



**Town Commission  
NOTICE OF VIRTUAL TOWN COMMISSION MEETING**

**Pursuant to the Town's Local Declaration of Public Emergency, a VIRTUAL Town Commission meeting will be held on Tuesday, December 8, 2020, at 6:30 p.m. and broadcast from Town Hall.**

**The December 8, 2020 Town Commission meeting will be held as a VIRTUAL MEETING with elected officials and Town staff participating through video conferencing. This virtual meeting will be broadcasted live for members of the public to view on the Town's website ([www.lbts-fl.gov](http://www.lbts-fl.gov)), Comcast Channel 78, and AT&T U-verse Channel 99.**

**The Town of Lauderdale-By-The-Sea Town Commission welcomes and encourages the public to participate at its virtual meetings and offers two ways for residents to be heard.**

### **WRITTEN PUBLIC COMMENTS**

**Send an e-mail to [public\\_comments@lbts-fl.gov](mailto:public_comments@lbts-fl.gov) Your comment will be read into the record during the meeting by the Town Clerk.**

### **ACTIVE PARTICIPATION**

**Notify the Town Clerk via e-mail at [public\\_comments@lbts-fl.gov](mailto:public_comments@lbts-fl.gov) by December 8, 2020 5:00 pm of your desire to speak during a live virtual meeting.**

**Please provide us with your name email address and phone number. We will then send you the Zoom Meeting ID and link. For security reasons, please do not share the Meeting ID with anyone else. If a friend or neighbor also wishes to speak, have them sign-up with the Town Clerk.**

**When contacting the Town Clerk, please specify if you wish to speak during Public Comments or during a specific agenda item. The Town will enable the Waiting Room function on Zoom and allow public speakers to enter the virtual meeting during Public Comments or for a specific agenda item. You can join the meeting either by calling in or using a laptop, computer webcam or cellphone. Once you are finished commenting, the Town will disconnect you from the meeting.**

**A copy of the agenda for the virtual Town Commission meeting can be accessed on the Town's website, at**



<https://www.lauderdalebythesea-fl.gov/341/Agendas-Video>.

**Please note that the Town's November 6, 2020 Amended Local Declaration of Public Emergency regarding Virtual Meetings suspended the requirements that a quorum be present and that Town committees and boards meet at a specific public place, and allows them to utilize communications media technology, such as telephonic and video conferencing.**

**Should any person desire to appeal any decision of the Town Commission with respect to any matter to be considered at this meeting, that person shall ensure that a verbatim record of the proceedings is made including all testimony and evidence upon which any appeal may be based (Section 286.0105, Fla. Stat).**

**Jarvis Hall 4505 N. Ocean Drive**

**Virtual Town Commission Meeting**

# **Virtual Town Commission Meeting**

Tuesday, December 8, 2020, 6:30 PM  
Jarvis Hall 4505 N. Ocean Drive

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## **1. CALL TO ORDER, MAYOR CHRIS VINCENT**

## **2. PLEDGE OF ALLEGIANCE TO THE FLAG**

## **3. INVOCATION - Pauline Brooks McGuinness (representing th Baha'i Faith)**

## **4. ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**

## **5. PRESENTATIONS**

- 5.a. Arbor Day Proclamation (Bill Vance, Town Manager)

[CoverPage - Arbor Day 2021.docx](#)

[Arbor Day Proclamation 2021.pdf](#)

- 5.b. Paula Mangano Proclamation

[coverpage.pdf](#)

[Paula Mangano.docx](#)

## **6. PUBLIC COMMENTS**

## **7. PUBLIC SAFETY DISCUSSION**

- 7.a. BSO November 2020 Report (Captain Tom Palmer, BSO)

[CoverPage.pdf](#)

[TM Report-November 2020.pdf](#)

## **8. TOWN MANAGER REPORT**

- 8.a. Town Manager Report (Bill Vance, Town Manager)

[TM Report.pdf](#)

[Community Center Zoom Video Links-\(submitted 11-30-20\).pdf](#)

[LBTS Digital Ad Campaigns PPT Slide Dec 2020.pdf](#)

[ACTION PLAN.pdf](#)

- 8.b. September 2020 Finance Report (Lucila Lang, Finance Director)

[CoverPage.pdf](#)

[revenue expenditure report september.pdf](#)

[SEPTEMBER CASH-INVESTMENT REPORT\\_ SEPTEMBER 2020.pdf](#)

## **9. TOWN ATTORNEY REPORT**

## **10. APPROVAL OF MINUTES**

- 10.a. October 27, 2020 Town Commission Ethics Training Minutes (Tedra Allen, Town Clerk)

[102720 LBTS Ethics Training 1st draft minutes.pdf](#)

- 10.b. October 27, 2020 Town Commission Meeting Minutes (Tedra Allen, Town Clerk)

[102720 LBTS Commission 1st draft minutes.pdf](#)

- 10.c. November 11, 2020 Town Commission Meeting Minutes (Tedra Allen, Town Clerk)

[111020 LBTS Commission 1st draft minutes.pdf](#)

## **11. CONSENT AGENDA**

## **12. OLD BUSINESS**

- 12.a. Crosswalk at A1A & Hibiscus Discussion of Additional Signage (Ken Rubach, Public Works Director)  
[CoverPage.pdf](#)

## **13. NEW BUSINESS**

- 13.a. Auditor Selection Committee Ranking of Audit Firms (Lucila Lang, Finance Director/Tedra Allen, Town Clerk)  
[Coverpage - audit.pdf](#)  
[RFP 20-10-01 Auditing Financial Analysis Services.pdf](#)  
[LBTS Total Ranking - completed.pdf](#)  
[Bid Tabulation.pdf](#)  
[CFLG rec'd 11-19-20 - 6.27am.pdf](#)  
[Grau rec'd 11-19-20 - 10.33am.pdf](#)  
[CRI rec'd 11-19-20 - 1.41pm.pdf](#)  
[Keefe McCullough rec'd - 11-18-20 - 7.59am.pdf](#)  
[2020-12-1 Audit Committee Mtg Minutes.pdf](#)

