process and expectations of students in a post-secondary environment through test prep, workshops, college tours and scholarships.

Funding: \$40,000

OYC/Youth Development Program/EWRS:

Serves 75 low-income at-risk students eligible for Title I services at three partner schools through a holistic approach (year-round, in/after-school services) providing daily monitoring and intervention to help increase school engagement and performance.

Funding: \$75,000

Youth Development Program:

Provides in-school, after-school and summer services focused on achievements in attendance, grades, behavior, academic skills, test scores, character building and motivation to learn.

Funding: \$64,000

Redlands Christian Migrant Association

RCMA Child Development Centers: Provides high-quality early care and education to children, ages 0 to 5 years, from migrant and other low-income rural communities.

Funding: \$147,559

Richmond-Perrine Optimist Club

Naranja Youth Enterprises South (YES): Provides youth in the Naranja community with self-esteem counseling, tutoring to address academic problems, school visits to monitor school progress, home visits to monitor the progress of youth at home, and job readiness training to expose youth to the world of work.

Funding: \$40,000

Urban League of Greater Miami

Achievement Matters: Improves student achievement levels, test taking skills, and strengthens the social skills of Black American and other youth of color, in the Miami-Dade County Public School system.

Funding: \$157,000

Achievement Matters – SAT/ACT Test

Camps: Provides students with support they need to successfully complete high school and attain a post-secondary education with preparation activities including high school graduation planning, financial aid and scholarship application assistance, college tours, college entrance and standardized test prep.

Funding: \$30,000

World Literacy Crusade/Girl Power

Girl Talk & Girls Rock Year-round Program: Provides “at-promise” middle school girls with a gender-specific in-school, after-school and summer program that fosters improved school engagement and academic performance, and positive social skills.

Funding: \$84,000

YMCA of South Florida

YMCA of South Florida After-School Programs (K-12): Provides literacy enhancement, physical fitness, social skills building, and family involvement activities in public housing sites, schools, neighborhood centers, and YMCAs.

Funding: \$40,000

YMCA of South Florida Preschool Programs:

Provides children, ages 0 to 5 years, with high-quality early care and education in Little Haiti, Liberty City/Model City and Homestead.

Funding: \$35,000

Youth Co-Op

Academic Success Program: Provides tutoring and skill building for students.

Funding: \$35,000

YWCA of Greater Miami

YWCA Early Childhood Program: Provides high-quality early care and education to children ages 0 to 5 years from multicultural and socio-economically diverse communities.

Funding: \$80,000

Youth Program: Helps youth develop vital skills and enhance their personal character through positive social interactions, anger management, conflict resolution, self-esteem enhancement, basic life skills preparation, community and multi-cultural projects, and positive family activities.

Funding: \$15,000

FINANCIAL STABILITY PROGRAMS**The Advocacy Network on Disabilities**

Residential Stability for Individuals with Disabilities: Advocates, coordinates and provides supports and services to individuals with disabilities who are experiencing economic emergencies.

Funding: \$50,000

Branches

ASSETS Small Business Program: Supports small business owners in their efforts to achieve success and stability.

Funding: \$55,000

Ways to Work Program: Provides financial coaching and enables clients to purchase reliable vehicles, paving the way for them to improve quality of life for themselves and their families.

Funding: \$55,000

Centro Campesino Farmworker Center

O.P.E.N.D.O.O.R.S: Provides computer training, interviewing skills, resume building and access to job search tools for residents of southernmost Miami-Dade County.

Funding: \$30,000

Steps to Financial Fitness: Provides free foreclosure prevention services and access to tools and resources for low- to moderate-income homeowners in distress.

Funding: \$40,932

Citrus Health Network

Family Refuge for Adolescents in Transition (FRAT House): Provides young adults, 18 to 23 years old, who are exiting the foster care system with transitional housing and other support.

Funding: \$35,278

Communities In Schools of Miami

WAGES – Work and Growth Experiences for Students: Provides students at three Title I high schools the skills and knowledge base to money-management strategies to achieve financial health and wellness.

Funding: \$20,271

Cuban American National Council

CNC Employment & Training Center: Provides pre-employment skills workshops and job placement services to individuals in the community seeking self-sufficiency.

Funding: \$30,000



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Goodwill Industries of South Florida

Vocational Rehabilitation: Employs people with disabilities with a skill level appropriate job, maximizing their earnings and benefits.
Funding: \$340,000

Greater Miami Service Corps

Greater Miami Service Corps: Provides young people, ages 18 - 24, many of whom have experienced difficult life challenges, an opportunity to reconnect to positive pathways through services including, paid and unpaid work experience, life skills training and counseling.
Funding: \$25,000

Jewish Community Services

Homeless Outreach for Prevention and Employment (Project HOPE): Assists individuals who are homeless with re-entering the workforce through vocational training and job placement.
Funding: \$35,000

Job Works: Provides training and job opportunities to unemployed and underemployed individuals leading to long term self-sufficiency.
Funding: \$35,000

Shalom Bayit Domestic Violence Program:

Assists survivors of domestic abuse and their children by supporting them culturally, emotionally, and financially in order for them to become independent and regain their self-esteem.
Funding: \$20,000

Legal Services of Greater Miami

Financial Stability Legal Project: Provides clients of United Way Center for Financial Stability with legal guidance to promote their financial stability.
Funding: \$50,000

Overtown Youth Center

Inspire, Engage, Employ (IE2): Provides direct program services for high-school and post-secondary youth to ensure workforce readiness training and full-time or part-time employment for 100 aspiring youth. An additional 100 youths, ages 15-19, obtain a full-time summer job, internship or apprenticeship.
Funding \$40,000

Richmond-Perrine Optimist Club

NYES Summer Youth Employment Program: Provides disadvantaged youth who reside in high-risk neighborhoods with paid work experience during the summer months.
Funding: \$50,000

Salvation Army Miami Area Command

Miami Area Command Shelter: Provides a safe haven for homeless individuals while they work toward stabilizing their lives.
Funding: \$75,000

Sant La Haitian Neighborhood Center

Financial Stability for the Haitian Community of Miami-Dade County: Provides workforce development services to the Haitian community leading to employment security and self-sufficiency.
Funding: \$90,000

Youth Co-Op

Early Self Sufficiency Program: Helps refugees, asylees and new arrivals to the U.S. with educational and employment opportunities.
Funding: \$80,000

Employment Specialist Program: Offers integrated services to assess, plan, implement, coordinate, monitor and evaluate options and services to meet clients' needs through a collaborative process with the United Way Center for Financial Stability at north and south locations.
Funding: \$50,000

YWCA of Greater Miami

Economic Empowerment Program: Provides financial education, access to banking products and asset building initiatives to help individuals and families improve their financial stability.
Funding: \$50,000

Through a Response Fund program grant, United Way is also investing in our children's future: Catalyst Miami: \$100,000.

HEALTH PROGRAMS

The Arc of South Florida

ARC Guardianship Program: Provides older adults with developmental disabilities, who have been determined to be incompetent by a court, with guardianship services.
Funding: \$27,991

Care Resource

Project ACT – Access to Care through Testing: Provides mobile units that reach people with preventive screenings for HIV, STD's, heart health and more as well as counseling, referrals and linkages to a neighborhood health center.
Funding: \$99,968

Catholic Charities – Services for the Elderly

Nutrition and Social Support: Provides congregate meals, educational workshops, and social and recreational activities to low-income, older adults.
Funding: \$69,630

Children's Home Society of South Florida

Healthy Families Miami-Dade: Provides intensive home-visitations for at-risk families while the mother is pregnant and following the birth of the baby to ensure the health and safety of the child as well as to connect the family with other community resources.
Funding: \$69,978

Citrus Health Network

Assessment and Emergency Services: Receives people on a 24-hour basis who are mentally ill and experiencing a crisis in order to provide an evaluation and triage to the appropriate level of mental health treatment.
Funding: \$93,970

Common Threads

Healthy Cooking & Nutrition Education for Underserved Children & Families: Provides healthy cooking and nutrition education programs for children, their families and their teachers at six schools in underserved Miami communities.
Funding: \$59,981

Community Smiles dba Dade County Dental Research Clinic

Oral & Dental Care for the Uninsured: Provides oral health education and dental care for low-income and uninsured families.
Funding: \$69,978

Douglas Gardens Community Mental Health Center

Community Mental Health Center/Drop-In Center: Provides people with serious mental illness with peer-to-peer counseling in a safe and supportive community environment for the purpose of fostering coping skills, resiliency and other skills needed to continue functioning in the community.
Funding: \$19,994

Domestic Violence Counseling:

Provides assessment, crisis intervention, safety planning and mental health treatment to victims of domestic violence.
Funding: \$33,989

Easterseals South Florida

In-Home Respite (Case Management and Support for Older Adults and Caregivers): Periodically relieves family caregivers of their 24-hour responsibilities by providing in-home care for home-bound older adults with Alzheimer's or other cognitive impairments. Funding: \$120,748

Epilepsy Florida

Integrating Behavioral Health into Chronic Disease Prevention: Incorporates psychological evaluation, counseling and treatment for individuals with epilepsy.
Funding: \$32,990

Medical Services Program: Provides specialized medical care for indigent clients with seizure disorders or epilepsy including initial testing, coordination of neurological evaluations, case management and emergency medications.
Funding: \$17,994

Family Christian Association of America

FCAA "Healthy Kids Miami": Provides physical assessments, education and awareness activities to instill lifelong healthy eating and wellness habits in children.
Funding: \$99,502

Family Resource Center of South Florida

Healthy Foster Kids Program: Ensures children in foster care receive medical and dental services.
Funding: \$99,470

Parent Education Program: Provides parent education using an evidence-based model proven to lower the reoccurrence of child abuse and neglect.
Funding: \$44,986

Healthy Start Coalition

You're Not Alone: Moving Beyond Depression: Provides screening to 200 pregnant and postnatal women, 16 years or older, to identify, treat and reduce maternal depression.
Funding: \$52,733

Hearing & Speech Center of Florida

Early Childhood Health Screening: Screens children ages 0 to 5 years in early care and education centers throughout Miami-Dade County for early detection of speech, language, hearing, vision or physical challenges.
Funding: \$57,982

Therapy for ALL: Provides professional evaluations, referrals to specialists, and ongoing speech-language, occupational, or physical therapies for children and adults with disabling conditions who are uninsured or underinsured.
Funding: \$110,221

Institute for Child and Family Health

Child & Family Counseling: Provides individual, group, or family therapy for children when their families are unable to pay for services (because they are uninsured or have reached the maximum cap allowed by Medicaid or private insurance).

Funding: \$87,972

Infant Mental Health: Provides therapeutic treatment for children ages 0 to 5 years with significant emotional, attachment and/or behavioral difficulties.

Funding: \$109,965

Jewish Community Services

Children's Targeted Case Management: Targets children and teens with mental health issues to provide the counseling, case management, and links to basic services so they can remain together at home (avoiding placement in a residential treatment facility).

Funding: \$269,914

Clinical Services: Provides individual, couples, family, and group counseling to address a broad range of episodic and/or chronic mental health conditions for people of all ages.

Funding: \$298,905

Older Adult Comprehensive Care

Management: Provides individualized care management to address physical, psychological and social needs for vulnerable older adults ages 55 and older.

Funding: \$113,397

Little Havana Activities and Nutrition Centers of Dade County

Elderly Meals Program: Provides congregational and home-delivered meals to low-income, older adults.

Funding: \$135,609

Michael-Ann Russell Jewish Community Center

Senior Wellness Program: Provides older adults ages 60 and above, with a wide variety of fitness classes, daily educational courses, intergenerational events, social and cultural activities, nutrition advice, and transportation services.

Funding: \$40,982

Special Needs Program: Provides children with special needs, ages 6 to 18, with social and recreational programs based on each child's ability, including one-on-one "shadows" needed for them to participate in mainstream recreation programs.

Funding: \$30,488

Open Door Health Center

Health Care Access Program: Provides primary health care to uninsured families in south Miami-Dade as well as coordination of volunteer medical specialists.

Funding: \$19,994

Women's Health Program: Provides women's health exams, coordination of donated mammograms, follow-up doctor visits, and referrals to other community resources for low-income uninsured women.

Funding: \$29,990

Overtown Youth Center

Wellness Program: Provides youth with healthy lifestyle options through a healthy living curriculum including culinary courses, organized sports, dance and active play, to better equip them to perform well in school and ultimately in life.

Funding: \$49,984

Sant La Haitian Neighborhood Center

Creating a Culture of Health in the Haitian Community: Provides recruitment and one-on-one counseling to help Haitian immigrants enroll in and renew public health insurance for children and families (e.g. market place insurance, Medicaid, Kidcare, etc.) as well as link to a medical home for preventive health care services.

Funding: \$23,539

Southwest Social Services

Congregate Meals & Supporting Services: Provides congregational meals, transportation and supportive services, including nutrition education, recreation and health support to low-income older adults.

Funding: \$44,812

SWSS Home Delivered Meals: Provides home-delivered meals to low-income older adults.

Funding: \$45,766

United HomeCare Services

Caring United: Home & Community Support for Older Adults and Family Caregivers:

Provides in-home services for low-income, home-bound, older adults including home health aides to assist with bathing and dressing, homemaker services such as meals and laundry, case management and, in some cases, community supports such as home delivered meals, adult day care and more.

Funding: \$494,770





YWCA of Greater Miami

Family Wellness: With a specific emphasis on reaching uninsured and underinsured women from African-American, Haitian, Caribbean and Hispanic communities, provides cancer awareness and education, linkages to diagnostic cancer services in our community, and subsidies for clinical breast examinations when needed. Funding: \$64,979

Empower U

Empower U provides health care services, including primary medical care, well child visits and immunizations, prenatal care, mental health and substance abuse counseling, HIV, Hepatitis-C and STD screening and treatment, among other services, to underserved minority residents disproportionately affected by health disparities.

SPECIAL PARTNERSHIPS

The following programs represent services that have been deemed to be essential for the functionality of the social services delivery system and/or the community's ability to respond to emergencies. These are programs that may not fall into our education, financial stability or health impact areas but are supportive of the larger mission of United Way.

Disaster Cycle Services | American Red Cross of Greater Miami & the Keys

The American Red Cross' Disaster Services program includes response, recovery and readiness activities such as mass care, client casework and assistance, disaster health and mental health services to meet disaster victims' immediate needs and reduce the suffering of victims of natural and man-made disasters.

Foster Care Citizen Review | Florida Foster Care Review

Based on the concept of citizen review – using volunteers as independent monitors of the foster care system – Foster Care Citizen Review addresses both the need to help the courts with increasing caseloads and the need to involve communities in the care of foster children. Florida Foster Care Review (FFCR) recruits and trains volunteers to review and monitor cases of children in foster care during monthly Citizen Review Panel (CRP) hearings.

JCS Helpline Services | Jewish Community Services

The 2-1-1 information and referral line was created as a way to give communities an easy number to remember through which they can access valuable information about available services free of charge. Through needs assessments and referrals, community members and social service

providers are connected to services such as education, employment, food, health care, housing, income support and counseling at any hour, even during times of crisis or disaster. Jewish Community Services assists callers 24/7, 365 days a year backed up by an extremely large database of community resources.

Residential 24/7 Emergency Youth Shelter | Miami Bridge

The Miami Bridge Residential 24/7 Emergency Youth Shelter program provides respite shelter and care to youth, aged 10 to 17 years, who run away from family situations characterized by abuse, neglect or domestic violence. In addition, the Department of Children and Families (DCF) and the child welfare system turn to Miami Bridge when no appropriate community-based homes are available to provide domicile for adolescents who have been removed from their homes or who are lingering in the system. The program serves nearly 400 children every year at their central Miami-Dade and Homestead locations, providing 24-hour supervision along with crisis intervention, counseling (individual, group and/or family), health and wellness, and socialization in the community.

2019-2020 COMMUNITY PROGRAM PARTNERS

11th Judicial District
 AARP
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 The Advocate Program
 Age-Friendly Miami-Dade
 Alliance for a Healthier
 Generation
 Alzheimer's Association -
 Southeast Florida Chapter
 A New World Academy I
 A New World Academy II
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 Capital Good Fund
 Care Court
 Carol City Elementary School
 Catalyst Miami
 Centro Campesino Farmworker
 Center
 Character Playbook™

Children's Forum
 The Children's Movement
 of Florida
 The Children's Trust
 Citi Bank
 Citrus Health Network Inc.
 City of Miami
 Clements Family Day Care Home
 Colgate Bright Smiles
 Comcast Internet Essentials
 Community Based Care
 Alliance
 Community Playthings
 Community Smiles
 Comprehensive Health Center
 Connect Familias
 Consortium for a Healthier
 Miami-Dade
 Cuban American National
 Council (CNC)
 Dade County Federal Credit
 Union
 Department of Veterans Affairs
 Disciples ABC Learning Inc.
 Early Head Start-Child Care
 Partnerships
 Early Learning Coalition of
 Miami-Dade
 Easterseals South Florida
 Educare Learning Network
 Educate Tomorrow
 Epilepsy Florida

Ethel F. Beckford/Richmond
 Elementary School
 EveryoneOn
 Family Central Inc.
 FamilyWize
 Fatherhood Task Force of
 South Florida
 FDIC
 Feeding South Florida
 Financial Planning Association
 First Bank
 First Five Years Fund
 FLIPANY
 Florida Asthma Coalition
 Florida Blue
 Florida Children's Forum
 Florida Community Bank
 Florida Council on Aging
 Florida Department of Children
 and Families
 Florida Department of Health
 in Miami-Dade
 Florida Early Learning
 Consortium
 Florida Head Start
 Collaboration Office
 Florida Health Justice Project
 Florida International University
 Florida International University
 After-School All-Stars
 Florida International University
 Veteran and Military Affairs

Florida KidCare Coalition of
 Miami-Dade County
 Florida National University
 Florida Shots
 Free Injury Coalition for
 Kids - Miami
 Fruity Veggie Nutrition
 Galleria Farms
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 Florida
 Grameen America
 Gray Panthers
 Greater Miami Chamber of
 Commerce
 Head Start/Early Head Start
 Program
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 Health Foundation of South
 Florida
 Healthy Start Coalition
 Healthy West Kendall
 Hearing and Speech Center of
 Florida Inc.
 The Hospitality Institute
 Housing Authority of Miami
 Beach
 Independent Living Systems
 Institute for Child and Family
 Health Inc.