## **14. COMMISSIONER COMMENTS**

## **15. ORDINANCES 1st Reading**

## **16. ORDINANCES 2nd Reading**

- 16.a. ORDINANCE 2020-10 - AN ORDINANCE OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 17 "STREETS, SIDEWALKS AND OTHER PUBLIC PLACES," ARTICLE I "IN GENERAL," BY AMENDING SECTION 17-14 "PERSONS WHO MAY USE TENNIS COURTS; ACCESS TO TENNIS COURTS; ISSUANCE OF KEYS; FEES" TO REMOVE THE FEES FROM THE TOWN CODE SO THEY CAN BE ADOPTED BY RESOLUTION; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE. (Ken Rubach, Public Works Director)  
[12-2-20 Coverpage.pdf](#)  
[Ordinance 2020-10 Tennis Courts](#)  
[Resolution 2020-42 - Tennis Keys.pdf](#)

## **17. RESOLUTIONS - PUBLIC COMMENTS**

- 17.a. Resolution 2020-47 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2020/2021 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT "A"; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2020-2021 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND AN EFFECTIVE DATE. (Bill Vance, Town Manager/Lucila Lang, Finance Director)  
[CoverPage Budget Amendment.pdf](#)  
[Resolution 2020-47 - Budget Amendment - .pdf](#)

## **18. QUASI JUDICIAL PUBLIC HEARING**

- 18.a. Administrative Adjustment (2020-L2-AA-01) for 1572 Blue Water Terrace (Linda Connors, Development Services Director)  
[CoverPage.pdf](#)  
[Ex 1 Application and Plans 2020-L2-AA-01.pdf](#)  
[Ex 1 Updated Garage Sketch 2020-L2-AA-01.pdf](#)

[Ex 2 Staff Report For 1572 Blue Water Terrace.pdf](#)

[Ex 3 Public Comment in Support.pdf](#)

[Ex 4 Development Order 1572 Blue Water Terr 2020-L2-AA-01.pdf](#)

- 18.b.** 240 E. Commercial Blvd. /Site Plan Amendment and Conditional Use Application for Mixed Use Development in the B-1 Zoning District. (Linda Connors, Development Services Director)

[CoverPage.pdf](#)

[Exhibit 1- Applications and Plans.pdf](#)

[Exhibit 2- P&Z Staff Report.pdf](#)

[Exhibit 3-Comment in Opposition.pdf](#)

[Exhibit 4-Public Notice.pdf](#)

[Exhibit 5-3HV9042-240 Commercial Blvd Development Order \(002\).pdf](#)

## **19. ADJOURNMENT**

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THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO INSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

### **PROCEDURES FOR PUBLIC COMMENTS:**

Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town, and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to 3 three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.



## **Town Commission Agenda Item Report**

**Meeting Date:** December 8, 2020

**Submitted By:** Bill Vance

**Submitting Department:** Administration

**Item Type:** Presentations

**Agenda Section:** PRESENTATIONS

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**Subject Title:**

Arbor Day Proclamation (Bill Vance, Town Manager)

**Recommendation:**

N/A

**Attachments:**

1. Arbor Day Proclamation



# PROCLAMATION

*Issued by the Governing Body of the  
Town of Lauderdale-By-The-Sea, Florida*

**WHEREAS**, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees; and

**WHEREAS**, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and Arbor Day is now observed throughout the nation and the world; and

**WHEREAS**, the State of Florida celebrates Arbor Day the third Friday in January; and

**WHEREAS**, trees reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife; and

**WHEREAS**, trees in our Town increase property values, enhance the economic vitality of business areas and beautify our community; and

**WHEREAS**, trees, wherever they are planted, are a source of joy and spiritual renewal; and

**WHEREAS**, Arbor Day encourages the preservation and replenishment of trees bestowing a long-range benefit on generations to come; and

**WHEREAS**, on Friday, January 15<sup>th</sup>, 2021 at Lauderdale-By-The-Sea a tree planting will begin at 10:00 a.m.; and

**NOW, THEREFORE, I, Chris Vincent, Mayor of the Town of Lauderdale-By-The-Sea, Florida, and in concurrence with the Town Commission hereby proclaim Friday January 15, 2021 as:**

## **" Arbor Day"**

In the Town of Lauderdale-By-The-Sea, Florida and urge all citizens to celebrate Arbor Day and to support efforts to care for and protect our trees, and further, I urge all citizens to plant trees to gladden the hear and promote the well-being of this and future generations.

*In witness whereof we have hereunto set our  
hands and caused this seal to be affixed*

Attest: \_\_\_\_\_  
Tedra Allen, CMC  
Town Clerk

\_\_\_\_\_  
Chris Vincent, Mayor  
December 8, 2020





## **Town Commission Agenda Item Report**

**Meeting Date:** December 8, 2020

**Submitted By:** Steve D'Olivera

**Submitting Department:** Administration

**Item Type:** Presentations

**Agenda Section:** PRESENTATIONS

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**Subject Title:**

Paula Mangano Proclamation

**Explanation:**

Proclamation recognizing Paula Mangano

**Recommendation:**

N/A

**Attachments:**

1. Proclamation



# PROCLAMATION

*Issued by the Governing Body of the  
Town of Lauderdale-By-The-Sea, Florida*

WHEREAS, the Town of Lauderdale-By-The-Sea recognizes the significant contributions made to our wonderful seaside community day in and day out by all of its valued residents and workers; and

WHEREAS, Paula Mangano moved to Town in July 1953, when she opened Paula's Surf Beauty Salon at 4137 Bougainvilla Drive, which is still in business today, 67 years after first opening its doors; and

WHEREAS, Paula's Surf Beauty Salon often was a social meeting point for the Anglin's, Friedt's and other pioneer families, as well as Town officials, including then-Mayor Gilbert H. Colnot; and

WHEREAS, Mayor Colnot, while at Paula's debating the pros and cons of the yet-to-be-built Commercial Boulevard Bridge, said if the structure were to be approved, "There goes our sleepy little Town," and

WHEREAS, Paula's Surf Beauty Salon is one of the longest continuing businesses in the Town of Lauderdale-By-The-Sea, if not the longest; and

*WHEREAS, Paula Mangano celebrated her 100th birthday this past Saturday, Dec. 5th.*

*NOW, THEREFORE, I, Chris Vincent, as Mayor of Lauderdale-By-The-Sea, on behalf of the Town Commission, do hereby claim:*

**December 8, 2020 as  
"Paula Mangano Day"**

*in the Town of Lauderdale-By-The-Sea.*

*In witness whereof we have hereunto set our  
hands and caused this seal to be affixed*

Attest: \_\_\_\_\_  
Tedra Allen, CMC  
Town Clerk

\_\_\_\_\_  
Chris Vincent, Mayor  
December 8, 2020



## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Thomas Palmer

**Submitting Department:** Public Safety

**Item Type:** Report

**Agenda Section:** PUBLIC SAFETY DISCUSSION

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### **Subject Title:**

BSO November 2020 Report (Captain Tom Palmer, BSO)

### **Explanation:**

BSO monthly report to the Commission

### **Recommendation:**

Accept/Approve

### **Attachments:**

1. BSO November 2020 report



**Date:** December 1, 2020

**To:** William Vance  
Town Manager  
Lauderdale-By-The-Sea

**From:** Captain Thomas Palmer   
Lauderdale-By-The-Sea District

**Subject: Monthly Report to Commission – November 2020**

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**PERSONNEL CHANGES: N/A**

**EMPLOYEES OF THE MONTH: Deputies Fletcher and Chauvin**

On November 9, 2020, Deputies Patrick Fletcher and Austin Chauvin were conducting foot patrol in the Lauderdale by the Sea downtown area when they observed a woman screaming for help and waving them down near the Pavilion. The deputies then observed a surfer in waterline bleeding profusely from his inner thigh. The deputies immediately provided first aid to the victim and utilized their issued tourniquet to stop the bleeding and summoned AMR to transport the victim to the hospital for further medical intervention. The investigation revealed that the surfer had fallen off of his surfboard during the large surf conditions, causing the leash to break off, and the surfboard then struck the victim in the inner-thigh. The impact was so great that the tip of the surfboard broke off and caused a large laceration.

The deputies utilized their training and took steps without hesitation to render aid to the victim. Due to the quick and decisive actions by Deputies Fletcher and Chauvin there is no doubt that they saved the victim from potential peril. Based on their exemplary actions, I have awarded Deputies Fletcher and Chauvin with the Deputy of the Month for November 2020.

**COMMUNITY PROGRAMS AND SERVICES:** These ancillary programs and services are available to residents on an ongoing basis.

- **Elder Links:** This program offers referral services to elderly residents and other senior citizens in need of medical and mental health care, meal delivery or other social services.
- **Business and Residential Security Surveys:** The Business and Residential Security Survey program teaches participants to secure their business, home or condominium to reduce the likelihood of burglary and theft. Security surveys, conducted by a certified law enforcement security specialist, are provided upon request, at no charge to the business owner or resident.
- **Vacation House Watch Program:** Residents who are traveling out-of-town may register for this program. Deputies will conduct periodic checks of their residence until their return.
- **Neighborhood Crime Prevention Program:** The Neighborhood Crime Prevention program liaison organizes and conducts crime prevention and security seminars at the request of neighborhood civic and condominium associations. We will also help facilitate any Neighborhood Crime Watch programs in which the residents wish to participate.
- **Identity Theft and Scam Prevention Program:** The Identity Theft and Scam Prevention program is designed to inform residents about identity theft and how to lessen their chances of becoming a victim of a scam. Residents are informed on the importance of shredding documents, awareness of suspicious individuals, protection of passwords and use of caution in revealing information. Our Shred-A-Thon to reduce identity theft event is incorporated into this program.
- **Enhanced Marine Law Enforcement Patrol Program:** The BSO Marine Patrol Unit participates in the Enhanced Marine Law Enforcement Grant on behalf of Lauderdale-by-the-Sea. This grant allows for additional maritime patrols throughout the Town's waterways and adjacent ocean area.
- **Citizen Observer Patrol (COP) Program:** COP volunteers are local residents who receive public safety training. They are a tremendous asset to the Town of Lauderdale-by-the-Sea. COP members alternate assisting in administrative duties or patrolling local neighborhoods as an extra pair of eyes and ears to supplement deputy sheriff patrols. COP members also attend monthly patrol information and criminal intelligence briefings. A summary of COP statistical activity is included at the end of this report.
- **Sexual Offender Tracking Program:** There are **no** individuals legally classified as a sexual offender residing within Town limits. The sex offender database is routinely checked by BSO to ensure compliance with State of Florida legal mandates. Existing municipal ordinances prohibit persons classified as sexual offenders or sexual predators from residing within Town limits.
- **Bicycle Patrol:** Deputies utilize specialized patrol bicycles to enhance public safety and community outreach. This mode of patrol allows the deputies to interact one-on-one with our residents and visitors. The patrol bicycles were utilized for a total of 8 ½ hours this month.