International Rescue Committee
 Jackson Health System
 Jessie Trice Community Health System
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 Literacy Partners
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 MCCJ
 M-DCPS FCIAAC
 Me To We
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 Miami Dade College
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 Miami-Dade County Community Action and Human Services
 Miami-Dade County Homeless Trust
 Miami-Dade County Public Schools

Miami-Dade Transportation Planning Organizations
 Miami Dolphins FOOTBALL UNITES™
 The Miami Foundation Inc.
 Miami VA Healthcare System
 Mitchell Large Family Child Care Home
 Molina Healthcare
 My Therapy Center
 NAMI Miami-Dade County Neighborhood Housing Services of South Florida
 Nicklaus Children's Hospital
 North Miami Foundation for Senior Citizens' Services
 Nova Southeastern University
 Opa-Locka Community Development Corporation
 Open Door Health Center
 Operation Sacred Trust
 Osman Family Day Care Home
 Ounce of Prevention Fund
 New Life Resources Inc.
 Overtown Children and Youth Coalition
 Partners for Self-Employment
 Regions Bank
 Residential Plaza
 Sertoma Speech and Hearing Foundation of Florida

Short Chef
 Silent Victims of Crime
 South Florida Business Council - Education Quality Workgroup
 South Florida Community Development Coalition
 South Florida Digital Alliance
 South Florida Human Trafficking Task Force
 Southwest Social Services
 St. Alban's Day Nursery
 StartUP FIU
 Stearns Weaver Miller Weissler Alhadeff & Sitterson PA
 Stop Parenting Alone
 Suited for Success Inc.
 Sundari Foundation/Lotus House
 SunTrust
 Synovus Bank
 Teaching Strategies
 Together for Children
 Theresa Brooks Family Day Care Home
 Thriving Mind
 Tiny Kingdom Learning Center
 Tropical Financial Credit Union
 UHI Community Care Clinic
 United HomeCare Services

United Way of Broward County
 United Way of Florida
 United Way Worldwide
 University of Florida
 University of Miami Mailman Center
 University of Miami-Nova Southeastern University
 Center for Autism and Related Disabilities
 University of Miami Pediatric Mobile Clinic
 Urban Health Partnerships
 Veterans Association of Real Estate Professionals
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UNITED WAY OF MIAMI-DADE

THE WORLD HAS CHANGED OUR NEEDS HAVE NOT GIVE NOW



PLEASE COMPLETE (PRINT):

Your information

MR/MRS/MS FIRST NAME MI LAST NAME SUFFIX

HOME ADDRESS CITY STATE ZIP

PERSONAL EMAIL CELL PHONE HOME PHONE BIRTH DATE (MM/DD/YY)

EMPLOYER NAME WORK PHONE WORK EMAIL

I am a Leadership giver and wish to combine my gift with that of _____ Name. Amount of his/her gift \$ _____

Spouse/Partner

MR/MRS/MS FIRST NAME MI LAST NAME SUFFIX ANNIVERSARY DATE (MM/DD/YY)

EMPLOYER NAME BIRTH DATE (MM/DD/YY) PERSONAL EMAIL

UNITED WAY DOUBLES THE IMPACT OF YOUR GIVING THROUGH MATCHING GRANTS, CORPORATE, IN-KIND GIFTS AND MORE.

MY METHOD OF PAYMENT

ONE TIME PAYROLL DEDUCTION
My total annual gift.
AMOUNT \$ _____

PAY PERIOD DEDUCTIONS
My total annual gift.
AMOUNT \$ _____
I want to give the following amount each pay period:
 \$50 \$25 \$10 \$5
Other \$ _____
My pay period is
 weekly (52) every other week (26)
 twice a month (24) once a month (12)

DIRECT GIFT
My total annual gift.
AMOUNT \$ _____
Direct gift to be paid by:
 Personal check (enclosed)
 For secure credit card and/or electronic check payment, visit unitedwaymiami.org/donate or call (305) 646-7061.
 For donations of stock or any other questions, please call (305) 646-7055.

PLEASE MAKE A GIFT

My last gift was \$ _____

This year, I wish to (select one and sign below):

Make a gift of \$ _____

Increase my gift by:
 ____% 20% 10% 5%

I WANT TO DIRECT MY GIFT TO A SPECIFIC AREA:

EDUCATION helping children and youth reach their full potential
\$ _____

FINANCIAL STABILITY helping families pave a path to financial independence
\$ _____

HEALTH helping everyone lead healthy and productive lives
\$ _____

PLEASE SELECT

Payment enclosed Through payroll donation Please deduct from my bonus

I wish to be billed (select one): Monthly Quarterly Once on _____ (date)

I wish to pay by stock. Please call (305) 646-7055

I wish to pay via credit card and/or electronic check. Visit www.unitedwaymiami.org/donate or call (305) 646-7061

To restrict your contribution, please see the back of this form.

FAST TRACK TO LEADERSHIP

Make a fast track or multi-year pledge – please indicate amount for all three years:

\$Year 1 \$Year 2 \$Year 3

See reverse for details

LEAVE A LEGACY:

I want to make a gift to The Endowment \$ _____

I would like to make a legacy gift via my will, estate plan or other instrument

I would like more information about legacy giving

I want my gift to be repeated in perpetuity unless I change or terminate my pledge on this website by December 30 of that year.

GET INVOLVED:

I am 40 or younger, which qualifies me for United Way's Young Leaders

I want to be part of United Way Women United

I want to be part of United Way Tocqueville Society

I am 30 or younger, which qualifies me for United Way's LINC

I have been contributing to for ____ years. Register me as a United Way Loyal Contributor

In signing this form, I agree to make this gift and authorize my employer to deduct from my check if I choose payroll donation or bonus as my payment method.

Signature _____

Date _____

Thank you for your gift to United Way

About United Way of Miami-Dade

Since 1924, United Way of Miami-Dade has been an enduring force in changing lives and creating a positive impact in our community. Our community of volunteers and advocates are more committed than ever to working with us to build a stronger Miami. It is through our work in education, financial stability and health that we effect change – transforming vulnerability into empowerment, poverty into opportunity and despair into hope.

Investment/recognition options

Family gifts – You can be a part of our Leadership & Endowment Circle by combining your gift with that of your spouse/partner for a total donation of \$1,000 or more annually. Further, you can be part of our United Way of Miami-Dade Tocqueville Society by combining your gift with that of your spouse/partner for a total of \$10,000 or more.

Fast track giving – Through our fast track program, you can attain a higher level of giving over a three-year period through annual increases. Based on your commitment, you will receive recognition at the higher level beginning the first year.

LINC Lead Impact Network Change. LINC is a group of dynamic individuals—30 and younger who are passionate about building a stronger Miami.

Loyal Contributor – If you have been giving to United Way - any United Way - for **10 years or more**, we want to know about it. We want to show our appreciation and give you our special thanks for all you have done for so many people in our community. Your consistent support has changed lives.

Tocqueville Society (TS) – The United Way Tocqueville Society is an influential group of dynamic leaders who are devoted to building a stronger Miami.

The United Way Endowment – The United Way Endowment perpetuates our work by building a permanent savings account for our future. The Endowment provides United Way the financial stability and flexibility to continue to create lasting solutions to our emerging health and human service needs.

Women United (WU) – Women United is a circle of purpose-driven women, passionate about making a difference through philanthropy and service.

Young Leaders (YL) – United Way Young Leaders is an engaged group of young professionals—40 and younger—who are dedicated to building a stronger Miami.

Giving options

Invest directly in the community plan and improve lives.

When you invest directly in the community plan, your gift helps us further our goals in education, financial stability and health. When you choose to target your gift to one or more of United Way's three areas of impact, your gift will be invested exclusively to address needs in that specific area of interest or concern. Trained, professional volunteers, knowledgeable about the needs of Miami-Dade, determine how best to accomplish our goals. They also monitor the effectiveness of each program. Every \$1 dollar invested in the community plan turns into \$2.16 worth of help to our community.

Restricting your gift

If you choose to limit the impact of your contribution by restricting it to a specific agency, your contribution will not have the benefits of matching funds or United Way program monitoring. With the exception of restrictions to United Ways in Florida, United Way will retain one-and-a-half-percent (1.5%) of the restricted amount, to

offset fundraising and processing expenses. In order for an agency to receive restricted funds through United Way, it must meet the following eligibility criteria:

- Nonprofit, tax-exempt IRS 501 (c) (3) status
- Or, any United Way (even if outside of Florida)

To restrict your contribution to a specific agency, there is a minimum amount of \$100. Send an email with the name of your restricted agency and the amount to restrictedcontributions@unitedwaymiami.org

Impact council volunteers begin determining agency allocations as of January 1.

Any restrictions received after that deadline cannot be honored. If you have any questions, please contact your employee campaign manager or call United Way's Contributor Choice administrator at (305) 646-7070.

Leadership giving levels

Cornerstone	\$2,500 - \$4,999
\$1,000 - \$2,499	Pioneer
Pillar	\$5,000 - \$9,999

United Way of Miami-Dade Tocqueville Society giving levels

Membres de la Société	La Société Nationale
\$10,000 - \$24,999	\$100,000 - \$999,999
Ordre de Liberté	La Table Ronde d'un
\$25,000 - \$49,999	Million de Dollars
Ordre d'Egalité	\$1 million or more
\$50,000 - \$74,999	La Table Ronde de Cinq
Ordre de Fraternité	Millions de Dollars
\$75,000 - \$99,999	\$5 million or more

Fast track

<i>To Leadership:</i>	Year 1	Year 2	Year 3
Cornerstone	\$500	\$750	\$1,000
Pillar	\$1,000	\$1,750	\$2,500
Pioneer	\$2,500	\$3,750	\$5,000

To Tocqueville Society:

Membres de la Société...	\$5,000	\$7,500	\$10,000
Ordre de Liberté	\$15,000	\$20,000	\$25,000
Ordre d'Egalité.....	\$30,000	\$40,000	\$50,000
Ordre de Fraternité.....	\$55,000	\$65,000	\$75,000
La Société Nationale.....	\$80,000	\$90,000	\$100,000

For giving levels over \$10,000, we can tailor a personalized fast track option. Please contact (305) 646-7020 or tocqueville@unitedwaymiami.org

Please return gift card to your campaign coordinator. For your tax records, regarding payroll donations, you will need a copy of your pay stub, W-2 or other employer document showing the amount withheld and paid to a charitable organization. Consult your tax advisor for more information.

100% OF CONTRIBUTIONS ARE RECEIVED BY UNITED WAY OF Miami-Dade. REGISTRATION NUMBER SC-00630. A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING 1-800-HELP-FLA TOLL-FREE WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE. UNITED WAY HAS PROVIDED NO GOODS OR SERVICES IN RETURN FOR YOUR CONTRIBUTION THAT WOULD LIMIT THE TAX DEDUCTIBILITY OF YOUR CONTRIBUTION.



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz,
Town Manager

Subject: **Resolution No. 2736.21 - Approving a Memorandum of Understanding with the Panama City Police Department**

Item Number:

3

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2736.21 as presented.

Background:

The Traffic and Criminal Software System (TraCS), is a system that will allow Golden Beach Police Officers to complete Accident Reports, Traffic Citations and Tow Slips electronically. Presently the Panama City Police Department is the authorized Police Agency that not only houses and maintains the software, but also grants access to users. These systems are hosted by the Panama City Police Department, as such a memorandum of understanding is needed.

(The TraCS Software and Elvis System are linked together)

Fiscal Impact:

There is no cost to the Town.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2736.21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN THE TOWN OF GOLDEN BEACH AND THE CITY OF PANAMA POLICE DEPARTMENT; 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 MEMORANDUM OF UNDERSTANDING (the "Agreement") with the City of Panama Police Department, Florida, attached to this Resolution as Exhibit "A" between the Town and the City of Panama Police Department, 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 Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____
Councilmember Jaime Mendal	_____
Councilmember Bernard Einstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,

Florida, this 20th day of April, 2021.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

MEMORANDUM OF UNDERSTANDING

Traffic and Criminal Software (TraCS)

WITNESSETH

WHEREAS, on April 1, 2021 ("Effective Date") this MOU is entered into by and between The Panama City Police Department, hereafter referred to as PCPD, and the Golden Beach Police Department, hereafter referred to as Contract Agency (CA), which both criminal justice agencies, formally recognized by the Federal Bureau of Investigation (FBI) and the Florida Department of Law Enforcement (FDLE), and;

WHEREAS, PCPD and the CA are headquartered within the boundaries of the State of Florida, and;

WHEREAS, both PCPD and the CA have entered into Criminal Justice User Agreements (UA) with FDLE and are required to abide by the current FBI Criminal Justice Information System (CJIS) Security Policy (CSP) for access to state and national Criminal Justice Information (CJI) as defined by the CSP, and;

WHEREAS, the FDLE CJIS Director functions as the CJIS Systems Officer (CSO) for the State of Florida, required by the CSP and UA to grant and authorize access to CJI within the State of Florida, and;

WHEREAS, PCPD presently has the benefit of contracting with TraCS Florida, a private vendor, operated and maintained by FSU, which provides access to TraCS, and;

WHEREAS, the CA wishes to utilize the PCPD FSU TraCS Systems for law enforcement purposes, and;

WHEREAS, PCPD is willing to share individual background screening information obtained from state and national fingerprint-based records checks with the CA, in a manner consistent with the requirements of the CSP;

WHEREAS, unescorted physical or logical access is defined in Appendix A of the CSP under the definition for Access to Criminal Justice Information.

NOW THEREFORE, the parties agree as follows,

1. FSU will provide PCPD with a current and complete list of all personnel who require unescorted physical or logical access to CJI in TraCS.
2. PCPD will maintain a MOU with the Florida Highway Patrol stating FHP is the lead criminal justice agency for DSM, where the TraCS server physically resides.
3. Per the MOU with FHP, FHP will ensure that all DSM personnel meet CJIS requirements for personnel screening and will notify PCPD of any personnel change.

4. PCPD will ensure all personnel provided in Section 1, above, are appropriately screened and trained.
5. PCPD will fingerprint and submit the requisite identification information on personnel who require unescorted physical or logical access to CJI in TraCS prior to being granted access. PCPD will use its criminal justice ORI for submitting fingerprints required by the CSP and UA. PCPD will retain the fingerprint-based records check, the signed security addendums, and the completed Security Awareness Level 4 certificates for said personnel.
6. PCPD will maintain a current and complete list of all personnel who have been authorized to unescorted physical or logical access to CJI in TraCS. Individual information shall include name, date of birth, and if previously provided, Social Security Number or unique identification to accurately identify the individual.
7. PCPD shall provide to the CA the list of all personnel who are authorized unescorted physical or logical access to CJI inside TraCS.
8. PCPD shall defer to the FDLE CSO regarding any issues with respect to unescorted physical or logical access to CJI and/or CJI systems eligibility as required by the CSP and UA.
9. When any change occurs to the list of authorized personnel, the PCPD shall provide to the CA the corrected or revised list of authorized personnel, and specifically identify any additions, deletions, or modifications to the list.
10. PCPD will notify the CA in the event that an individual, whether seeking or already authorized unescorted physical or logical access to CJI in TraCS, is denied such access by the FDLE CSO.
11. To properly assess any potentially disqualifying information as it becomes available, every year, PCPD shall perform a name-based check via the FCIC message switch, to include, but not limited to, hot files, and state/national criminal history record information searches, on all personnel authorized unescorted physical or logical access to CJI in TraCS.
12. Upon notification/determination of any type of reported or observed criminal or other disqualifying activity by an individual authorized access to CJI in TraCS, the PCPD shall immediately notify the CA via formal correspondence of the individual's activity.
13. PCPD shall immediately notify the CA upon learning of the termination or suspension from employment of an individual authorized access to CJI in TraCS.
14. The CA shall be entitled to use, through agents and employees of the PCPD, the TraCS interface located at DSM Technology Consultants, LLC (DSM) data centers located in Winter Haven, FL. for the purpose of gaining access to information Systems for law enforcement purposes.
15. The CA agrees to abide by all applicable logical, state, and federal laws, rules, and regulations, with regards to the use of any device accessing CJI and/or TraCS under the terms of this agreement.

16. The CA agrees to abide by all terms and conditions of the most recent UA executed into between FDLE and the CA.
17. The CA agrees that it shall make use of the TraCS access in compliance with the CSP.
18. If the CA intends to use mobile devices (as defined in the CSP), the CA agrees to have and operate a Mobile Device Management (MDM) solution as required by the CSP.
19. In compliance with the FDLE UA, the CA agrees to have a formal written policy restricting criminal justice applications and networks access to agency owned devices and forbidding access and use of criminal justice applications and networks access on personally owned or public devices.
20. The CA grants DSM permission to retain and host all records created inside TraCS by the CA in accordance with the CSP and FDLE UA.
21. The CA acknowledges that backups for all hosted records created inside TraCS by the CA are stored at DSM.
22. The CA grants PCPD and aforementioned personnel provided in section 1 permission to view and create records in TraCS on behalf of the CA solely for the purposes of training or troubleshooting.
23. The CA agrees that neither PCPD nor the aforementioned personnel provided in section 1 are responsible for fulfilling public records requests on behalf of the CA. PCPD agrees to forward all public records requests it receives for records created and/or owned as described in section 22 by the CA to the CA.
24. The CA retains ownership of all records created inside TraCS by the CA and responses generated as a direct result of the CA, including user accounts, account access and audit logs, user activity, query history, and query responses, and agrees to fulfill any and all public records requests regarding those records.
25. The CA agrees that neither PCPD nor the aforementioned personnel provided in section 1 are responsible for fulfilling non-governmental, third-party requests for records on behalf of the CA. PCPD and the TraCS agree to forward all records requests received for records created and/or owned as described in section 22 by the CA to the CA.
26. PCPD agrees that the current FCIC Agency Coordinator (FAC) of the CA as recorded with FDLE and/or the current agency head within the CA shall be notified by PCPD of updates and information regarding personnel authorized to access CJ, including but not limited to when an individual is added or removed from the list of authorized users or when an individual on the list is arrested.
27. PCPD shall have formal written guidelines defining the processes associated with implementation of this Agreement.
28. PCPD will forward a copy of this Agreement of the FDLE CSO.

29. The term of this agreement shall commence on the Effective Date and shall remain in force until terminated in accordance with the terms herein.
30. Either party may terminate this Agreement upon thirty (30) days written notice or immediately by PCPD without notice upon finding that the CA has violated terms of this Agreement, or immediately by the CA without notice upon finding that PCPD has violated the terms of this MOU.
31. This agreement constitutes the entire agreement of the parties and may not be modified or amended without written agreement executed by both parties and establishes procedures and policies that will guide all parties to comply and adhere to the CJIS Security Policy.
32. This Agreement supersedes all prior or contemporaneous negotiations, commitments, agreements (written or oral) and writings between PCPD and the CA with respect to the subject matter hereof. All such other negotiations, commitments, agreements and writings will have no further force or effect, and the parties to any such other negotiation; commitment, agreement or writing will have no further rights or obligations there under.

[SIGNATURES ON THE FOLLOWING PAGE]

IN WITNESS HEREOF, the parties hereto have caused this Agreement to be executed by the proper officers and officials.

Panama City Police Department

Agency Name (PCPD)

DocuSigned by:
Scott Ervin

Authorized Signatory (PCPD)

K. Scott Ervin #1999

Chief of Police

Printed Name / ID #

Title

Golden Beach Police Department

Agency Name (CA)

DocuSigned by:
Rudy Herbello

Authorized Signatory (CA)

Rudy Herbello

#5040

Police Chief

Printed Name / ID #

Title

The current FBI CJIS CSP mandates all agencies connected to the FBI CJIS systems adhere to regulation set forth within the Security Policy. Included within the term "personnel" are all individuals who are utilized by criminal justice agencies to implement, deploy, and/or maintain the computers and/or networks of the criminal justice agency which are used to access FBI CJIS systems. These individuals include city/county IT personnel, and private vendors. The subject of non-criminal justice governmental personnel and private vendors is addressed in Sections 5.1.1.5(1) of the CJIS Security Policy, and the Security Addendum, which can be found in Appendix H.

Certificate Of Completion

Envelope Id: 164EE36C41104468B7FE216DC10467E3	Status: Completed
Subject: Please DocuSign: TraCS MOU Golden Beach PD	
Source Envelope:	
Document Pages: 5	Signatures: 2
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Enveloped Stamping: Enabled	Amy Pontillo
Time Zone: (UTC-05:00) Eastern Time (US & Canada)	A1400 University Center
	Tallahassee, FL 32306-2370
	alc06d@fsu.edu
	IP Address: 69.232.46.36

Record Tracking

Status: Original	Holder: Amy Pontillo	Location: DocuSign
3/15/2021 1:57:46 PM	alc06d@fsu.edu	

Signer Events

Rudy Herbello
rherbello@goldenbeach.us
Police Chief

Security Level: Email, Account Authentication
(None)

Signature

DocuSigned by:
Rudy Herbello
2EA887C4E0C34E4

Signature Adoption: Pre-selected Style
Using IP Address: 174.140.109.146

Timestamp

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Viewed: 3/15/2021 3:01:47 PM
Signed: 3/15/2021 3:03:41 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Scott Ervin
servin@pcgov.org
Chief of Police

Security Level: Email, Account Authentication
(None)

DocuSigned by:
Scott Ervin
51D6DBE0F38B43E

Signature Adoption: Pre-selected Style
Using IP Address: 207.98.216.210

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Viewed: 3/15/2021 3:31:16 PM
Signed: 3/15/2021 3:31:34 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Julio Soca
jsoca@goldenbeach.us

Security Level: Email, Account Authentication
(None)

VIEWED

Using IP Address: 166.137.19.8
Viewed using mobile

Sent: 3/15/2021 1:58:51 PM
Viewed: 3/15/2021 2:11:42 PM

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Carbon Copy Events

Status

Timestamp

Carbon Copy Events	Status	Timestamp
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<p>Olivia Hand ohand@pcgov.org Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 3/15/2021 3:31:36 PM Viewed: 3/15/2021 3:45:08 PM
<p>Amy Pontillo alc06d@fsu.edu Systems Architect Florida State University Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 3/15/2021 3:31:36 PM Resent: 3/15/2021 3:31:40 PM
<p>Seth Bartee sab03c@fsu.edu Security Level: Email, Account Authentication (None) Electronic Record and Signature Disclosure: Not Offered via DocuSign</p>	COPIED	Sent: 3/15/2021 3:31:36 PM

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	3/15/2021 3:31:16 PM
Signing Complete	Security Checked	3/15/2021 3:31:34 PM
Completed	Security Checked	3/15/2021 3:31:37 PM

Payment Events	Status	Timestamps
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TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz,
Town Manager

Subject: **Resolution No. 2737.21 - Approving Mutual Aid Agreement
with the State Mutual Aid Agreement**

Item Number:

4

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2737.21 as presented.

Background:

This resolution is for a Statewide Mutual Aid Agreement (SMAA) between the State of Florida, Division of Emergency Management and participating cities/towns (Town of Golden Beach) in order to render assistance during an emergency.

The "Comprehensive Emergency Management Plan" is the biennial plan issued by the Division in accordance with Florida Statute 252.35(2)(a).

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. 2737.21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MUTUAL AID AGREEMENT BETWEEN THE TOWN AND THE STATE OF FLORIDA, DIVISION OF EMERGENCY MANAGEMENT; 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 State of Florida, Division of Emergency Management, Florida, attached to this Resolution as Exhibit “A” between the Town and State of Florida, Division of Emergency Management, 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 Judy Lusskin	_____
Councilmember Ben Einstein	_____
Councilmember Ken Bernstein	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 20th day of April, 2021.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

RON DESANTIS
Governor

JARED MOSKOWITZ
Director

STATEWIDE MUTUAL AID AGREEMENT

This Agreement is between the FLORIDA DIVISION OF EMERGENCY MANAGEMENT ("Division") and the local government signing this Agreement (the "Participating Parties"). This agreement is based on the existence of the following conditions:

A. The State of Florida is vulnerable to a wide range of disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.

B. Such disasters are likely to exceed the capability of any one local government to cope with the emergency with existing resources.

C. Such disasters may also give rise to unusual technical needs that the local government may be unable to meet with existing resources, but that other local governments may be able to offer.

D. The Emergency Management Act, Chapter 252, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted, and through such agreements to ensure the timely reimbursement of costs incurred by the local governments which render such assistance.

E. Pursuant to Chapter 252, the Division has the authority to coordinate assistance between local governments during emergencies and to concentrate available resources where needed.

Based on the existence of the foregoing conditions, the parties agree to the following:

ARTICLE I.

Definitions. As used in this Agreement, the following expressions shall have the following meanings:

A. The “Agreement” is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement (“SMAA”).

B. The “Division” is the Division of Emergency Management

C. The “Participating Parties” to this Agreement are the Division and any and all special districts, educational districts, and other local and regional governments signing this Agreement.

D. The “Requesting Parties” to this Agreement are Participating Parties who request assistance during an emergency.

E. The “Assisting Parties” to this Agreement are Participating Parties who render assistance in an emergency to a Requesting Party.

F. The “State Emergency Operations Center” is the facility designated by the State Coordinating Officer to manage and coordinate assistance to local governments during an emergency.

G. The “Comprehensive Emergency Management Plan” is the biennial Plan issued by the Division in accordance with § 252.35(2)(a), Florida Statutes.

H. The “State Coordinating Officer” is the official whom the Governor designates, by Executive Order, to act for the Governor in responding to a disaster, and to exercise the powers of the Governor in accordance with the Executive Order, Chapter 252, Florida Statutes, and the State Comprehensive Emergency Management Plan.

I. The “Period of Assistance” is the time during which any Assisting Party renders assistance to any Requesting Party in an emergency, and shall include both the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return them to their place of origin or to the headquarters of the Assisting Party.

J. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), Florida Statutes, regardless of whether established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.

K. An “educational district” is any school district within the meaning of section 1001.30, Florida Statutes and any community school and state university within the meaning of section 1000.21, Florida Statutes.

L. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), Florida Statutes.

M. A “local government” is any educational district or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(e), Florida Statutes.

N. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act.

ARTICLE II.

Applicability of the Agreement. A Participating Party may request assistance under this Agreement for a “major” or “catastrophic disaster” as defined in section 252.34, Florida Statutes. If the Participating Party has no other mutual aid agreement that covers a “minor” disaster or other emergencies too extensive to be dealt with unassisted, it may also invoke assistance under this Agreement for a “minor disaster” or other such emergencies.

ARTICLE III.

Invocation of the Agreement. In the event of an emergency or threatened emergency, a Participating Party may invoke assistance under this Agreement by requesting it from any other Participating Party, or from the Division if, in the judgment of the Requesting Party, its own resources are inadequate to meet the emergency.

A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the County Emergency Management Agency of the Requesting Party, unless the State Emergency Operations Center has been activated in response to the emergency for which assistance is requested.

B. All requests for assistance under this Agreement shall be transmitted by County Emergency Management Agency of the Requesting Party to either the Division, or to another Participating Party. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.

C. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate, and shall coordinate the activities of the Assisting Parties so as to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

D. Nothing in this Agreement shall be construed to allocate liability for the costs of personnel, equipment, supplies, services and other resources that are staged by the Division, or by other agencies of the State of Florida, for use in responding to an emergency pending the assignment of such personnel, equipment, supplies, services and other resources to an emergency support function/mission. The documentation, payment, repayment, and reimbursement of all such costs shall be rendered in accordance with the Comprehensive Emergency Management Plan, and general accounting best practices procedures and protocols.

ARTICLE IV.

Responsibilities of Requesting Parties. To the extent practicable, all Requesting Parties seeking assistance under this Agreement shall provide the following information to the Division and the other Participating Parties. In providing such information, the Requesting Party may use Form B attached to this Agreement, and the completion of Form B by the Requesting Party shall be deemed sufficient to meet the requirements of this Article:

- A. A description of the damage sustained or threatened;
- B. An identification of the specific Emergency Support Function or Functions for which such assistance is needed;

C. A description of the specific type of assistance needed within each Emergency Support Function;

D. A description of the types of personnel, equipment, services, and supplies needed for each specific type of assistance, with an estimate of the time each will be needed;

E. A description of any public infrastructure for which assistance will be needed;

F. A description of any sites or structures outside the territorial jurisdiction of the Requesting Party needed as centers to stage incoming personnel, equipment, supplies, services, or other resources;

G. The place, date and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and

H. A technical description of any communications or telecommunications equipment needed to ensure timely communications between the Requesting Party and any Assisting Parties.

ARTICLE V.

Responsibilities of Assisting Parties. Each Participating Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources and capabilities can render assistance. If a Participating Party which has received a request for assistance under this Agreement determines that it has the capacity to render some or all of such assistance, it shall provide the following information to the Requesting Party and shall transmit it without delay to the Requesting Party and the Division. In providing such information, the Assisting Party may use Form B attached to this Agreement, and the completion of Form B by the Assisting Party shall be deemed sufficient to meet the requirements of this Article:

A. A description of the personnel, equipment, supplies and services it has available, together with a description of the qualifications of any skilled personnel;

B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;

C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services at the date, time and place specified by the Requesting Party;

D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties; and

E. The names of all personnel whom the Assisting Party designates as Supervisors.

F. The estimated costs of the provision of assistance (use FEMA's Schedule of Equipment Rates spreadsheet attached to Form B.)

ARTICLE VI.

Rendition of Assistance. After the Assisting Party has delivered its personnel, equipment, supplies, services, or other resources to the place specified by the Requesting Party, the Requesting Party shall give specific assignments to the Supervisor(s) of the Assisting Party, who shall be responsible for directing the performance of these assignments. The Assisting Party shall have authority to direct the manner in which the assignments are performed. In the event of an emergency that affects the Assisting Party, all personnel, equipment, supplies, services and other resources of the Assisting Party shall be subject to recall by the Assisting Party upon not less than five (5) calendar days' notice or, if such notice is impracticable, as much notice as is practicable under the circumstances.

A. For operations at the scene of *catastrophic* and *major* disasters, the Assisting Party shall to the fullest extent practicable give its personnel and other resources sufficient equipment and supplies to make them self-sufficient for food, shelter, and operations unless the Requesting Party has specified the contrary. For *minor* disasters and other emergencies, the Requesting Party shall be responsible to provide food and shelter for the personnel of the Assisting Party unless the Requesting Party has specified the contrary. In its request for assistance the Requesting Party may specify that Assisting Parties send only self-sufficient personnel or self-sufficient resources.

B. Unless the Requesting Party has specified the contrary, it shall to the fullest extent practicable,

coordinate all communications between its personnel and those of any Assisting Parties, and shall determine all frequencies and other technical specifications for all communications and telecommunications equipment to be used.

C. Personnel of the Assisting Party who render assistance under this Agreement shall receive their usual wages, salaries and other compensation, and shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. If personnel of the Assisting Party hold local licenses or certifications limited to the county or municipality of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the support.

ARTICLE VII.

Procedures for Reimbursement. Unless the Division or the Assisting Party, as the case may be, state the contrary in writing, the ultimate responsibility for the reimbursement of costs incurred under this Agreement shall rest with the Requesting Party, subject to the following conditions and exceptions:

A. In accordance with this Agreement, the Division shall pay the costs incurred by an Assisting Party in responding to a request that the Division initiates on its own, and not for another Requesting Party.

B. An Assisting Party shall bill the Division or other Requesting Party as soon as practicable, but not later than thirty (30) calendar days after the Period of Assistance has closed. Upon the request of any of the concerned Participating Parties, the State Coordinating Officer may extend this deadline for cause.

C. If the Division or the Requesting Party protests any bill or item on a bill from an Assisting Party, it shall do so in writing as soon as practicable, but in no event later than thirty (30) calendar days after the bill is received. Failure to protest any bill or billed item in writing within thirty (30) calendar days shall constitute agreement to the bill and the items on the bill and waive the right to contest the bill.

D. If the Division protests any bill or item on a bill from an Assisting Party, the Assisting Party shall have thirty (30) calendar days from the date of protest to present the bill or item to the original

Requesting Party for payment, subject to any protest by the Requesting Party.

E. If the Assisting Party cannot reach a mutual agreement with the Division or the Requesting Party to the settlement of any protested bill or billed item, the Division, the Assisting Party, or the Requesting Party may elect binding arbitration to determine its liability for the protested bill or billed item in accordance with Section F of this Article.

F. If the Division or a Participating Party elects binding arbitration, it may select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

G. The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Department, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties, and shall be final.

H. If the Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance. All requests to the Federal Emergency Management Agency (FEMA) for the reimbursement of costs incurred by any Participating Party shall be made by and through the Division.

I. If FEMA denies any request for reimbursement of costs which the Division has already advanced to an Assisting Party, the Assisting Party shall repay such costs to the Division, but the Division may waive such repayment for cause.

ARTICLE VIII.

Costs Eligible for Reimbursement. The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.

B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment Rates (attached to Form B) , or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.

C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida Office of Management and Budget. Upon reasonable notice, the Assisting Party shall make its records available to the Division and the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX.

Insurance. Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall file with the Division a certificate issued by the insurer attesting to such coverage.

B. Any Participating Party that elects additional insurance affording liability coverage for any

activities that may be performed under the authority of this Agreement shall file with the Division a certificate issued by the insurer attesting to such coverage.

C. Any Participating Party that is self-insured with respect to any line or lines of insurance shall file with the Division copies of all resolutions in current effect reflecting its determination to act as a self-insurer.

D. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.

E. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties, and shall not be deemed to be the agent of any other Participating Party.

F. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.

G. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.

ARTICLE X.

General Requirements. Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

A. To the extent that assistance under this Agreement is funded by State funds, the obligation of any statewide instrumentality of the State of Florida to reimburse any Assisting Party under this Agreement is contingent upon an annual appropriation by the Legislature.

B. All bills for reimbursement under this Agreement from State funds shall be submitted in detail sufficient for auditing purposes. To the extent that such bills represent costs incurred for travel, such bills shall be submitted in accordance with section 112.061, Florida Statutes, and any applicable

requirements for the reimbursement of state employees for travel costs.

C. All Participating Parties shall allow public access to all documents, papers, letters or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.

D. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.

E. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.

F. Any communication to the Division under this Agreement shall be sent to the Director, Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100. Any communication to any other Participating Party shall be sent to the official or officials specified by that Participating Party on Form C attached to this Agreement. For the purpose of this Section, any such communication may be sent by the U.S. Mail, e-mail, or by facsimile.

ARTICLE XI.

Effect of Agreement. Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, and responsibilities and obligations of that Participating Party under that agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under that agreement, regardless of whether billed or unbilled.

B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under that agreement, but such termination shall not affect the liability of the

Participating Party for the reimbursement of any costs due under that agreement, regardless of whether billed or unbilled.

C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.

D. Unless superseded by the execution of this Agreement in accordance with Section A of this Article, the Statewide Mutual Aid Agreement of 1994 shall terminate and cease to have legal existence after June 30, 2001.

E. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before that date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.

F. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division, and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with Section E of this Article.