- **All-Terrain Vehicle Patrol:** The ATV / Polaris are primarily utilized on the beach areas in order to conduct patrols to deter criminal activity and maintain the security of the beach-area properties. The ATV patrol is instrumental in marine fisheries regulation enforcement and protection. Deputies used the ATV / Polaris for 69 miles and 11 hours this month.
- **Crisis Intervention Team / Homeless Outreach Team Programs:** The C.I.T. / H.O.T. program is comprised of specially trained patrol deputies and supervisors who are able to intervene in situations involving persons with mental illness or are otherwise experiencing mental health crises or are homeless and in need of services. Six (6) individuals were contacted and were involuntarily Baker Acted after displaying signs of mental illness and were a threat to themselves or others. Five (5) individual experiencing homelessness was contacted during the month, and all five were transported to receive mental health services.
- **Automated License Plate Reader Camera System:** The ALPR system installation was completed in October 2014. The system is proving to be an effective tool to Public Safety. **See Notable Incidents/Arrests below.**
- **e – Alerts:** This information initiative allows Town residents to stay informed, via email or text messages, of important topics such as criminal activity, traffic information, upcoming events, security issues and other important public safety information throughout Broward County and Lauderdale-by-the-Sea. Residents can register for this program through either the Lauderdale-by-the-Sea or the Broward Sheriff's Office internet website.  
**\*\*PLEASE NOTE:** The e-Alert system is being phased out and will be replaced with the Sheriff's new BSO ALERTS. Users must register for the new ALERT system to receive notifications. Citizens can sign up by visiting the Sheriff's website [www.sheriff.org](http://www.sheriff.org) and click on BSO ALERTS or I have provided a hyperlink below:  
<https://member.everbridge.net/index/892807736729054#/login> \*\*
- **Electronic Message Board:** The BSO Lauderdale-by-the-Sea district continues to utilize the electronic traffic safety message board at various locations within the Town. This allows the district to alert residents about any traffic problems and other important public safety issues impacting them.
- **SaferWatch:** SaferWatch is an application (app) that gives citizens the power to record or report non-emergency incidents as they happen. It provides another option to the "If you see something, say something" message and allows individuals that "If you see something, SEND something" via a mobile application (app) from your smartphone.
- **TWITTER:** The Broward Sheriff's Office has provided an official Twitter account to Captain Palmer and Lieutenant Wesolowski to provide information to the public via social media. Follow us **@BSOLBTS**.

**SPECIAL EVENTS:** These events required the participation of the BSO LBTS district.

All events cancelled due to COVID-19

## **NOTABLE INCIDENTS / ARRESTS:**

**CASE:** 13-2011-000128

**DATE/TIME:** 11/5/20 @ 0058 hrs.

**LOCATION:** 250 Miramar Ave.

**ARRESTEE:** Jason Vida (w/m, 6/10/89)

**INCIDENT:** DUI

**SUMMARY:** Deputy Valdes observed a black Toyota driving carelessly in the 4300 blk. of E. Tradewinds Ave. Valdes conducted a traffic stop and, due to Vida's behavior, a DUI investigation was conducted. Vida was subsequently placed under arrest for DUI, Careless Driving, and Open Container. The Toyota had substantial damage to the passenger side of the vehicle that included yellow paint transfer. After transporting Vida to the main jail, Deputy Valdes located a parking meter (#322) that was struck in the 4300 blk. of E. Tradewinds Ave; a crash report was generated under the same case number.

**CASE:** 13-2008-000727 **UPDATE**

**DATE /TIME:** 8/30/20 1340-1440 hrs.

**LOCATION:** 4500 El Mar Dr (El Prado Park)

**SUSPECT(S):** Patrick Damico WM 08/11/70

**INCIDENT:** Bicycle Theft Felony

**SUMMARY:** The victim advised he locked up his Electra Straight Eight beach cruiser along with another bicycle at the bicycle rack in the park near the beach entrance at approximately 1340 hours. When he went back to retrieve the bike at approximately 1440 hours he saw that the bike had been stolen. There were two cable locks used to lock both bicycles together and to the rack. Both cable locks were now gone. The other bike, which was an older one, was still in the rack, untouched.

The bicycle was described as an Electra Straight Eight beach cruiser, flat black in color, with an "8 ball" sticker on the frame and red spoked wheels. There was a rear hand brake added to the bike and the rear foot brake was inoperable.

\*\*\*\* Town of Lauderdale by the Sea surveillance video was reviewed and known bicycle thief suspect Patrick Damico (W/M, 08/11/1970) was identified. A Not In Custody PC was completed and forwarded to the SAO. Subsequently a Capias was issued for Damico's arrest reference Felony Petit Theft due to his past theft convictions. Pompano Beach Deputies located Damico at 405 NW 6<sup>th</sup> Ave. on 11/15/2020 where he was arrested and booked for the active Capias. The suspect was linked to two additional cases and was additionally charged. \*\*\*\* Damico remains in custody as of 12/01/20 on a no bond hold.

**CASE:** 13-2011-000388

**DATE/TIME:** 11/17/2020 @ 1001 hours

**LOCATION:** 4556 N Ocean Drive, LBS

**VEHICLE:** 2018 Honda Accord, 4 door, blue in color

**INCIDENT:** Auto Theft

**SUMMARY:** Sometime on 11/16/2020 between approximately 2000 hours & 11/17/2020 at approximately 0930 hours, unknown suspect(s) removed the vehicle from the parking space just south of the traffic light at Washingtonia. Investigation is ongoing.