ARTICLE XII.

Interpretation and Application of Agreement. The interpretation and application of this Agreement shall be governed by the following conditions:

A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.

B. Time shall be of the essence of this Agreement, and of the performance of all conditions,

obligations, duties, responsibilities, and promises under it.

C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.

D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Party may be required to execute the Agreement with the adopted changes. Your continued or subsequent use of this Agreement following the posting of minor changes to this Agreement will mean you accept those changes.

E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: On February 26, 2018, this Agreement was modified by the Division of Emergency Management. This document replaces the August 20, 2007 edition of the Statewide Mutual Aid Agreement; however, any and all Agreements previously executed shall remain in full force and effect. Any local government, special district, or educational institution which has yet to execute this Agreement should use the February 26, 2018 edition for the purposes of becoming a signatory.

IN WITNESS WHEREOF, the Participating Parties have duly executed this Agreement on the date specified below:

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

ATTEST:
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OF _____ COUNTY,
STATE OF FLORIDA

By: _____
Deputy Clerk

By: _____
Chairman

Date: _____

Approved as to Form:

By: _____
County Attorney

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

ATTEST:
CITY CLERK

CITY OF _____
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____
City Attorney

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

SCHOOL DISTRICT,
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____
Attorney for District

FOR ADOPTION BY A COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

ATTEST:

BOARD OF TRUSTEES
OF _____
COMMUNITY COLLEGE, STATE OF FLORIDA

BOARD OF TRUSTEES
OF _____
UNIVERSITY, STATE OF FLORIDA

By: _____
Clerk

By: _____
Chairman

Date: _____

Approved as to Form:

By: _____
Attorney for Board

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

SPECIAL DISTRICT,
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____
Attorney for District

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

ATTEST:

BOARD OF TRUSTEES OF

AUTHORITY, STATE OF FLORIDA

By: _____
Clerk

By: _____
Chairman

Date: _____

Approved as to Form:

By: _____
Attorney for Board

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

ATTEST:

TRIBAL COUNCIL OF THE

TRIBE OF FLORIDA

By: _____
Council Clerk

By: _____
Chairman

Date: _____

Approved as to Form:

By: _____
Attorney for Council

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____
Director

Date: _____

COMMUNITY DEVELOPMENT DISTRICT,
STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____
Attorney for District

Date: _____

FORM C

CONTACT INFORMATION FOR AUTHORIZED REPRESENTATIVES

Name of Government: _____

Mailing Address: _____

Authorized Representative Contact Information

Primary Authorized Representative

Name: _____

Title: _____

Address: _____

Day Phone: _____ Night Phone: _____

Facsimile: _____ Email: _____

1st Alternate Authorized Representative

Name: _____

Title: _____

Address: _____

Day Phone: _____ Night Phone: _____

Facsimile: _____ Email: _____

2nd Alternate Authorized Representative

Name: _____

Title: _____

Address: _____

Day Phone: _____ Night Phone: _____

Facsimile: _____ Email: _____

*****PLEASE UPDATE AS ELECTIONS OR APPOINTMENTS OCCUR*****

**SAMPLE AUTHORIZING RESOLUTION
FOR ADOPTION OF
STATEWIDE MUTUAL AID AGREEMENT**

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS, the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS, this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____
_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____



Statewide Mutual Aid Agreement Form B



Florida Division of Emergency Management Section I - Resource Request

This section is to be completed by the **requesting party**. The requesting Party is responsible for reimbursing the assisting party for eligible expenses detailed in Section II.

Requestor Information

Req. Party: Assisting Party:

Event: New/Amended:

Mission #: Mission Type:

Point of Contact

Name: E-Mail Address:

Phone Number: Other:

Deployment Dates (including travel dates)

Date Needed: Date Released:

Deployment Location: Facility Name:

City: Zip Code:

Mission Information

Mission Description:

Resource Capabilities Requested:

Deployment Conditions



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B*
Town Manager

Subject: Resolution No. 2738.21 – Renewing Contract with Department
of Health to Test Water Quality.

Item Number:

5

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2738.21 as presented.

Background:

For decades, the Town relied on Miami-Dade County to monitor the water quality of our beaches. The County's testing of the waters off our beaches was random and very infrequent. So approximately 18 months ago, we engaged the Department of Health directly to monitor and test our waters. In doing so, we learned that too often the sad reality is that there is no doubt that prior to our testing, residents swam in non-favorable waters.

The attached agreement formalizes our relationship with the Department of Health. The agreement calls for weekly testing of our waters. Because we are now testing our water more regularly, we have seen an increase in our closing of the beach. We understand how frustrating beach closings are; yet, we would rather have healthy swimming conditions for our beach goers.

On the Town's website, there is a direct link to the "live" testing results.

Fiscal Impact:

\$19,194.48 funded as part of our Recreation Budget. This is the total cost for the agreement over a three year period ending on August 31st, 2023.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2738.21

A RESOLUTION OF THE MAYOR AND THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA APPROVING THE AGREEMENT BETWEEN THE DEPARTMENT OF HEALTH AND THE TOWN OF GOLDEN BEACH FOR QUALITY WATER TESTING; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, monitoring water quality is essential for a beachfront community like our Town; and

WHEREAS, the Town wishes to formalizes our relationship with the Department of Health to provide water testing and monitoring; and

WHEREAS, the agreement calls for weekly testing of our waters.

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

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Agreement Approved. The Agreement between State of Florida, Department of Health and the Town of Golden Beach for environmental services to identify and evaluate significant problems and sources for potential disease outbreaks or disease-causing microorganisms at the beach is approved in the form attached as Exhibit "A" ("Agreement").

Section 3. Implementation. The Town Mayor is authorized to execute the Agreement on behalf of the Town.

Section 4. Effective Date. This Resolution shall be effective immediately upon approval by the Town Council.

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 Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____
Councilmember Jaime Mendal	_____
Councilmember Bernard Einstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 20th day of April, 2021.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

MEMORANDUM OF AGREEMENT

BETWEEN

STATE OF FLORIDA, DEPARTMENT OF HEALTH
MIAMI-DADE COUNTY HEALTH DEPARTMENT

AND

THE TOWN OF GOLDEN BEACH, FLORIDA

THIS MEMORANDUM OF AGREEMENT is made and entered into by and between the Town of Golden Beach, Florida, a municipality located in the northeast corner of Miami-Dade County, Florida, between the Intracoastal Waterway and Atlantic Ocean, hereafter referred to as “Golden Beach”, and the State of Florida, Department of Health, Miami-Dade County Health Department, hereafter referred to as the “Provider” (collectively referred to as “Parties”).

WHEREAS, Golden Beach desires to engage the Provider to perform environmental services to identify and evaluate significant problems and sources for potential disease outbreaks or disease-causing microorganism at its beach (“Designated Site”).

WHEREAS, Golden Beach, realizes that the Provider has the necessary components in place to carry out environmental services to ensure that the water quality at the Designated Site meets any and all local, state and federal water standards; therefore, ensuring that all residents and visitors that utilize the Designated Site are safe from pathogens, waterborne diseases or pollutants that may propose harm to humans and the environment.

NOW, THEREFORE, in consideration of the mutual covenants and considerations set forth herein, the Parties execute this Memorandum of Agreement so same becomes binding and enforceable by and through the Parties, their heirs and assigns, and agree heretofore:

I. TERMS AND DEFINITIONS

1. Memorandum of Agreement (MOA): The MOA contains and constitutes the legal and binding language between the Provider and Golden Beach including, but not limited to, all Attachments, Exhibits, and Amendments, when applicable.
2. Clean Water Act (CWA): The CWA, 33 U.S.C. §1251 et seq., is the primary federal law in the United States governing water pollution. Passed in 1972, the objective of the CWA is to restore and maintain the chemical, physical, and biological integrity of the nation's waters by preventing point and nonpoint pollution sources, providing assistance to publicly owned treatment works for the improvement of wastewater treatment, and maintaining the integrity of wetlands.
3. Invoice: A mechanism by which the Provider requests payment from the City for services rendered for a specific cost and period.
4. Designated Site: The section of Miami-Dade County, Florida identified and located in the northeast corner of and between the Intracoastal Waterway and Atlantic Ocean.
5. Period: The time frames outlined in section III.5 (a).

II. RECITALS

The Parties mutually agree that the foregoing recitals are true and correct and incorporated herein by reference.

III. The Provider agrees to the following:

1. To conduct water testing/sampling at the Designated Site at least one (1) time per week to identify and evaluate any significant problems and sources for potential disease outbreaks, contaminants and/or pathogens during the effective period of this Agreement. Beach water samplings must be analyzed for Enterococci microbiological fecal indicators recommended by the Florida Department of Health and the United States Environmental Protection Agency to evaluate water quality to protect human health.
2. To perform beach water sampling at the Designated Site in accordance with section V.2 of this Agreement.
3. To adhere to and conduct water sampling services applicable to and within federal and state rules, regulations, guidelines, standards and laws.
4. To provide and maintain sufficient staffing to timely carry out the required activity specified in herein.
5. To invoice Golden Beach on a quarterly basis through submission of a properly completed invoice, **Exhibit A**, within 30 calendar days following the end of the quarter for which payment is requested.

(a) Golden Beach quarters will consist of the time frames listed below:

Quarter:	Covered Period:
1st.	June 1 – August 31
2nd.	September 1 – November 30
3rd.	December 1 – February 28
4th.	March 1 – May 31

- (b) To invoice the Town of Golden Beach quarterly only for water samplings completed during each quarter.
6. To notify Golden Beach and elected officials of any beach advisories, clearances (re-openings) and/or updates (advisories) using email, telephone call, media outlets and DOH Website: miamidade.floridahealth.gov.
7. To provide all staff, supplies and equipment necessary to perform, conduct, and complete the activity in section III.1.
8. The State of Florida, Department of Health, Miami-Dade County Health Department is a state agency or political subdivision as defined in Chapter 768.28, Florida Statutes, and agrees to be fully responsible for acts and/or omission of its agents and/or employees during the performance or operation of this Agreement, to the extent permitted by law. Nothing herein is intended to serve as a waiver of sovereign immunity by any party to which sovereign immunity may be applicable. Nothing herein shall be construed as consent by as state agency or political subdivision of the State of Florida to be sued by third party in any matter arising out of this Agreement, any other contract or any subsequent modifications thereof, whether direct or indirect and whether to any person or tangible or intangible property.

IV. The Town of Golden Beach agrees to the following:

1. To provide the Provider with access to the Designated Site for sampling or testing for water

contaminants or pollutants during the periods outlined in section III.5 (a) of this Agreement.

2. To notify the public of any beach advisories and rescission advisories through the utilization of various local media networks (e.g., TV and Radio) and/or social media (e.g., Twitter, Instagram, Facebook).
3. To compensate the Provider within 30 calendar days of receipt of a properly completed invoice, attached as **Exhibit A** hereto, for the performance of all work completed at the Designated Site during the effective period.
4. To be fully responsible for its acts, actions, omissions, and negligence of its agents, officers, and employees during the performance or operation of this Agreement. Nothing herein shall be construed as consent by as state agency or political subdivision of the State of Florida to be sued by third party in any matter arising out of this Agreement, any other contract or any subsequent modifications thereof, whether direct or indirect and whether to any person or tangible or intangible property.

V. Parties mutually agree:

1. The total cost for the services set forth in section III.1 of this Agreement is estimated at \$19,194.48 during the effective period specified in section VIII of this Agreement. If the total cost for the services set forth in section III.1 of this Agreement may exceed \$19,194.48. Provider must obtain Golden Beach prior written authorization before it continues said services.
2. During the effective period of this MOA, the Provider shall complete no less than one (1) water sampling per week and no more than sixty-two (62) samplings (including any repeat samplings that may be required) during the effective period of this Agreement. If Golden Beach requests additional sampling beyond the sixty-two (62) water samplings, the Provider will invoice Golden Beach for each additional water sampling completed at the unit rate of \$100 per sampling.

Town of Golden Beach Water Sampling Fee Schedule

Sampling Performed	Minimum	Maximum	Unit* Rate
Weekly	1	52	\$100.00
Repeat	1	10	\$100.00

Year 2

Sampling Performed	Minimum	Maximum	Unit* Rate
Weekly	1	52	\$103.00
Repeat	1	10	\$103.00

Year 3

Sampling Performed	Minimum	Maximum	Unit* Rate
Weekly	1	52	\$106.09
Repeat	1	10	\$106.09

The environmental fees will be increased automatically by 3%, or the current inflation rate, whichever is higher, annually, beginning the 1st of October of each year as approved by the county mayor or county mayor’s designee. The Department shall round any increased fees to the next highest whole five (5) dollar increment.

VI. Termination at Will:

This Memorandum of Agreement shall be terminated by either Party upon no less than thirty (30) calendar days' notice in writing to the other Party, without cause, unless a lesser time is mutually agreed upon in writing by both Parties. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. Notices sent/addressed to persons other than who is stated below shall be deemed "undelivered". All notices must be addressed, respectively, as follow:

The Town of Golden Beach
Alexander Diaz
Town Manager
Town of Golden Beach
One Golden Beach Drive
Golden Beach, FL 33160

Florida Department of Health in Miami-Dade
1725 NW 167 Street
Miami, Florida 33056
Attention: Elmir Samir, Ph.D.
Director of Environmental Health &
Engineering Services

Modification:

Any modifications to this MOA shall only be valid when they have been reduced to writing and duly signed by the Parties.

VII. Effective Period:

This Memorandum of Agreement shall begin on the date on September 1st, 2020. This MOA shall end August 31st, 2023.

VIII. Independent Capacity of the Contractor:

In the performance of this MOA, it is agreed between the Parties that the Provider is an independent contractor and that the Provider is solely liable for the performance of all tasks contemplated by this MOA.

IX. Governing Law and Venue:

The validity and construction of this agreement, and of the rights and duties of the parties, shall be governed in accordance with the laws of the State of Florida. Venue to address any dispute arising between the Parties from this Agreement shall lie in the jurisdiction of Miami-Dade County, Florida.

X. Dispute Resolution:

In event a dispute arises regarding this Agreement, both parties agree that a representative of each entity shall be appointed for the purpose of meeting and conferring to achieve a mutually acceptable resolution of such dispute. Should such representatives fail to reach a resolution within sixty (60) days of their appointment, then the Administrator, Director, City Manager, Chief Executive Officer, Designee or Chairperson of each entity shall meet and negotiate a resolution.

XI. Benefit/Assignment:

Subject to provisions herein to the contrary, this MOA shall inure to the benefit of and be binding upon the Parties hereto and their respective legal representatives, successors and permitted assigns. No Party may assign this MOA without the prior written consent of the other Party, the consent of which shall be given at that Party's sole discretion.

XII. Waiver of Breach:

Waiver of breach of any provisions of this MOA shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this MOA. The provisions herein do not limit any Party's right to remedies at law or in equity.

XIII. Severability:

This MOA contains all the terms and conditions agreed upon by the Parties. There are no provisions, terms, conditions or obligations other than those contained herein, and this MOA shall supersede all previous communications, representations, or agreements, either verbal or written between the Parties. If any term or provision of this MOA is found to be illegal or unreasonable, the remainder of the MOA shall remain in full force and effect, and such term or provision shall be stricken.

XIV. Execution in Counterparts:

This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

XV. Entire Agreement:

This MOA represents the entire understanding of the Parties with respect to the matters covered herein and supersedes all prior and contemporary agreements, representations, and discussion, whether oral or written. This MOA may only be altered, amended, or modified in a writing signed by both Parties. All prior agreements pertaining to the subject matter of this MOA entered into between the Town of Golden Beach and the Florida Department of Health-Miami-Dade or any of its subdivisions are hereby terminated commencing on the effective date of this agreement. Said prior agreements shall be replaced by this Agreement.

IN WITNESS WHEREOF, the Parties hereto have caused this 6-page Memorandum of Agreement to be executed by their officials thereunto duly authorized.

The Town of Golden Beach, Florida
Name: Alexander Diaz
Signature: _____
Title: Town Manager
Date: _____

State of Florida, Department of Health
(Miami-Dade)
Name: Yesenia Villalta, ARNP, MSN, DNP
Signature: _____
Title: Administrator/Health Office
Date: _____

END OF TEXT

Mission:
To protect, promote & improve the health
of all people in Florida through integrated
state, county & community efforts.



Ron DeSantis
Governor

Scott A. Rivkees, MD
State Surgeon General

Vision: To be the Healthiest State in the Nation

Exhibit A

Date: _____ **Invoice #:** _____

Bill To:

Alexander Diaz
Town Manager
Town of Golden Beach, Florida
One Golden Beach Drive
Golden Beach, FL 33160

Bill From:

Milda Belette
Operations Analyst II
Billing Office
Miami-Dade County Health Department
8175 NW 12th Street, #306
Doral, FL 33126

Contract No:

SERVICES PROVIDED	BILLING PERIOD	TOTAL SERVICES PROVIDED	RATE PER SERVICES	AMOUNT REQUESTED FOR PAYMENT

Payment requested for monitoring completed at the locations per Exhibit B.

Total amount requested for payment: \$ _____

Please make check payable to:
State of Florida, Department of Health
8175 NW 12th Street, Suite 305
Doral, FL 33126



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz,
Town Manager

Item Number:

6

Subject: Resolution No. 2739.21 - Approving the Second Amendment to the Interlocal Agreement for Federally-Funded Subaward with Miami-Dade County for the Reimbursement of Expenses Incurred due to COVID-19, Pursuant to the CARES Act.

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2739.21 as presented.

Background:

With the passage of the **American Rescue Plan Act of 2021**, also called the **COVID-19 Stimulus Package** which is a \$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021 our current CARE Act agreement needs to be amended. The amended agreement will allow the Town to seek reimbursements and direct funding through the American Rescue Act of 2021.

We are recommending that you allow for the Mayor, Attorney and I to execute the final agreed to MOU (the one attached may have some changes) allowing the Town to seek funds.