**CASE:** 13-2011-000474  
**DATE/TIME:** 11/20/20 @ 2159 hrs  
**LOCATION:** 117 Commercial Blvd  
**VICTIM:** Kilwins Ice cream  
**SUSPECT:** Anthony Dearms W/M 11/26/93  
**INCIDENT:** Petit Theft

**SUMMARY:** On Saturday 11/21/20, at 1215 hrs, while working the Enhanced Visibility Detail, Det. Genovese was approached by the manager of Kilwins Ice Cream, who wished to report the theft of an unknown amount of cash from the tip jar, which occurred at approx. 2200 hrs the prior evening. The incident was recorded on surveillance video. Det. Genovese displayed the video for Sgt Bachan, who positively identified the suspect as Anthony Dearms, who he had contacted at approx. 0700 this morning. The ID was later confirmed via Dep. Wendt, who had issued a trespass warning to Dearms at the Marathon gas station on Friday 11/20/20, after responding to a disturbance call. After positively identifying the suspect the victim no longer wanted to prosecute and signed a waiver of prosecution.

**CASE:** 13-2011-000528  
**DATE/TIME:** 11/24/2020 @ 0944 hours  
**LOCATION:** 3900 N Ocean Drive, LBS (Fountain Head Condo)  
**INCIDENT:** Grand Theft (3 Bicycle's)

**SUMMARY:** On **10-25-2020** an unknown w/m driving a dark colored Ford Explorer (unknown tag) entered the parking area of the condo and removed three (3) unlocked bicycles with an approximate total value of \$3017.00 from the bicycle rack. The incident wasn't reported until a month after the theft. A check of the town's LPR cameras revealed that the suspect vehicle had a stolen tag affixed to the vehicle at the time of the theft. Investigation is ongoing.

**CASE:** 13-2011-000561  
**DATE/TIME:** 11/25/20 @ 2109 hours  
**LOCATION:** 276 Commercial Blvd.  
**SUSPECT:** Unknown  
**VEHICLE:** White 4door 2014 Infiniti 250  
**INCIDENT:** Stolen Vehicle

**SUMMARY:** The victim parked and secured her vehicle in the parking lot of the Benihana Restaurant (south side) about 1930 hours. Upon returning to her vehicle after dinner at 2109 hours she discovered it was missing. Investigation is ongoing.

**CASE:** 13-2011-000573  
**DATE/TIME:** 11/26/20 @ 0623 hrs  
**LOCATION:** 4100 block of N Ocean Dr N/B  
**SUSPECT:** Hermann Sonthonax B/M 9/14/90  
**INCIDENT:** Hit/Run Arrest

**SUMMARY:** The arrestee was traveling N/B in the right turn only lane of N Ocean Dr, approaching the intersection with Palm Av. The victim was also traveling N/B in the through lane. The arrestee was traveling at an extremely high rate of speed and continued N/B, instead of turning, and then attempted to pass between the victim and the curb via the bike lane and sidewalk. The suspect's left front struck the right rear of the victim's vehicle and then fled N/B. Dep. Kratz located the suspect and conducted a traffic stop at 1 Gatehouse Rd, where the suspect was taken into custody. There were no reported injuries. Sonthonax was charged with leaving the scene of the crash with damage and transported to the main jail.



**CASE:** 13-2011-000592  
**DATE/TIME:** 11/27/20 @ 1300 hrs  
**LOCATION:** 4327 N Ocean Dr  
**ARRESTEE:** Nermin Saracevic W/M 07/23/70  
**INCIDENT:** Suspicious Person/Warrant Arrest  
**SUMMARY:** The arrestee was reported to be loitering in front of the businesses at 4327 N Ocean Dr and a records check revealed an active warrant for an Open Container of Alcohol. Suspect was arrested and transported to the BSO Main Jail.

### **MONTHLY ARREST LOGS:**

|   |                                                                   |      |              |
|---|-------------------------------------------------------------------|------|--------------|
| M | Felony Petit Theft (3rd or subsequent conviction)                 | 4600 | El Mar Dr    |
| M | Petit Theft (Shoplifting)                                         | 4319 | N Ocean Dr   |
| M | Driving Under the Influence                                       | 250  | Miramar Ave  |
| M | Possession of Methamphetamine                                     | 4350 | N Ocean Dr   |
| M | Reckless Driving / Leaving the Scene of an Accident               | 4100 | N Ocean Dr   |
| F | Touch or Strike/Battery/Domestic Violence on Person 65 yrs of Age | 276  | Capri Ave    |
| M | Warrant Arrest - Beverage Violation                               | 4327 | N Ocean Dr   |
| M | Touch or Strike/Battery/Domestic Violence                         | 1431 | S Ocean Blvd |

### **CRIME STATISTICS:**

| CRIME               | CURRENT MONTH | PRIOR MONTH | 2019 YTD   | 2020 YTD  |
|---------------------|---------------|-------------|------------|-----------|
| AUTO THEFT          | 2             | 0           | 8          | 9         |
| BURGLARY-BUSINESS   | 0             | 0           | 2          | 0         |
| BURGLARY-CONVEYANCE | 0             | 0           | 20         | 7         |
| BURGLARY-RESIDENCE  | 0             | 2           | 5          | 10        |
| BURGLARY-STRUCTURE  | 0             | 0           | 0          | 1         |
| FORCIBLE SEX        | 0             | 0           | 1          | 1         |
| ARSON               | 0             | 0           | 0          | 0         |
| ASSAULT-AGGRAVATED  | 0             | 1           | 2          | 3         |
| HOMICIDE            | 0             | 0           | 1          | 0         |
| ROBBERY             | 0             | 2           | 2          | 3         |
| THEFT-GRAND         | 1             | 4           | 19         | 16        |
| THEFT-PETIT         | 0             | 11          | 42         | 45        |
| <b>TOTALS</b>       | <b>4</b>      | <b>20</b>   | <b>103</b> | <b>96</b> |