Fiscal Impact:

The Town had an original request of \$300,000 and we have recently increased our request to \$536,290.00.

We have received to date \$156,011.00.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2739.21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING THE SECOND AMENDMENT TO THE INTERLOCAL AGREEMENT FOR FEDERALLY-FUNDED SUBAWARD WITH MIAMI-DADE COUNTY FOR THE REIMBURSEMENT OF EXPENSES INCURRED DUE TO THE NOVEL CORONAVIRUS DISEASE 2019 (COVID-19) PURSUANT TO THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on March 27, 2020, President Donald J. Trump signed the Coronavirus Aid, Relief, and Economic Security (CARES) Act (the “CARES Act”) into law which, among other things, provided funding to local governments to cover expenses that are necessary expenditures incurred due to the public health emergency with respect to COVID-19; and

WHEREAS, on March 11, 2021 President Joseph R. Biden signed into law the American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package which is a \$1.9 trillion economic stimulus bill passed by the 117th United States Congress; and

WHEREAS, the Town desires to enter into the Second Amendment to the Interlocal Agreement for Federally-Funded Subaward (the “Agreement”) with the County for the reimbursement of eligible expenses related to the COVID-19 pandemic under the CARES Act in substantially the form attached hereto as Exhibit “A”; and

WHEREAS, the Town Council finds that this Resolution is in the best interest and welfare of the residents of the Town.

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

Section 1. Recitals. That each of the above-stated recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. Approval. That the Town Council approves the Agreement with the County in substantially the form attached hereto as Exhibit "A."

Section 3. Authorization. That the Town Council hereby authorizes the Town Manager to execute the Agreement with the County, in substantially the form attached hereto as Exhibit "A," with such further revisions or modifications as may be acceptable to the Town Manager and the Town Attorney, and to execute any subsequent amendments or related documents necessary to implement the Agreement, subject to the approval of the Town Attorney as to form, content, and legal sufficiency.

Section 4. Effective Date. This Resolution shall become effective immediately upon adoption.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

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 Judy Lusskin	_____
Councilmember Bernard Einstein	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 20th day of April, 2021.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

**SECOND AMENDMENT TO INTERLOCAL AGREEMENT
FOR FEDERALLY-FUNDED SUBAWARD**

This Second Amendment (“Second Amendment”) to Interlocal Agreement dated _____ (the “Original Agreement”) by and between Miami-Dade County, a political subdivision of the State of Florida (the “County”), and _____, a municipal corporation located within the geographic boundaries of Miami-Dade County, Florida (the “Municipality”, and together with the County, the “Parties”), is entered into this ____ day of _____, 2021.

WHEREAS, on August 4, 2020, the Miami-Dade Board of County Commissioners (the “Board”) adopted Resolution No. R-781-20 which, among other things, authorized the County Mayor or Mayor’s designee to negotiate and execute interlocal grant agreements with each of the municipalities in the County, using a total of not-to-exceed \$100,000,000.00 in CARES Act CRF funds allocated as follows: (1) \$75,000,000.00 for reimbursement of FEMA local match eligible expenditures and any CARES Act eligible governmental operations expenditures that are not FEMA reimbursable, and (2) \$25,000,000.00 for municipal programmatic proposals subject to approval in advance by the Board; and

WHEREAS, the County and the Municipality subsequently entered into the Original Agreement setting forth the terms of the dissemination of such CARES Act CRF funds to the Municipality for reimbursement of such eligible expenditures; and

WHEREAS, in response to Resolution No. R-1236-20 adopted by the Board on December 7, 2020, the County and the Municipality executed an amendment to the Original Agreement, dated _____ (“First Amendment”) (hereinafter, the Original Agreement as amended by the First Amendment shall be referred to as the “Agreement”); and

WHEREAS, on December 27, 2020, President Donald Trump signed into law H.R. 133, the Consolidated Appropriations Act, 2021, which extended the deadline by which expenditures under the CARES Act CRF must be incurred from December 30, 2020 to December 31, 2021; and

WHEREAS, accordingly, on January 26, 2021, the Board adopted Resolution No. R-86-21, which extended the deadline for municipalities that have received CARES Act CRF funds from the County for COVID-19 pandemic response until September 30, 2021 to expend such funds; and

WHEREAS, by this Second Amendment, the Parties now wish to further amend the Agreement as set forth herein to effectuate the purposes of Resolution No. R-86-21; and

WHEREAS, the Parties desire that all other terms and conditions of the Agreement remain in full force and effect,

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein, the Parties agree as follows:

1. **Recitals**. The foregoing recitals are incorporated herein by this reference.

2. **Capitalized Terms.** Except as otherwise defined herein, capitalized terms shall have the meanings assigned to them in the Agreement. All Article and Section references shall refer to the corresponding Article and Section in the Agreement.

3. **Affirmation of Agreement.** Except as expressly set forth in this Second Amendment, the Agreement shall remain unmodified and in full force and effect, and is hereby affirmed and ratified. In the event of any inconsistency between the terms of the Agreement and the terms of this Second Amendment, the terms of this Second Amendment shall govern and control in all respects. All references to the Agreement shall be deemed references to the Original Agreement as amended by the First Amendment and as further amended by this Second Amendment.

4. **Amendments.**

4.1 **Article IV Amended.** In Article IV, Section C, of the Agreement, “December 30, 2020” is hereby deleted and replaced with “December 31, 2021”.

4.2 **Article VI Amended.** In Article VI, Section A, of the Agreement, “December 30, 2020” is hereby deleted and replaced with “September 30, 2021”.

5. **Severability.** In the event that any condition, covenant, or other provision herein contained is held to be invalid or void by any court of competent jurisdiction, the same shall be deemed severable from the remainder of this Second Amendment and shall in no way affect any other condition, covenant, or other provision herein contained. If such condition, covenant, or other provision shall be deemed invalid due to its scope or breadth, such condition, covenant, or other provision shall be deemed valid to the extent of the scope and breadth permitted by law.

6. **Further Action/Amendment.** The Parties shall execute and deliver all documents, provide all information, and take or forbear from all such action as may be necessary or appropriate to achieve the purposes of this Second Amendment.

7. **Governing Law.** This Second Amendment shall be construed, performed, and enforced in all respects in accordance with the laws and rules of the State of Florida. Venue or location for any legal action arising under this Second Amendment will be in Miami-Dade County, Florida.

8. **No Third Party Beneficiary Rights.** This Second Amendment is not intended to create, nor shall it be in any way interpreted or construed to create, any third party beneficiary rights in any person not a Party hereto.

9. **Authority.** The individuals who execute this Second Amendment represent and warrant that they are duly authorized to execute this instrument on behalf of each Party and that no other signature, act, or authorization is necessary to bind the Parties to this Second Amendment.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the day and year first written above.

Miami-Dade County, Florida: _____:

By: _____

By: _____

Edward Marquez
Chief Finance Officer/Finance Director

Name:
Title:

Date: _____

Date: _____

APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:

By: _____

Assistant County Attorney



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

Item Number:

To: Honorable Mayor Glenn Singer &
Town Council Members

7

From: Alexander Diaz, 
Town Manager

Subject: **Resolution No. 2740.21- Accepting the Single Audit and the
General Purpose Financial Statements for Fiscal Year
2019/2020.**

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2740.21 as presented.

Background:

The Town hired the firm of Keefe, McCullough & Co., LLP to conduct the annual audit for Fiscal Year 2019/2020 ending September 30, 2020.

The auditors have concluded the financial audit for Fiscal Year ending in 2020. The audit consists of the following:

-Financial Statement for fiscal year 2019/2020 ending September 30, 2020.

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

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

The Town Administration was once again able to grow our General Fund, Fund Balance by an additional **\$1,060,431.00**

At the end of Fiscal Year 2019 our General Fund Balance was \$2,566,933.00 and at the end of Fiscal Year 2020 our General Fund Balance is \$3,627,364.00

The General Fund is also currently due \$2,014,710 from the Stormwater Fund (collectable). There was an increase of \$149,725.00 from last year's liability of

\$1,864,985.00. 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 \$1,060,431.00 due to spending controls, operating savings and our ability to seek reimbursements for Hurricane Irma and COVID-19 related expenses.

Our Financial Positioning is STRONG and our future outlook is bright. Yet, we cannot lose sight that the Town has recently embarked on 19 major new initiatives that will test our financial capacity.

This year the Town will also explore making changes to employee compensation, the employee Pension Plan and deliver on a series of non-budgeted projects that will require careful consideration,

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.

The Town will issue an RFP for auditing services for the 2022 Budget, as we continue to work with Keefe, McCullough & Co., LLP to write-off receivables, remove items from our fixed assets and work on the proposed pension changes.

Keefe, McCullough & Co., LLP does a self-threat audit every three years to ensure a thorough review. In addition the team of auditors that perform our audit changes every year to ensure a "fresh pair of eyes" are performing our audit.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2740.21

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 2019/2020 ENDING SEPTEMBER 30, 2020 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 2019-2020; 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 2019/2020 ending September 30, 2020 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 Judy Lusskin	_____
Councilmember Bernard Einstein	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,

Florida, this 20th day of April, 2021.

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

April 13, 2021

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, 2020 and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively 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 September 8, 2020, 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 (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
- 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, including any side agreements.

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 position.
- 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 appropriately disclosed all information for conduit debt obligations in accordance with GASBS no. 91, as applicable.
- 24) 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.
- 25) 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.
- 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 disclosures. 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 disclosures.
- 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, appropriately present majority equity interests in legally separate organizations 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.
- 44) Expenditures of federal and state awards were below the \$ 750,000 thresholds for the fiscal year ended , and we were not required to have an audit in accordance with the Uniform Guidance or the Florida Single Audit Act.

Very truly yours,

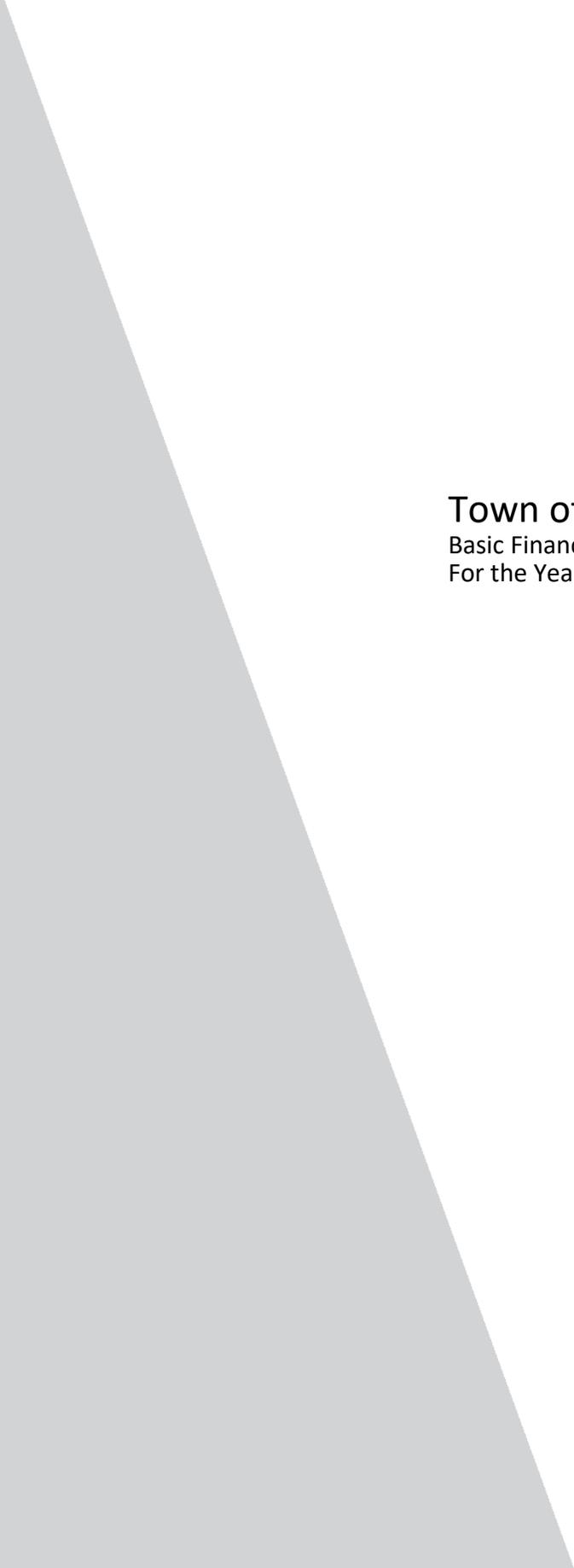
TOWN OF GOLDEN BEACH, FLORIDA

Alexander Diaz, Town Manager

Maria Camacho, Finance Director

Date

Date



Town of Golden Beach, Florida
Basic Financial Statements
For the Year Ended September 30, 2020

**Keefe
McCullough**
CPA's + Trusted Advisors



Town of Golden Beach, Florida
Basic Financial Statements
For the Year Ended September 30, 2020
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Town of Golden Beach, Florida
Basic Financial Statements
For the Year Ended September 30, 2020
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MANAGEMENT'S DISCUSSION AND ANALYSIS

(NOT COVERED BY
INDEPENDENT AUDITORS' REPORT)

Keefe
McCullough
CPA's + Trusted Advisors

BASIC FINANCIAL STATEMENTS

Keefe
McCullough
CPA's + Trusted Advisors

COMPLIANCE SECTION

REQUIRED SUPPLEMENTARY INFORMATION

**Keefe
McCullough**
CPA's + Trusted Advisors

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, 2020, 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, 2020, 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 53 through 58 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, 2020 and 2019. 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, 2020:

- The Town's net position, which total assets and deferred outflows less liabilities and deferred inflows, was \$ 20,280,133. Governmental net position totaled \$ 11,193,208 and business-type net position totaled \$ 9,086,925.
- Governmental activities revenues were \$ 11,496,931. The expenses of governmental activities were \$ 12,308,770.
- Business-type activities revenues were \$ 512,433 and business-type expenses amounted to \$ 995,423.

Town Highlights

This year has tested our resolve and our strength as a community, and mine as your Town Manager. The Town faced a situation, the likes of which have not been felt throughout the world for over 100 years. The COVID-19 Pandemic tested the very foundation by which the Town runs its day-to-day operations, how it provides services to the residents, and how it maintains the safety and well-being of all individuals that come to the Town of Golden Beach.

Through adversity and the challenges of the unknown, the Town continues to make strides to overcome the uncertainty of what lies ahead to maintain Golden Beach's standing as a premier residential community in which to visit, live, and raise a family. And to strengthen the Town's relationship with the employees, and commitment to them as it adapts to the changes that lie ahead.

During the last decade, the Town has experienced a re-birth as the Administration has made its top priority to invest in the infrastructure of the Town. In doing so, the Town's assessed values have grown from \$500-million 10 years ago to \$1.179 billion today. Though the Town had to re-shift its focus this year – to concentrate more heavily on safety and protection, the Town was still able to hit milestones and accomplish a number of projects.

Here is what FY 2019/2020, looked like:

- Awarded the Civic Center Master Plan to Gerrits Construction, Inc. A selection committee comprised of residents took the seven proposals the Town received through the RFP process and narrowed them down to the top three. The Mayor and Council later workshopped the top three respondents, ranking them from one to three, with Gerrits Construction, Inc. ranking in at #1. The Town secured financing for the Civic Center Complex Masterplan from City National Bank at a competitive rate. The Town also retained the professional services of Estrada, Hinojosa & Company, Inc. to serve as the Town's financial advisor for this project, and authorized the issuance of Capital Improvement Revenue Note Series 2019.

- The Town is also endeavoring to rebuild and restructure the Public Works/Police Annex Facility to become the Town's new Auxiliary Services Facility, housing the Town's Emergency Operations Center. As part of the project, the Town submitted a grant application to the Florida Department of Economic Opportunity's Rebuild Florida Critical Facility Hardening Program (still awaiting to hear if the Town will be awarded any grant dollars).
- The Town worked aggressively with the state leaders and the House Senate and was able to receive a \$500,000 allocation from the State. Unfortunately, due to the COVID-19 Pandemic the Governor vetoed the allocation.
- The Town Manager was nominated and won the Florida League of Cities Excellence in Management Award, for excellence in city management. This is a very prestigious award. Only one City/Town Manager a year receives this accolade.
- The Town issued an RFP for the Center Island Pump Station and finalized a loan agreement with the Department of Environmental Protection for a State Revolving Loan Agreement for the project.
- In fiscal year 2020, 854 applications for permits were received and processed in the Building and Zoning Department. Within those applications 5 new homes were approved, 14 renovations and additions, 12 seawalls, docks and boat lifts, and 4 variance requests were received. In addition 426 Building permits were issued and of that 4 were for new homes, 13 were for additions and remodels, and 2 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.

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 52 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 53 through 58 of this report.

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2020**

Government-Wide Financial Analysis

The table below presents condensed statements of net position as of September 30, 2020 and 2019:

**Statements of Net Position
September 30, 2020 and 2019**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 5,644,263	\$ 4,644,832	\$ 593,284	\$ 653,436	\$ 6,237,547	\$ 4,624,083
Capital Assets (NET)	25,318,918	25,767,739	11,466,237	11,848,808	36,785,155	38,262,244
Total assets	30,963,181	30,412,571	12,059,521	12,502,244	43,022,702	42,886,327
Total deferred outflows of resources	4,276,434	3,039,695	-	-	4,276,434	3,039,695
Current and Other Liabilities	1,402,733	1,313,379	2,203,058	2,017,319	3,605,791	3,330,698
Long-Term Liabilities	22,361,442	19,745,710	769,538	915,010	23,130,980	20,660,720
Total liabilities	23,764,175	21,059,089	2,972,596	2,932,329	26,736,771	23,991,418
Total deferred inflows of resources	282,232	388,130	-	-	282,232	388,130
Net Position:						
Net investment in capital assets	14,600,048	14,186,392	10,551,227	10,791,018	25,151,275	24,977,410
Unrestricted (deficit)	(3,406,840)	(2,181,345)	(1,464,302)	(1,221,103)	(4,871,142)	(3,402,448)
Total net position	\$ 11,193,208	\$ 12,005,047	\$ 9,086,925	\$ 9,569,915	\$ 20,280,133	\$ 21,574,962

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 \$ 3,694,236 an increase of \$ 833,890.

The General Fund balance increased to \$ 3,627,364 during the current fiscal year, an increase of \$ 1,060,431.

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 \$ 9,086,925 at the end of FY2020, a decrease of \$ 482,990 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 \$ 855,240 favorable to the final budget projections and total expenditures were \$ 205,191 favorable to final budget projections. Major variances between budgeted and actual amounts in the General Fund are as follows:

- a. Building permit revenues were approximately \$ 377,000 above budgeted amounts due to new applications for construction during the year.
- b. Federal grant revenues were approximately \$ 228,000 above budgeted amounts due to such amounts not being budgeted for.
- c. General fund budget was amended for the reclassification of certain expenditures not provided for in the original budget. These amendments did not change the overall budgeted expenditures.

Capital Assets and Debt Administration

Capital assets: The Town had capital assets of \$ 36,785,155 and \$ 37,616,547, net of depreciation, as of September 30, 2020 and 2019, respectively.

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2020**

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

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Land	\$ 1,878,598	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598	\$ 1,878,598
Construction in progress	333,269	180,001	196,133	183,580	529,402	363,581
Buildings	983,251	1,033,682	-	-	983,251	1,033,682
Equipment and vehicles	1,145,594	1,231,288	-	-	1,145,594	1,231,288
Infrastructure	19,097,489	19,429,476	-	-	19,097,489	19,429,476
Improvements other than buildings	1,880,717	2,014,694	11,270,104	11,665,228	13,150,821	13,679,922
	<u>\$ 25,318,918</u>	<u>\$ 25,767,739</u>	<u>\$ 11,466,237</u>	<u>\$ 11,848,808</u>	<u>\$ 36,785,155</u>	<u>\$ 37,616,547</u>

Debt: The Town had debt of approximately \$ 13.5 million at September 30, 2020. Total debt outstanding at the end of the prior fiscal year was approximately \$ 13.5 million. The following schedule summarizes long-term debt for the year ended September 30, 2020:

	October 1, 2019	Additions	Deletions	September 30, 2020	Within One Year
Governmental activities:					
General Obligation Refunding Bonds, Series 2016	\$ 12,005,000	\$ -	\$ 430,000	\$ 11,575,000	\$ 445,000
General Obligation Refunding Bonds, Series 2019	-	650,000	-	650,000	-
Bond premium	387,961	-	20,419	367,542	-
Capital lease	58,523	-	58,523	-	-
Total governmental activities	<u>12,451,484</u>	<u>650,000</u>	<u>508,942</u>	<u>12,592,542</u>	<u>445,000</u>
Business-type activities:					
Department of Environmental Protection, Revolving Loan	<u>1,057,790</u>	<u>-</u>	<u>142,780</u>	<u>915,010</u>	<u>145,472</u>
Total business-type activities	<u>1,057,790</u>	<u>-</u>	<u>142,780</u>	<u>915,010</u>	<u>145,472</u>
Total governmental and business-type activities	<u>\$ 13,509,274</u>	<u>\$ 650,000</u>	<u>\$ 651,722</u>	<u>\$ 13,507,552</u>	<u>\$ 590,472</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 COVID-19 related expenditures in fiscal year ended of approximately \$ 150,000. The Town will also receive approximately \$390,000 through the American Rescue Plan.

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, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 2,726,121	\$ 88,623	\$ 2,814,744
Investments	514,041	325,959	840,000
Accounts receivable	319,598	178,702	498,300
Prepaid expenses	1,359	-	1,359
Other assets	68,534	-	68,534
Capital assets, non-depreciable	2,211,867	196,133	2,408,000
Capital assets, depreciable	23,107,051	11,270,104	34,377,155
Internal balance	2,014,610	(2,014,610)	-
Total assets	30,963,181	10,044,911	41,008,092
Deferred Outflows of Resources:			
Deferred charge on refunding	527,466	-	527,466
Deferred outflows relating to pensions	1,937,057	-	1,937,057
Deferred outflows relating to other post employment benefits (OPEB)	1,811,911	-	1,811,911
Total deferred outflows of resources	4,276,434	-	4,276,434
Liabilities:			
Accounts payable	232,222	37,943	270,165
Accrued interest payable	117,765	5,033	122,798
Accrued expenses	536,137	-	536,137
Due within one year:			
Compensated absences payable	71,609	-	71,609
Bonds and capital leases payable	445,000	145,472	590,472
Due in more than one year:			
Builder bond deposits	903,410	-	903,410
Other deposits	278,258	-	278,258
Compensated absences payable	454,714	-	454,714
Net pension liability	3,127,078	-	3,127,078
Bonds and capital leases payable	12,147,542	769,538	12,917,080
Other post-employment benefit liability	5,450,440	-	5,450,440
Total liabilities	23,764,175	957,986	24,722,161
Deferred Inflows of Resources:			
Deferred inflows relating to pensions	282,232	-	282,232
Total deferred inflows of resources	282,232	-	282,232
Net Position:			
Net investment in capital assets	14,600,048	10,551,227	25,151,275
Unrestricted (deficit)	(3,406,840)	(1,464,302)	(4,871,142)
Total net position	\$ 11,193,208	\$ 9,086,925	\$ 20,280,133

Town of Golden Beach, Florida
Statement of Activities
For the Year Ended September 30, 2020

	<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	\$ 3,749,318	\$ 1,089,992	\$ 228,187
Public safety	4,781,332	-	341,763
Physical environment	1,261,900	80	-
Transportation	866,595	-	-
Cultural and recreation	754,976	4,900	-
Special events	414,175	-	-
Interest expense and other financing costs	480,474	-	-
	<u>12,308,770</u>	<u>1,094,972</u>	<u>569,950</u>
Total governmental activities			
Business-type activities:			
Stormwater drainage	995,423	221,805	-
	<u>995,423</u>	<u>221,805</u>	<u>-</u>
Total business-type activities			
Total primary government	<u>\$ 13,304,193</u>	<u>\$ 1,316,777</u>	<u>\$ 569,950</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>
\$ (2,431,139)	\$ -	\$ (2,431,139)
(4,439,569)	-	(4,439,569)
(1,261,820)	-	(1,261,820)
(866,595)	-	(866,595)
(750,076)	-	(750,076)
(414,175)	-	(414,175)
(480,474)	-	(480,474)
(10,643,848)	-	(10,643,848)
-	(773,618)	(773,618)
-	(773,618)	(773,618)
(10,643,848)	(773,618)	(11,417,466)
9,367,925	-	9,367,925
27,145	129,837	156,982
11,605	156,951	168,556
124,439	-	124,439
232,520	-	232,520
46,919	-	46,919
21,456	3,840	25,296
9,832,009	290,628	10,122,637
(811,839)	(482,990)	(1,294,829)
12,005,047	9,569,915	21,574,962
\$ 11,193,208	\$ 9,086,925	\$ 20,280,133

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, 2020

	Major Governmental Funds				Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Law Enforcement Trust Fund	Debt Service Fund	
Assets:					
Cash and cash equivalents	\$ 2,010,077	\$ 488,588	\$ 227,456	\$ -	\$ 2,726,121
Investments	277,376	-	236,665	-	514,041
Accounts receivable	57,363	170,161	87,003	5,071	319,598
Prepaid expenditures	-	-	1,359	-	1,359
Due from other funds	4,818,946	-	-	1,746,695	6,565,641
Other assets	68,534	-	-	-	68,534
	<u>7,232,296</u>	<u>658,749</u>	<u>552,483</u>	<u>1,751,766</u>	<u>10,195,294</u>
Total assets	<u>\$ 7,232,296</u>	<u>\$ 658,749</u>	<u>\$ 552,483</u>	<u>\$ 1,751,766</u>	<u>\$ 10,195,294</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable	\$ 140,432	\$ 91,176	\$ 614	\$ -	\$ 232,222
Accrued liabilities	536,137	-	-	-	536,137
Due to other funds	1,746,695	990,198	909,157	904,981	4,551,031
Builder bond deposits	903,410	-	-	-	903,410
Other deposits	278,258	-	-	-	278,258
	<u>3,604,932</u>	<u>1,081,374</u>	<u>909,771</u>	<u>904,981</u>	<u>6,501,058</u>
Total liabilities	<u>3,604,932</u>	<u>1,081,374</u>	<u>909,771</u>	<u>904,981</u>	<u>6,501,058</u>
Fund balances:					
Nonspendable					
Prepaid expenditures	-	-	1,359	-	1,359
Long-term stormwater interfund receivable	2,014,710	-	-	-	2,014,710
Restricted for:					
Debt service	-	-	-	846,785	846,785
Assigned:					
Building department	420,000	-	-	-	420,000
Unassigned (deficit)	1,192,654	(422,625)	(358,647)	-	411,382
	<u>3,627,364</u>	<u>(422,625)</u>	<u>(357,288)</u>	<u>846,785</u>	<u>3,694,236</u>
Total fund balances	<u>3,627,364</u>	<u>(422,625)</u>	<u>(357,288)</u>	<u>846,785</u>	<u>3,694,236</u>
Total liabilities and fund balances	<u>\$ 7,232,296</u>	<u>\$ 658,749</u>	<u>\$ 552,483</u>	<u>\$ 1,751,766</u>	<u>\$ 10,195,294</u>

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, 2020

Fund balances - total governmental funds \$ 3,694,236

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	\$ 36,779,700	
Accumulated depreciation is	<u>(11,460,782)</u>	25,318,918

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	\$ 527,466	
Deferred outflows relating to pensions	1,937,057	
Deferred outflows relating to other post employment benefits (OPEB)	1,811,911	
Deferred inflows relating to pensions	(282,232)	
Accrued interest	(117,765)	
Compensated absences	(526,323)	
Net pension liability	(3,127,078)	
Debt	(12,592,542)	
Other post-employment benefit obligation (OPEB)	<u>(5,450,440)</u>	<u>(17,819,946)</u>

Net position of governmental activities \$ 11,193,208

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, 2020

	Major Governmental Funds				Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Law Enforcement Trust Fund	Debt Service Fund	
Revenues:					
Ad valorem taxes	\$ 8,450,266	\$ -	\$ -	\$ 917,659	\$ 9,367,925
Franchise fees	11,605	-	-	-	11,605
Utility service taxes	27,145	-	-	-	27,145
Licenses and permits	1,089,992	-	-	-	1,089,992
Sales, use and fuel taxes	124,439	-	-	-	124,439
State shared revenues	46,919	-	-	-	46,919
Federal grants	228,187	-	-	-	228,187
Physical environment	80	-	-	-	80
Cultural and recreation	4,900	-	-	-	4,900
Fines and forfeitures	174,262	-	167,501	-	341,763
Investment income	18,626	46	2,784	-	21,456
Miscellaneous	237,630	-	-	-	237,630
	<u>10,414,051</u>	<u>46</u>	<u>170,285</u>	<u>917,659</u>	<u>11,502,041</u>
Total revenues					
Expenditures:					
Current:					
General government	2,164,882	436	-	-	2,165,318
Public safety	3,812,063	-	175,189	-	3,987,252
Physical environment	1,132,724	-	-	-	1,132,724
Transportation	855,553	-	-	-	855,553
Cultural and recreation	705,371	-	-	-	705,371
Special events	389,137	-	-	-	389,137
Capital outlay	291,960	819,976	-	-	1,111,936
Debt service:					
Principal	58,523	-	-	430,000	488,523
Interest	3,407	3,949	-	474,981	482,337
	<u>9,413,620</u>	<u>824,361</u>	<u>175,189</u>	<u>904,981</u>	<u>11,318,151</u>
Total expenditures					
Changes in fund balance before other financing sources (uses)	<u>1,000,431</u>	<u>(824,315)</u>	<u>(4,904)</u>	<u>12,678</u>	<u>183,890</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, 2020

	Major Governmental Funds				Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Law Enforcement Trust Fund	Debt Service Fund	
Other Financing Sources (Uses):					
Proceeds from debt	-	650,000	-	-	650,000
Transfers in	60,000	-	-	-	60,000
Transfers out	-	-	(60,000)	-	(60,000)
Total other financing sources (uses)	60,000	650,000	(60,000)	-	650,000
Changes in fund balances	1,060,431	(174,315)	(64,904)	12,678	833,890
Fund Balances (Deficit), Beginning of Year	2,566,933	(248,310)	(292,384)	834,107	2,860,346
Fund Balances (Deficit), End of Year	\$ 3,627,364	\$ (422,625)	\$ (357,288)	\$ 846,785	\$ 3,694,236

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, 2020

Net change in fund balances - total governmental funds \$ 833,890

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	\$ 904,230	
Less current year depreciation	<u>(1,347,941)</u>	(443,711)

The net effect of various miscellaneous transactions involving capital assets (trade-ins, retirements) is to decrease net position.		(5,110)
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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	\$ 488,523	
Amortization of bond premium	20,419	
Proceeds from debt	<u>(650,000)</u>	(141,058)

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		(191,151)
Change in accrued interest payable		980
Change in compensated absences payable		(88,734)
Change in other post-employment benefit obligation (OPEB)		(2,119,582)
Change in deferred outflows related to pensions		(501,679)
Change in deferred outflows related to other post employment benefit (OPEB)		1,757,954
Change in deferred inflows related to pensions		<u>105,898</u>

Change in net position of governmental activities		\$ <u><u>(811,839)</u></u>
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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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:				
Ad valorem taxes	\$ 8,354,868	\$ 8,354,868	\$ 8,450,266	\$ 95,398
Total ad valorem taxes	<u>8,354,868</u>	<u>8,354,868</u>	<u>8,450,266</u>	<u>95,398</u>
Franchise fees:				
Gas	8,800	8,800	11,605	2,805
Total franchise fees	<u>8,800</u>	<u>8,800</u>	<u>11,605</u>	<u>2,805</u>
Utility service taxes:				
Communication service tax	18,559	18,559	17,768	(791)
Gas service tax	6,000	6,000	9,377	3,377
Total utility service taxes	<u>24,559</u>	<u>24,559</u>	<u>27,145</u>	<u>2,586</u>
Licenses and permits:				
Building permits	446,500	446,500	823,686	377,186
Other licenses and permits	226,800	226,800	264,798	37,998
Occupational licenses	1,000	1,000	1,508	508
Total licenses and permits	<u>674,300</u>	<u>674,300</u>	<u>1,089,992</u>	<u>415,692</u>
Sales, use and fuel taxes:				
State sales tax	75,712	75,712	64,772	(10,940)
Local option gas tax	27,638	27,638	24,706	(2,932)
Local sales tax	35,000	35,000	34,961	(39)
Total sales, use and fuel taxes	<u>138,350</u>	<u>138,350</u>	<u>124,439</u>	<u>(13,911)</u>
State shared revenues:				
State revenue sharing	23,462	23,462	21,189	(2,273)
State grant proceeds	13,972	13,972	25,730	11,758
Motor fuel tax rebate	2,500	2,500	-	(2,500)
Total state shared revenues	<u>39,934</u>	<u>39,934</u>	<u>46,919</u>	<u>6,985</u>
Federal grant revenues:				
Federal grants	-	-	228,187	228,187
Total federal grant revenues	<u>-</u>	<u>-</u>	<u>228,187</u>	<u>228,187</u>
Physical environment:				
Reimbursements	-	-	80	80
Total physical environment	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</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, 2020
(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	4,900	(600)
Total culture and recreation	<u>5,500</u>	<u>5,500</u>	<u>4,900</u>	<u>(600)</u>
Stormwater administration fee	200,000	200,000	200,000	-
Fines and forfeitures:				
Code enforcement	25,500	25,500	153,680	128,180
Fines and forfeitures	15,000	15,000	19,408	4,408
Law enforcement trust fund	100	100	1,174	1,074
Total fines and forfeitures	<u>40,600</u>	<u>40,600</u>	<u>174,262</u>	<u>133,662</u>
Investment income	13,100	13,100	18,626	5,526
Miscellaneous:				
Miscellaneous revenue	50,100	50,100	4,094	(46,006)
Off duty income	5,000	5,000	26,975	21,975
Tax lien letter income	3,500	3,500	6,065	2,565
Public records requests	200	200	496	296
Total miscellaneous	<u>58,800</u>	<u>58,800</u>	<u>37,630</u>	<u>(21,170)</u>
Allocation of fund balance	-	-	-	-
Total revenues	<u>9,558,811</u>	<u>9,558,811</u>	<u>10,414,051</u>	<u>855,240</u>
Expenditures:				
General government:				
General governmental:				
Operating expenditures	1,229,953	978,153	745,505	232,648
Capital outlay	25,000	25,000	17,043	7,957
Total general governmental	<u>1,254,953</u>	<u>1,003,153</u>	<u>762,548</u>	<u>240,605</u>
Legislative:				
Personal services	89,621	89,621	81,704	7,917
Operating expenditures	44,100	48,900	55,060	(6,160)
Capital outlay	6,100	6,100	7,926	(1,826)
Total legislative	<u>139,821</u>	<u>144,621</u>	<u>144,690</u>	<u>(69)</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, 2020
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Executive:				
Personal services	396,337	366,337	334,478	31,859
Operating expenditures	52,900	52,900	63,868	(10,968)
Capital outlay	5,000	5,000	6,497	(1,497)
Total executive	<u>454,237</u>	<u>424,237</u>	<u>404,843</u>	<u>19,394</u>
Town clerk:				
Personal services	190,948	198,948	197,856	1,092
Operating expenditures	32,800	32,800	28,956	3,844
Capital outlay	2,200	2,200	6,064	(3,864)
Total town clerk	<u>225,948</u>	<u>233,948</u>	<u>232,876</u>	<u>1,072</u>
Town legal counsel:				
Operating expenditures	209,500	234,500	270,122	(35,622)
Total town legal counsel	<u>209,500</u>	<u>234,500</u>	<u>270,122</u>	<u>(35,622)</u>
Finance:				
Personal services	249,210	259,210	263,589	(4,379)
Operating expenditures	78,600	105,100	123,744	(18,644)
Capital outlay	3,500	7,000	12,981	(5,981)
Total finance	<u>331,310</u>	<u>371,310</u>	<u>400,314</u>	<u>(29,004)</u>
Total general government	<u>2,615,769</u>	<u>2,411,769</u>	<u>2,215,393</u>	<u>196,376</u>
Public safety:				
Law enforcement:				
Personal services	2,774,465	2,774,465	2,758,222	16,243
Operating expenditures	385,790	441,790	480,841	(39,051)
Capital outlay	205,000	205,000	200,693	4,307
Total law enforcement	<u>3,365,255</u>	<u>3,421,255</u>	<u>3,439,756</u>	<u>(18,501)</u>
Protective inspections:				
Personal services	310,703	310,703	260,113	50,590
Operating expenditures	282,000	282,000	312,887	(30,887)
Capital outlay	5,500	5,500	2,252	3,248
Total protective inspections	<u>598,203</u>	<u>598,203</u>	<u>575,252</u>	<u>22,951</u>
Total public safety	<u>3,963,458</u>	<u>4,019,458</u>	<u>4,015,008</u>	<u>4,450</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, 2020
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Physical environment:				
Personal services	901,838	901,838	818,345	83,493
Operating expenditures	294,000	294,000	314,379	(20,379)
Capital outlay	15,000	15,000	15,273	(273)
Total physical environment	<u>1,210,838</u>	<u>1,210,838</u>	<u>1,147,997</u>	<u>62,841</u>
Transportation:				
Personal services	109,449	109,449	98,231	11,218
Operating expenditures	545,982	708,982	757,322	(48,340)
Capital outlay	-	-	405	(405)
Total transportation	<u>655,431</u>	<u>818,431</u>	<u>855,958</u>	<u>(37,527)</u>
Cultural and recreation:				
Personal services	312,227	312,227	309,639	2,588
Operating expenditures	427,000	392,000	395,732	(3,732)
Capital outlay	20,000	20,000	21,671	(1,671)
Total cultural and recreation	<u>759,227</u>	<u>724,227</u>	<u>727,042</u>	<u>(2,815)</u>
Special events:				
Personal services	207,783	219,783	226,802	(7,019)
Operating expenditures	145,500	153,500	162,335	(8,835)
Capital outlay	-	-	1,155	(1,155)
Total special events	<u>353,283</u>	<u>373,283</u>	<u>390,292</u>	<u>(17,009)</u>
Debt service:				
Principal	54,211	54,211	58,523	(4,312)
Interest	6,594	6,594	3,407	3,187
Total debt service	<u>60,805</u>	<u>60,805</u>	<u>61,930</u>	<u>(1,125)</u>
Total expenditures	<u>9,618,811</u>	<u>9,618,811</u>	<u>9,413,620</u>	<u>205,191</u>
Change in fund balance before other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>1,000,431</u>	<u>1,060,431</u>
Other Financing Sources (Uses):				
Transfers out	-	-	-	-
Transfers in	60,000	60,000	60,000	-
Total other financing sources	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,060,431</u>	<u>\$ 1,060,431</u>
Fund Balance, Beginning of Year			<u>2,566,933</u>	
Fund Balance, End of Year			<u>\$ 3,627,364</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, 2020