**CITIZEN OBSERVER PATROL STATISTICAL SUMMARY:**

| COP Activity             | Total |
|--------------------------|-------|
| Number of Volunteers     | 32    |
| COP Hours Worked - Month | 0     |
| COP Patrol Miles - Month | 0     |
| COP Hours Worked - YTD   | 643   |
| COP Patrol Miles - YTD   | 1281  |

|                               |    |
|-------------------------------|----|
| COP Bike Patrol Hours - Month | 0  |
| COP Bike Patrol Hours - YTD   | 32 |

|                                |     |
|--------------------------------|-----|
| COP Beach Patrol Hours – Month | 0   |
| COP Beach Patrol Hours - YTD   | 112 |

**Due to COVID-19 Captain Palmer stopped all COP patrols on March 12, 2020**

**RESERVE DEPUTY ASSISTANCE:** Reserve Deputies are part-time, fully-sworn deputies who provide supplemental staffing to LBTS, when available, at NO cost to the Town.

|                               | Month | 2020 YTD |
|-------------------------------|-------|----------|
| Reserve Deputy - Days Worked  | 4     | 72       |
| Reserve Deputy - Hours Worked | 31    | 659.75   |

**MONTHLY STAFFING AND STATISTICAL REPORT:**

The November 2020 Monthly Staffing and Statistical Report is attached.



## Lauderdale by the Sea

### Monthly Activity

November 2020

| Reports/Calls         |          | Traffic                                                                   |            |
|-----------------------|----------|---------------------------------------------------------------------------|------------|
| Miscellaneous Service |          | Types of Citation                                                         |            |
| Event Reports         | 41       | Non-Moving / Moving Citation                                              | 33         |
| Accidents             | 13       | Parking                                                                   | 0          |
| Calls for Service     | 707      | Warnings                                                                  | 68         |
|                       |          | <b>Total Citations</b>                                                    | <b>101</b> |
| Arrests               |          | Time Worked                                                               |            |
| Type of Arrest        |          | Hours Worked                                                              |            |
| Felony                | 2        | Bike Patrol                                                               | 8.5        |
| Misdemeanor           | 2        | Court Overtime                                                            | 0          |
| NTA                   | 0        | Training                                                                  | 130        |
| Capias/Warrant        | 1        | Detached                                                                  | 0          |
| DUI                   | 1        | Other Overtime                                                            | 397.5      |
| NIC (Felony)          | 0        | Days Worked                                                               | 30         |
| NIC (Misdemeanor)     | 0        |                                                                           |            |
| DV (Felony)           | 1        |                                                                           |            |
| DV (Misd.)            | 1        |                                                                           |            |
| <b>Total Arrests</b>  | <b>8</b> |                                                                           |            |
| General               |          | Narrative                                                                 |            |
| FI                    | 14       | ATV/UTV: 69 Miles / 11 Hours<br>Reserve Deputies worked 4 shifts (31 hrs) |            |
| Truant                | 0        |                                                                           |            |
| Truant Debriefed      | 0        |                                                                           |            |
| Elder Link            | 1        |                                                                           |            |



**MONTHLY STAFFING AND STATISTICAL REPORT  
LAUDERDALE-BY-THE-SEA DISTRICT**

November 30, 2020

**CURRENT STAFFING ALLOCATIONS**

| Position                  | Budgeted Positions | Actual Positions | Vacant Positions |
|---------------------------|--------------------|------------------|------------------|
| District Chief            | 1                  | 1                |                  |
| Executive Lieutenant      | 1                  | 1                |                  |
| Sergeant                  | 3                  | 3                |                  |
| Deputy Sheriff            | 19                 | 18               | 1                |
| Community Service Aide    | 1                  | 1                |                  |
| Administrative Specialist | 1                  | 1                |                  |
| Clerical Specialist (P/T) | 2                  | 1                | 1                |
| <b>TOTAL</b>              | <b>28</b>          | <b>26</b>        | <b>2</b>         |

**PERSONNEL ON LIGHT DUTY, PROMOTED, TRANSFERRED, ETC.**

| Name                  | CCN   | Status | Circumstances       |
|-----------------------|-------|--------|---------------------|
| Deputy Roberto Colon  | 11509 | L/D    | Work Related Injury |
| Sergeant Peter LaGana | 9411  | L/D    | Medical             |
| Deputy Javier Barrios | 16797 | L/D    | Medical             |
| Deputy Benya Koos     | 9522  | W/C    | Medical             |

**DETACHED PERSONNEL / LOCATION**

| Name         | CCN | Detached to | Reason | Hours    |
|--------------|-----|-------------|--------|----------|
|              |     |             |        |          |
|              |     |             |        |          |
|              |     |             |        |          |
|              |     |             |        |          |
|              |     |             |        |          |
| <b>TOTAL</b> |     |             |        | <b>0</b> |



**LAUDERDALE BY THE SEA DISTRICT**  
**NEARBY SEX OFFENDERS (3 Mile Radius) – NOVEMBER, 2020**



Still shows on FDLE Website



**JOSEPH P MESSIER**

**12/11/1974**

111 Briny Ave.  
Apt 1602  
Pompano Bch, 33062

SEX OFFENSE,  
FEDERAL  
(KNOWINGLY  
ENTICING A MINOR  
VIA COMPUTER TO  
ENGAGE IN SEXUAL  
ACTIVITY)

(GUILTY/CONVICTED  
– 09/19/2003)

Federal, FL



**MICHAEL WALTER  
MORALES**

**04/22/1974**

516 S. Ocean Blvd #1  
Pompano Beach 33062

USE OF COMPUTER TO  
SOLICIT OR LURE A  
CHILD TO ENGAGE IN  
SEXUAL CONDUCT F.S.  
847.0135(3)(a) (PRINCIPAL)

(GUILTY/CONVICT)  
10/24/2014)

Broward, FL



**JAMES ORLIN CLARKE**

**05/14/1980**

4109 N Ocean Dr.  
LBT5, FL 33308  
(Unknown location)

SEX OFFENSE, OTHER STATE  
(3RD DEGREE CRIMINAL  
SEXUAL CONDUCT-PERSON  
13 TO 15)

(GUILTY/CONVICTED –  
11/09/1999)

Macomb, MI

2/19/20 CI Sgt. Was advised  
3/23/20 Advised by CI unit that  
Sex Offender was removed from  
4109 N Ocean Dr.

October 27, 2020

Prepared by: Giovanna Anderson



**LAUDERDALE BY THE SEA DISTRICT**  
**NEARBY SEX OFFENDERS (3 Mile Radius) – NOVEMBER, 2020**



**ANTHONY MANGANARO JR.**

**11/08/1965**

2751 NE 58<sup>th</sup> St  
Fort Lauderdale, FL 33308

SEX OFFENSE, OTHER  
STATE (ATTEMPTED  
DISSEMINATE INDECENT  
MATERIAL TO MINORS  
1ST DEGREE)

(GUILTY/CONVICTED –  
11/20/2003)

New York, NY



**DERWIN JOHN FRAZER**

**06/26/1957**

2901 NE 55<sup>th</sup> Place  
Ft. Lauderdale, FL 33308

SEX OFFENSE, OTHER  
STATE (Assault/Battery of  
High and Aggravated nature)

(GUILTY/CONVICT –  
11/15/2010)

Richland, SC



**MICHAEL DAVID SCHMEHL**

**05/26/1974**

4141 Bayview Dr.  
Ft. Lauderdale, FL 33308

SEX OFFENSE, OTHER  
STATE (SEXUAL  
ASSAULT)

(GUILTY/CONVICTED  
– 08/26/1998)

Bucks, PA



**VINCENT ALBERGO**

**04/17/1959**

3305 NE 16<sup>TH</sup> PL.  
Ft. Lauderdale, FL 33308

LEWD ASLT/SEX BAT  
VCTM<16; F.S. 800.04(3)  
(PRINCIPAL)

(GUILTY/CONVICTED  
– 12/01/1999)

Broward, FL



**LAUDERDALE BY THE SEA DISTRICT**  
**NEARBY SEX OFFENDERS (3 Mile Radius) – NOVEMBER, 2020**



**DOMINICK ANTHONY  
AMENTO**

**04/11/1943**

3100 Blk Oakland Park Blvd.  
Fort Lauderdale, FL 33308  
(Transient)

ABUSE OF CHILD, ENG SEX  
PERFM; F.S.

FALSE IMPRISON ANY  
OTHER; F.S. 787.02  
(PRINCIPAL)

PROV.OBSCENE  
MAT.MINOR; F.S. 847.0133  
(PRINCIPAL)

(GUILTY/CONVICTED –  
09/22/2004

Broward, FL



**HUBERT HERNANDEZ**

**12/06/1960**

63<sup>rd</sup> St and Federal Hwy.  
Fort Lauderdale, FL 33306  
(Transient)

LEWD OR LASCIVIOUS  
EXHIBITION VICTIM  
UNDER 16 YEARS OLD  
OFFENDER 18 OR OLDER;  
F.S. 800.04(7)(C)

(PRINCIPAL) **TIMES 3**

(GUILTY/CONVICTED –  
05/22/2002)

Broward, FL



**DAVID RAPHAEL  
ROSENRAUCH**

**07/26/1971**

3100 NE 46<sup>th</sup> ST.  
Fort Lauderdale, FL 33308

PROV.OBSCENE  
MAT.MINOR; F.S. 847.0133  
(PRINCIPAL)

SEXUAL PERFORMANCE BY  
A CHILD(POSSESS PHOTO OR  
PICTURE); F.S. 827.071(4)  
(PRINCIPAL)

PRODUCE, DIRECT,  
PROMOTE SEXUAL  
PERFORM. BY CHILD; F.S.  
827.071(3) (PRINCIPAL IN  
ATTEMPT)

ADJUDICATION WITHHELD  
11/12/1996

Lake, FL



**ROBERTO BADILLO**

**10/10/1963**

2621 N Ocean Blvd. #27  
Fort Lauderdale, FL 33308

SEX BAT/INJ NOT  
LIKELY; F.S. 794.011(5)

(GUILTY/CONVICTED  
1/31/1994)

Miami-Dade, FL

December 2, 2020

Prepared by: Giovanna Anderson





**LAUDERDALE BY THE SEA DISTRICT**  
**NEARBY SEX OFFENDERS (3 Mile Radius) – NOVEMBER, 2020**



**ANDREW WALKER HARRIS**

08/07/1964

4117 N Ocean Blvd #116  
Fort Lauderdale, FL 33308

SEX BAT BY ADULT/VCTM  
UNDER 12; F.S. 794.011(2)  
(PRINCIPAL IN ATTEMPT)

LEWD,LASCIVIOUS CHILD  
U/16; F.S. 800.04 (PRINCIPAL)

(GUILTY/CONVICTED –  
10/04/1990)

Broward, FL



**JAWARA S. MURRAY**

11/06/1970

2115 N Ocean Blvd Apt. 2  
Fort Lauderdale, FL 33305

SEX BATT/COERCE  
CHILD BY ADULT; F.S.  
794.011(2)(b) (PRINCIPAL)