	Stormwater Utility Fund
Assets:	
Current assets:	
Cash and cash equivalents	\$ 88,623
Investments	325,959
Accounts receivable	178,702
Due from other funds	<u>100</u>
Total current assets	<u>593,384</u>
Noncurrent assets:	
Capital assets, net	<u>11,466,237</u>
Total noncurrent assets	<u>11,466,237</u>
Total assets	<u>12,059,621</u>
Liabilities:	
Current liabilities:	
Accounts payable	37,943
Accrued interest payable	5,033
Current portion of debt	145,472
Due to other funds	<u>2,014,710</u>
Total current liabilities	<u>2,203,158</u>
Noncurrent liabilities:	
Long-term debt	<u>769,538</u>
Total noncurrent liabilities	<u>769,538</u>
Total liabilities	<u>2,972,696</u>
Net Position:	
Net investment in capital assets	10,551,227
Unrestricted (deficit)	<u>(1,464,302)</u>
Total net position	<u>\$ 9,086,925</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, 2020

	Stormwater Utility Fund
Operating Revenues:	
Charges for services	\$ 221,805
Tax revenue	156,951
Franchise fees	129,837
	<hr/>
Total operating revenues	508,593
	<hr/>
Operating and General Expenses:	
Repairs and maintenance	284,222
Depreciation expense	395,124
General expenses	89,166
Professional services	8,517
Administrative fee	200,000
	<hr/>
Total operating and general expenses	977,029
	<hr/>
Operating income (loss)	(468,436)
	<hr/>
Nonoperating Revenues (Expenses):	
Investment income	3,840
Interest expense	(18,394)
	<hr/>
Total nonoperating revenues (expenses)	(14,554)
	<hr/>
Change in net position	(482,990)
	<hr/>
Net Position, Beginning of Year	9,569,915
	<hr/>
Net Position, End of Year	\$ <u>9,086,925</u>

Town of Golden Beach, Florida
Statement of Cash Flows -
Proprietary Fund
For the Year Ended September 30, 2020

	Stormwater Utility Fund
Cash Flows From Operating Activities:	
Cash received from customers and users	\$ 554,362
Cash paid for goods and services	<u>(547,698)</u>
Net cash provided by (used in) operating activities	<u>6,664</u>
Cash Flows From Financing Activities:	
Change in due to/from balances	149,625
Interest paid	(19,179)
Principal payments	<u>(142,780)</u>
Net cash provided by (used in) financing activities	<u>(12,334)</u>
Cash Flows From Investing Activities:	
Purchase of property and equipment	(12,553)
Investment income received	3,840
Purchase of investments	<u>(3,821)</u>
Net cash provided by (used in) investing activities	<u>(12,534)</u>
Net decrease in cash and cash equivalents	(18,204)
Cash and Cash Equivalents, Beginning of Year	<u>106,827</u>
Cash and Cash Equivalents, End of Year	<u>\$ 88,623</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income (loss)	\$ <u>(468,436)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Provision for depreciation	395,124
(Increase) decrease in accounts receivable	45,769
Increase (decrease) in accounts payable	<u>34,207</u>
Total adjustments	<u>475,100</u>
Net cash provided by (used in) operating activities	<u>\$ 6,664</u>

Town of Golden Beach, Florida
Statement of Fiduciary Net Position
Retirement Plan for Employees of the Town of Golden Beach
September 30, 2020

Assets:

Cash and cash equivalents		\$	762,408
Receivables:			
Employee contribution	\$	6,389	
Interest		21,456	
Security sales receivable		<u>4,975</u>	32,820
Prepaid expenses			41,822
Investments, at fair value:			
Common stock	\$	7,300,507	
Government bonds		1,288,233	
Corporate bonds		1,283,211	
Alternative investments		<u>983,633</u>	<u>10,855,584</u>
Total assets			<u>11,692,634</u>

Liabilities:

Accounts payable			8,324
Security purchases payable			<u>18,471</u>
Total liabilities			<u>26,795</u>

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

\$ 11,665,839

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, 2020

Additions:

Contributions:		
Employer	\$	700,022
Employees		<u>153,944</u>
Total contributions		<u>853,966</u>

Investment income:

Net appreciation in fair value of Plan investments		393,498
Interest and dividend income		<u>222,196</u>
Total investment income		<u>615,694</u>
Total additions		<u>1,469,660</u>

Deductions:

Benefits paid		398,771
Consulting and advisory fees		100,491
Professional fees		47,804
Trustee education		5,458
Trustee fiduciary insurance		2,821
Dues		870
Contribution refunds		720
Office expenses		<u>217</u>
Total deductions		<u>557,152</u>

Net increase		912,508
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**Net Position Held in Trust for Pension Benefits,
Beginning of Year**

10,753,331

**Net Position Held in Trust for Pension Benefits,
End of Year**

\$ 11,665,839

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 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 revenues as available if they are collected within sixty days after year end. 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 2020 include amendments to the budget originally adopted by the Town Council.

During the year, departmental expenditures exceeded the legally authorized budget as follows:

<u>General Fund</u>	
Transportation	\$ (37,527)
Town legal counsel	\$ (35,622)
Finance	\$ (29,004)
Law enforcement	\$ (18,501)
Special events	\$ (17,009)
Culture and recreation	\$ (2,815)
Debt service	\$ (1,125)
Legislative	\$ (69)

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, other miscellaneous taxes, fines, stormwater utility fees and other fees.

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, 2019, upon which the 2019-2020 levy was based, was approximately \$ 1,160,543,438. 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, 2020 was \$ 7.5780 per \$ 1,000 and \$.8220 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, 2020, 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, 2020, the carrying amount of the Town’s deposits was \$ 2,814,744 with a bank balance of \$ 3,108,572.

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, 2020 were as follows:

	Fair Value	Investment Maturities (in years)		
		Less than 1	1 to 5	6 to 10
Florida PRIME	\$ 840,000	\$ 840,000	\$ -	\$ -
	<u>\$ 840,000</u>	<u>\$ 840,000</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.

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2020, is 48 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average like (WAL) of Florida PRIME at September 30, 2020, is 63 days.

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 AAAM 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	Less than 1	1 to 5	6 to 10
Common stock	\$ 7,300,507	\$ 7,300,507	\$ -	\$ -
U.S. Treasuries and agencies	1,288,233	278,328	789,968	219,937
Corporate bonds	1,283,211	76,069	833,286	373,856
Alternative investments	983,633	983,633	-	-
	<u>\$ 10,855,584</u>	<u>\$ 8,638,537</u>	<u>\$ 1,623,254</u>	<u>\$ 593,793</u>

Note 3 - Deposits and Investments (continued)

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.

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, 2020, 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, 2020, 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	\$ 1,661,593	14%
Blackrock/Lord Abbett	\$ 1,323,518	11%
Madison	\$ 1,283,211	11%
Connors	\$ 1,138,647	10%
American Core	\$ 983,632	8%
MDT	\$ 736,939	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 - inputs are quoted prices (unadjusted) in active markets for identical investments that the Plan has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included with Level 1 that are observable for the investments, either directly or indirectly. (e.g., quoted prices in active markets for similar securities, securities valuations based on commonly quoted benchmarks, interest rates and yield curves, and/or securities indices.)
- Level 3 inputs are unobservable inputs for the investments. (e.g., information about assumptions, including risk, market participants would use in pricing a security.)

Note 3 - Deposits and Investments (continued)

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.

Fair values of investments held by the Town's Fiduciary Investment Funds are classified at September 30, 2020 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	\$ 7,300,507	\$ 7,300,507	\$ -	\$ -
U.S. government securities	1,288,233	-	1,288,233	-
Corporate bonds	1,283,211	-	1,283,211	-
Alternative investments	983,633	-	-	983,633
Total investments measured at fair value	<u>\$ 10,855,584</u>	<u>\$ 7,300,507</u>	<u>\$ 2,571,444</u>	<u>\$ 983,633</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.

Investment balances and activity of Level 3 investments for the year were as follows:

Beginning balance	\$ 978,684
Net purchases, sales, issuances and settlements	-
Net realized and unrealized gains (losses) on investments	<u>4,949</u>
Ending balance	<u>\$ 983,633</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2020

Note 4 - Capital Assets

Capital asset activity of governmental activities for the year ended September 30, 2020 was as follows:

	Balance October 1, 2019	Additions and Transfers	Retirements and Transfers	Balance September 30, 2020
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598
Construction in progress	180,001	659,610	506,342	333,269
Total capital assets, not being depreciated	<u>2,058,599</u>	<u>659,610</u>	<u>506,342</u>	<u>2,211,867</u>
Capital assets, being depreciated:				
Equipment and vehicles	3,858,748	244,620	44,594	4,058,774
Buildings	1,556,971	-	1,992	1,554,979
Infrastructure	25,618,008	506,342	-	26,124,350
Improvements other than buildings	2,829,730	-	-	2,829,730
Total capital assets, being depreciated	<u>33,863,457</u>	<u>750,962</u>	<u>46,586</u>	<u>34,567,833</u>
Total capital assets	<u>35,922,056</u>	<u>1,410,572</u>	<u>552,928</u>	<u>36,779,700</u>
Less accumulated depreciation for:				
Equipment and vehicles	2,627,460	325,228	39,508	2,913,180
Buildings	523,289	50,407	1,968	571,728
Infrastructure	6,188,532	838,329	-	7,026,861
Improvements other than buildings	815,036	133,977	-	949,013
Total accumulated depreciation	<u>10,154,317</u>	<u>1,347,941</u>	<u>41,476</u>	<u>11,460,782</u>
Total capital assets, being depreciated, net	<u>23,709,140</u>	<u>(596,979)</u>	<u>5,110</u>	<u>23,107,051</u>
Governmental activities capital assets, net	<u>\$ 25,767,739</u>	<u>\$ 62,631</u>	<u>\$ 511,452</u>	<u>\$ 25,318,918</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2020

Note 4 - Capital Assets (continued)

	Balance October 1, 2019	Additions and Transfers	Retirements and Transfers	Balance September 30, 2020
Business-type activities:				
Capital assets, not being depreciated				
Construction in progress	\$ 183,580	\$ 31,993	\$ 19,440	\$ 196,133
Total capital assets, not being depreciated	<u>183,580</u>	<u>31,993</u>	<u>19,440</u>	<u>196,133</u>
Capital assets, being depreciated:				
Equipment and vehicles	47,000	-	-	47,000
Improvements other than buildings	<u>15,238,512</u>	<u>-</u>	<u>-</u>	<u>15,238,512</u>
Total capital assets, being depreciated	<u>15,285,512</u>	<u>-</u>	<u>-</u>	<u>15,285,512</u>
Total capital assets	<u>15,469,092</u>	<u>31,993</u>	<u>19,440</u>	<u>15,481,645</u>
Less accumulated depreciation for:				
Equipment and vehicles	25,064	3,133	-	28,197
Improvements other than buildings	<u>3,595,220</u>	<u>391,991</u>	<u>-</u>	<u>3,987,211</u>
Total accumulated depreciation	<u>3,620,284</u>	<u>395,124</u>	<u>-</u>	<u>4,015,408</u>
Total capital assets, being depreciated, net	<u>11,665,228</u>	<u>(395,124)</u>	<u>-</u>	<u>11,270,104</u>
Business-type activities capital assets, net	<u>\$ 11,848,808</u>	<u>\$ (363,131)</u>	<u>\$ 19,440</u>	<u>\$ 11,466,237</u>

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

Governmental activities:	
General government	\$ 957,038
Public safety	350,465
Physical environment	26,959
Cultural and recreation	<u>13,479</u>
Total depreciation expense - governmental activities	<u>\$ 1,347,941</u>
Business-type activities:	
Stormwater drainage	<u>\$ 395,124</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2020

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, 2020:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020	Due Within One Year
Governmental activities:					
General Obligation Refunding Bonds, Series 2016	\$ 12,005,000	\$ -	\$ 430,000	\$ 11,575,000	\$ 445,000
General Obligation Refunding Bonds, Series 2019	-	650,000	-	650,000	-
Bond premium	387,961	-	20,419	367,542	-
Capital lease	58,523	-	58,523	-	-
Compensated absences payable	437,589	88,734	-	526,323	71,609
Total governmental activities	\$ 12,889,073	\$ 738,734	\$ 508,942	\$ 13,118,865	\$ 516,609

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

Year Ending September 30,	Principal	Interest	Total
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	535,000	367,056	902,056
2026-2030	3,030,000	1,454,016	4,484,016
2031-2035	3,600,000	862,544	4,462,544
2036-2038	2,510,000	153,200	2,663,200
	\$ 11,575,000	\$ 4,544,915	\$ 16,119,915

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.

Capital Improvement Revenue Note, Series 2019 – In fiscal year 2020, the Town issued a Capital Improvement Revenue Note, Series 2019 in the amount of up to \$ 4,000,000 for the purpose of financing the costs of construction, installation and furnishing of a new civic center complex masterplan. The Note shall mature on December 1, 2039 and the first draw shall be made on the date of delivery in the amount of \$ 250,000. The principal of the Note shall be subject to mandatory prepayment in annual installments on each December 1, commencing on December 1, 2022, the date of the final draw. 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%, payable semiannually beginning June 1, 2020 through 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. As of September 30, 2020, the Town total outstanding balance is \$ 650,000.

The indenture contains a provision that in each fiscal year in which the Note is outstanding hereunder, Legally Available Non-Ad Valorem Revenues shall be at least 125% of the maximum annual debt service on the Note, assuming the Note has been drawn for the full amount of \$ 4,000,000.

The annual debt service requirements for the Capital Improvement Revenue Note, Series 2019 is as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ -	\$ 16,367	\$ 16,367
2022	-	19,156	19,156
2023	28,862	18,944	47,806
2024	29,720	18,088	47,808
2025	30,602	17,205	47,807
2026-2030	167,189	71,847	239,036
2031-2035	193,524	45,513	239,037
2036-2040	200,103	15,030	215,133
	<u>\$ 650,000</u>	<u>\$ 222,150</u>	<u>\$ 872,150</u>

In the event the Town fails to pay principal and interest within ten days of when due, the Town shall pay a late charge of 5% of the late payment. In addition, during the period in which an event of default shall have occurred or be continuing hereunder, the Note shall bear interest at a rate of 3% in excess of the interest rate immediately prior to the occurrence of such Event of Default.