LEWD ASLT/SEX BAT  
VCTM<16; F.S. 800.04(3)  
(PRINCIPAL)

(GUILTY/CONVICTED –  
06/13/1995)

Broward, FL



**STEPHEN A FERNANDES**

04/04/1950

3333 NE 34<sup>th</sup> ST.

Fort Lauderdale, FL 33308

SEX OFFENSE, OTHER STATE  
(POSSESS/EXCHANGE CHILD IN  
A STATE OF NUDITY (2  
COUNTS))

(GUILTY/CONVICTED –  
11/28/2005)

Broward, FL



**DENIS ANTHONY ALVAREZ**

10/17/1966

TRANSIENT

Fort Lauderdale, FL 33306

SEX OFFENSE, OTHER STATE  
(Endangering the welfare of a child)

(GUILTY/CONVICTED –  
09/11/1992)

Bergen, NJ





## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Bill Vance

**Submitting Department:** Administration

**Item Type:** Report

**Agenda Section:** TOWN MANAGER REPORT

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### **Subject Title:**

Town Manager Report (Bill Vance, Town Manager)

### **Explanation:**

On Tuesday, November 24<sup>th</sup>, Vice Mayor Oldaker and Town Manager, Bill Vance, participated in a video conference with County Commissioner Fisher, BSO Colonel John Hale, and staff from the County's Environmental Protection and Growth Management Department. The purpose of this meeting was to discuss the speed limits and BSO presence on the intracoastal waterway. The Town Manager will present a supporting BSO proposal at the January 12<sup>th</sup> Town Commission Meeting.

### **Town Clerk Update**

RFQ 20-11-01 Consulting Services to conduct a Comprehensive Evaluation and Operations Audit of the LBTS Volunteer Fire Department has been published in the Sun Sentinel, DemandStar & on the Town's website. The Town will receive electronic responses until 2pm, Friday, December 18, 2020. Responses can be forwarded to [tedraa@lbts-fl.gov](mailto:tedraa@lbts-fl.gov).

### **Finance Department Update**

In June 2020, the Town submitted an application to the **Florida Department of Law Enforcement (FDLE) FY2020 Coronavirus Emergency Supplemental Funding (CESF)** Program, requesting \$50,000 in grant monies pertaining to the prevention, preparation, and response to COVID-19. To date, the Town has received \$44,635.49. The Town is expecting to receive \$5K+ in the near future.

The responses to the **Request for Proposal for Auditing and Financial Analysis Services** were opened on November 19<sup>th</sup>. All necessary reviews are taking place with Town Clerk, Town Attorney and Audit Committee.

## **Capital Improvement Projects**

On January 12<sup>th</sup>, Public Works Director, Ken Rubach, and Town Manager, Bill Vance, will be bringing for Town Commission consideration the **Beach 2021 CIP** proposal. The Town budgeted \$75,000 for this endeavor, as part of its FY21 Budget process.

Construction of the **Terra Mar Drainage Improvements** has started. Construction is anticipated to be completed in Spring 2020.

The Improvements to the **Visitors Center** facility continue to move along. The bathroom has been completed and work has begun on the lobby area. Building permits for electric, plumbing, and HVAC are being processed.

## **Other Projects**

Since November 10<sup>th</sup>, Public Works Director, Ken Rubach, and his staff have completed the following **attention to detail projects**:

- Clear back STOP sign on Water's Edge in Bel Air.
- Removed dead palm tree and replaced with sod in Right of Way on Imperial Lane.
- Replaced hit 15 Minute pole on Basin Drive.
- Remove and replace DO NOT ENTER sign in alley way beach portal.
- Straighten pole in front of Town Hall.
- Wrapped Lights around trees in Plazas.

The **Town's public bathrooms** continue to be cleaned three times a day.

**Holiday decorations** have been installed throughout Town, including the Christmas Tree downtown.

The second of 8 **utility box wraps** to be redone is complete. The latest installment of lilies is on A1A in front of Assumption Church. Special Projects Coordinator, Debbie Hime will be sharing the "bigger picture" of the boxes and their stories, and how we will be augmenting them into our niche tourism initiatives with the help of the LBTS Garden Club. More to follow as the project progresses.

## **New Businesses**

Amidst the Coronavirus crisis, there have been several resilient business owners that decided to open their businesses during the pandemic. We encourage residents and visitors to welcome them to our beautiful community with a big hello and show their support:

- ❖ The Blithe Co.  
218 Commercial Boulevard, Suite 107

- ❖ Economic Steel Building Technologies LLC  
222 Commercial Boulevard, Suite 108
- ❖ Luxe Vanity Studio  
218 Commercial Boulevard, Suite 210
- ❖ Legacy Staffing Associates  
218 Commercial Boulevard, Suite 235
- ❖ Bella Skin by Barbi, Inc.  
222 Commercial Boulevard, Suite 207
- ❖ AQUI Water Sports  
222 Commercial Boulevard, Suite 106
- ❖ Ocean Glades Realty Group  
275 Commercial Boulevard, Suite 212

### **Events Update**

On December 2<sup>nd</sup>, Mr. and Ms. Clause accepted the VFD's invitation to host them atop our traditional decked out firetruck in a spirited **Christmas "Drive By" The Sea** event through the neighborhoods of LBTS. Kids had the opportunity to place their list in an envelope with their return address in the top left-hand corner to drop into a basket as Santa goes by.

The **LBTS Merchants' Association Shop Small Event** is taking place every Saturday until December 19<sup>th</sup>, from noon to 5:00pm. Shoppers are encouraged to visit any small shop and enjoy special offers, free gifts, events, savings.

The popular **Farmers Market** returns to El Prado