Note 5 - Long-Term Liabilities (continued)

Business-type activities:

The following is a summary of changes in the long-term debt for the year ended September 30, 2020:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020	Due Within One Year
Business-type activities:					
Department of Environmental Protection, Revolving Loans	\$ 1,057,790	\$ -	\$ 142,780	\$ 915,010	\$ 145,472
Total business-type activities	<u>\$ 1,057,790</u>	<u>\$ -</u>	<u>\$ 142,780</u>	<u>\$ 915,010</u>	<u>\$ 145,472</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
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	156,754	5,206	161,960
2026	<u>159,709</u>	<u>2,251</u>	<u>161,960</u>
	<u>\$ 915,010</u>	<u>\$ 56,750</u>	<u>\$ 971,760</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.

Additionally, in July 2020, the Town entered into a revolving loan agreement with the State of Florida Department of Environmental Protection to borrow \$ 951,414 for the construction of the Town’s stormwater facilities, specifically a center island drainage system. The loan will be secured by the net revenues of the Town’s Stormwater Utility Fees based upon authorization of the Town Council. As of September 30, 2020, no amount has been withdrawn.

Note 6 - Accounts Receivable/Accounts Payable

Receivables at September 30, 2020 were as follows:

	<u>Taxes Receivable</u>	<u>Inter- Governmental</u>	<u>Accounts</u>	<u>Other</u>	<u>Total</u>
Governmental activities:					
General Fund	\$ 57,363	\$ -	\$ -	\$ -	\$ 57,363
Capital Improvement Project Fund	-	-	170,161	-	170,161
Debt Service Fund	5,071	-	-	-	5,071
Law Enforcement Fund	-	87,003	-	-	87,003
Total governmental activities	\$ 62,434	\$ 87,003	\$ 170,161	\$ -	\$ 319,598
	<u>Taxes Receivable</u>	<u>Inter- Governmental</u>	<u>Accounts</u>	<u>Other</u>	<u>Total</u>
Business-type activities:					
Stormwater Utility Fund	\$ 42,244	\$ -	\$ 136,458	\$ -	\$ 178,702
Total business-type activities	\$ 42,244	\$ -	\$ 136,458	\$ -	\$ 178,702

Accounts payable at September 30, 2020 were as follows:

	<u>Vendors</u>	<u>Subcontractors</u>	<u>Total Accounts Payable</u>
Governmental activities:			
General Fund	\$ 140,432	\$ -	\$ 140,432
Capital Improvement Project Fund	91,176	-	91,176
Law Enforcement Trust Fund	614	-	614
Total governmental activities	\$ 232,222	\$ -	\$ 232,222
	<u>Vendors</u>	<u>Subcontractors</u>	<u>Total Accounts Payable</u>
Business-type activities:			
Stormwater Utility Fund	\$ 37,943	\$ -	\$ 37,943
Total business-type activities	\$ 37,943	\$ -	\$ 37,943

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, 2019:

	<u>General Employees</u>	<u>Police Officers</u>
Retirees and beneficiaries receiving benefits and terminated members entitled to benefits, but not yet receiving them	10	16
Active plan members	<u>29</u>	<u>18</u>
	<u>39</u>	<u>34</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, 2020.

The components of the pension liability of the Town at September 30, 2020 were as follows:

Total pension liability	\$ 14,792,917
Plan fiduciary net position	<u>(11,665,839)</u>
Town net pension liability	<u>\$ 3,127,078</u>
Plan fiduciary net position as a percentage of total pension liability	78.86%

Actuarial Assumptions: The total pension liability at September 30, 2020 was determined by using actuarial assumptions as of October 1, 2019, with update procedures used to roll forward the total pension liability to September 30, 2020. 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	<u>10.00%</u>	4.68%
Total	<u>100.00%</u>	

Rate of return: For the year ended September 30, 2020, the annual money weighted rate of return on pension plan investments, net of pension plan investment expense was 4.75%. 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, 2019, Measurement Date	\$ 13,689,258	\$ 10,753,331	\$ 2,935,927
Changes for the year:			
Service cost	626,710	-	626,710
Expected interest growth	928,482	723,717	204,765
Demographic experience	(52,042)	-	(52,042)
Unexpected investment income	-	(108,023)	108,023
Contributions - employer	-	700,022	(700,022)
Contributions - members	-	153,944	(153,944)
Changes in benefit terms	-	-	-
Benefit payments, including refunds of member contributions	(399,491)	(399,491)	-
Assumption changes	-	-	-
Administrative expense	-	(157,661)	157,661
Net changes	1,103,659	912,508	191,151
Balances, as of September 30, 2020, Measurement Date	\$ 14,792,917	\$ 11,665,839	\$ 3,127,078

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	\$ 16,680,451	\$ 14,792,917	\$ 13,231,328
Plan fiduciary net position	(11,665,839)	(11,665,839)	(11,665,839)
Net pension liability (asset)	<u>\$ 5,014,612</u>	<u>\$ 3,127,078</u>	<u>\$ 1,565,489</u>

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

For the year ended September 30, 2020, the Town recognized pension expense of \$ 1,286,954. At September 30, 2020, 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	\$ 338,702	\$ 88,816
Demographic changes	367,352	42,333
Changes in assumptions	<u>1,231,003</u>	<u>151,083</u>
Total	<u>\$ 1,937,057</u>	<u>\$ 282,232</u>

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

Year ending September 30,	Amount
2021	\$ 330,163
2022	395,947
2023	392,901
2024	305,481
2025	230,333
Thereafter	-
	<u>\$ 1,654,825</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

The Town previously 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>49</u>
Total plan members	<u><u>50</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, 2020 was based on an actuarial valuation dated October 1, 2019 with a measurement date of September 30, 2020, using the following actuarial assumptions:

Note 8 - Other Post-Employment Benefits (continued)

Actuarial Cost Method	Entry Age Normal.
Discount Rate	2.14 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 7.00% for the 2019/20 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 2019/20 fiscal year, an implied monthly subsidy was assumed at age 62 of \$ 600.00 for the retiree and \$ 700.00 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 PUB-2010 Headcount-Weighted Below Median Healthy Retiree Mortality table for general employees, with male ages set back one year (general employees); sex-distinct rate set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality table for public safety employees (Below Median table for males), with ages set forward one year (police officers).
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, 70% at age 55, 40% at each of ages 56 through 59, and 100% at age 60; with respect officers who have earned at least 20 years of service, retirement is assumed to police to occur at the rate of 5% at each of ages 50 and 51, 70% at age 52, 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).
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.

Note 8 - Other Post-Employment Benefits (continued)

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.
Changes	Since the prior measurement date, the discount rate was decreased from 3.58% per annum to 2.14% per annum; the monthly implied subsidy at age 62 for the 2019-20 fiscal year was changed from \$609.52 for the retiree and \$696.60 for the retiree's spouse to \$600 and \$700, respectively; and the mortality basis was changed from the RP-2000 Combined and Blue Collar Mortality Tables with generational improvements using Scale BB to selected PUB-2010 Mortality Tables with generational improvements using Scale MP-2018.

Discount Rate: The discount rate used to measure the total OPEB liability at September 30, 2020 was 2.14%. 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, 2020, are as follows:

Total OPEB liability	\$ 5,450,440
OPEB Plan fiduciary net position	<u>-</u>
Town's net OPEB liability	<u>\$ 5,450,440</u>
OPEB Plan fiduciary net position as a percentage of total OPEB liability	<u>0%</u>
Measurement year ended September 30, 2020	
Total OPEB liability:	
Service cost	\$ 151,600
Interest on total OPEB liability	73,845
Demographic experience	751,802
Benefit payments	(63,828)
Assumption changes	<u>1,206,163</u>
Net change in total OPEB liability	2,119,582
Total OPEB liability, beginning	<u>3,330,858</u>
Total OPEB liability, ending	<u>\$ 5,450,440</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 2.14%, 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:

	1% Decrease (1.14%)	Current Discount Rate (2.14%)	1% Increase (3.14%)
Total OPEB Liability	\$ <u>6,697,376</u>	\$ <u>5,450,440</u>	\$ <u>4,507,913</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:

	1% Trend Decrease 6.00% Decreasing to 4.00%	Trend Rate Assumption 7.00% Decreasing to 5.00%	1% Trend Increase 8.00% Decreasing to 6.00%
Total OPEB Liability	\$ <u>4,476,364</u>	\$ <u>5,450,440</u>	\$ <u>6,715,660</u>

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB: For the year ended September 30, 2020, the Town recognized OPEB expense of \$ 361,628. At September 30, 2020, the Town reported deferred outflows of resources related to OPEB in the amount of \$ 1,811,911. There were no deferred inflows of resources related to OPEB for the fiscal year ended September 30, 2020.

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

<u>September 30,</u>	<u>Amount</u>
2021	\$ 200,011
2022	200,011
2023	200,011
2024	200,011
2025	200,011
Thereafter	<u>811,856</u>
	<u>\$ 1,811,911</u>

Note 9 - Interfund Balances and Transfers

Interfund receivables and payables at September 30, 2020 were as follows:

Due from:	Due to:			Total
	General Fund	Debt Service Fund	Stormwater Fund	
Law Enforcement Trust Fund	\$ 909,157	\$ -	\$ -	\$ 909,157
Bridge Fund	-	-	-	-
Capital Improvement Project Fund	990,098	-	100	990,198
Debt Service Fund	904,981	-	-	904,981
Stormwater Fund	2,014,710	-	-	2,014,710
General Fund	-	1,746,695	-	1,746,695
Total	\$ 4,818,946	\$ 1,746,695	\$ 100	\$ 6,565,741

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:

Transfers out:	Transfers in:	
	General Fund	Total
General Fund	\$ -	\$ -
Law Enforcement Trust Fund	60,000	60,000
Total	\$ 60,000	\$ 60,000

During the year ended September 30, 2020, the General Fund received \$ 60,000 from the Law Enforcement Trust Fund as an administrative fee.

Note 10 - Risk Management

For the year ended September 30, 2020, 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, 2020, the Capital Improvement Project Fund and Law Enforcement Trust Fund have deficit fund balances of \$ 422,625 and \$ 357,288 respectively. The Town expects to reduce two of these deficits through transfers from the General Fund in Fiscal Year 2020-2021. The Town expects to fund these deficits with budgeted transfers and other advances from the General Fund in subsequent years.

Note 13 - Risks and Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak a pandemic. Management and the Town Commission continue to evaluate and monitor the potential adverse effect that this event may have on the Town's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

**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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability							
Service cost	\$ 626,710	\$ 646,789	\$ 372,701	\$ 355,307	\$ 410,000	\$ 412,000	\$ 406,000
Expected interest growth	928,482	725,127	767,653	702,846	649,000	540,000	540,000
Differences between expected and actual experience	(52,042)	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>(399,491)</u>	<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	1,103,659	3,111,807	929,431	831,242	778,778	592,000	499,000
Total pension liability - beginning	<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>	<u>6,947,000</u>
Total pension liability - ending (A)	<u>\$ 14,792,917</u>	<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	\$ 700,022	\$ 637,382	\$ 588,601	\$ 513,696	\$ 457,855	\$ 428,000	\$ 428,000
Contributions - member	153,944	156,672	152,113	120,499	110,543	102,000	100,000
Expected interest growth	723,717	684,358	719,791	618,943	-	-	-
Unexpected investment income	(108,023)	(420,472)	57,584	373,099	438,000	(50,000)	535,000
Benefit payments, including refunds of member contributions	(399,491)	(373,621)	(324,318)	(329,527)	(308,000)	(347,000)	(315,000)
Administrative expenses	<u>(157,661)</u>	<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	912,508	623,802	1,136,275	1,167,550	637,704	93,000	688,000
Plan fiduciary net position - beginning	<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>	<u>6,407,000</u>
Plan fiduciary net position - ending (B)	<u>\$ 11,665,839</u>	<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>\$ 3,127,078</u>	<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	78.86%	78.55%	95.77%	93.21%	88.76%	89.43%	95.29%
Covered-employee payroll	\$ 2,391,820	\$ 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	130.74%	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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially determined contribution	\$ 700,022	\$ 637,382	\$ 588,601	\$ 458,294	\$ 457,855	\$ 427,817
Contributions in relation to the actuarially determined contribution	<u>700,022</u>	<u>637,382</u>	<u>588,601</u>	<u>513,696</u>	<u>457,855</u>	<u>427,817</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(55,402)</u>	\$ <u>-</u>	\$ <u>-</u>
Covered-employee payroll	\$ 2,391,820	\$ 2,474,969	\$ 2,080,445	\$ 1,911,580	\$ 2,258,192	\$ 2,159,806
Contributions as a percentage of covered-employee payroll	29.27%	25.75%	28.29%	26.87%	20.28%	19.81%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 427,817	\$ 391,306	\$ 376,825	\$ 383,027	\$ 367,275
<u>427,817</u>	<u>383,769</u>	<u>383,769</u>	<u>383,769</u>	<u>372,769</u>
\$ <u>-</u>	\$ <u>7,537</u>	\$ <u>(6,944)</u>	\$ <u>(742)</u>	\$ <u>(5,494)</u>
\$ 2,027,209	\$ 2,019,940	\$ 1,820,735	\$ 1,920,856	\$ 1,813,079
21.10%	19.00%	21.08%	19.98%	20.56%

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

	<u>2020</u>	<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	4.75%	2.62%	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.

DRAFT

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

Fiscal Year:	2020	2019	2018
Measurement Date:	9/30/2020	9/30/2019	9/30/2018
Total OPEB liability			
Service cost	\$ 151,600	\$ 11,908	\$ 11,778
Interest	73,845	114,195	113,716
Demographic experience	751,802	-	-
Benefits payments	(63,828)	(67,042)	(52,853)
Assumption changes	1,206,163	60,685	-
Net change in total OPEB liability	2,119,582	119,746	72,641
Total OPEB liability - beginning	3,330,858	3,211,112	3,138,471
Total OPEB liability - ending	\$ 5,450,440	\$ 3,330,858	\$ 3,211,112
Covered payroll	\$ 2,708,702	\$ 2,373,485	\$ 2,373,485
Total OPEB liability as a percentage of covered payroll	201.22%	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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:				
Fines and forfeitures	\$ 230,000	\$ 230,000	\$ 167,501	\$ (62,499)
Interest income	4,100	4,100	2,784	(1,316)
Total revenues	<u>234,100</u>	<u>234,100</u>	<u>170,285</u>	<u>(63,815)</u>
Expenditures:				
Public safety	186,992	186,992	175,189	11,803
Capital outlay	1,040	1,040	-	1,040
Total expenditures	<u>188,032</u>	<u>188,032</u>	<u>175,189</u>	<u>12,843</u>
Excess of revenues over expenditures before other financing sources (uses)	<u>46,068</u>	<u>46,068</u>	<u>(4,904)</u>	<u>(50,972)</u>
Other Financing Sources (Uses):				
Transfers in (out)	<u>(46,068)</u>	<u>(46,068)</u>	<u>(60,000)</u>	<u>(13,932)</u>
Total other financing sources (uses)	<u>(46,068)</u>	<u>(46,068)</u>	<u>(60,000)</u>	<u>(13,932)</u>
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(64,904)</u>	<u>\$ (64,904)</u>
Fund Balance, Beginning of Year			<u>(292,384)</u>	
Fund Balance (Deficit), End of Year			<u>\$ (357,288)</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, 2020, 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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, 2020, 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 Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated (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 finding or 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 ACCOUNTANT'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, 2020. 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, 2020.

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

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: April 20, 2021

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, Town Manager *Alex B*

Subject: Resolution No. 2741.21 – Approving the Design of Town Entry
Fountains

Item Number:

8

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2741.21 as presented.

Background:

The Town aims to create a unique feel and look throughout our Ocean Boulevard corridor that balances our existing municipal facilities styles and the new elements found as part of the Civic Center Complex. The intension is that as motorist, cycles and pedestrian enter and exit our Town there is a consistent theme “brand” that will be unique to the Town.

During the last few years, the Town Council has asked the Administration to explore opportunities to enhance the aesthetic value of the fountain walls at the Strand and Ocean Boulevard. We propose a design for the fountain walls that will incorporate the material specified at the entry of the new civic center building.

The laser cut metal panels with palm frond cut outs will create shadows and depth to the bare walls that are existing. Each panel will be affixed to the existing fountain wall by point supports. The panels are engineered to be resistant to the elements and will require little to no maintenance.

Fiscal Impact:

The cost for the beautification of the entry fountains with installation is an amount not to exceed \$25,000.00 per fountain.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2741.21

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA APPROVING THE ADMINISTRATION'S PROPOSED DESIGN OF THE TOWN'S ENTRY FOUNTAINS; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Golden Beach, Florida ("Town") aims to create a unique feel and look throughout our Ocean Boulevard corridor that balances our existing municipal facilities styles and the new elements found as part of the Civic Center Complex; and

WHEREAS, the Administration has created a design that will incorporate the materials and style specified at the entry of the new Civic Center Building, attached hereto as Exhibit "A"; and

WHEREAS, the Town Council desires to authorize the Town Manager to move forward with the beautification of the entry fountains; and

WHEREAS, the Town Council has determined that the Proposal is acceptable and will well serve the needs of the Town.

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

Section 1. Recitals Adopted. Each of the above-stated recitals are hereby adopted and confirmed.

Section 2. Proposal Approved. The Town Council hereby approves the Proposal.

Section 3. Implementation. The Town Mayor and Town Manager are directed to take all steps reasonably necessary to implement this Resolution.

Section 4. Authorization. The Town Manager is authorized to move forward with the beautification of the entry fountains consistent with the Proposal in an amount not to exceed \$25,000.00 per fountain.

Section 6. Effective Date. This Resolution shall be effective immediately upon adoption.

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 Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____
Councilmember Bernard Einstein	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida this 20th day of April, 2021.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

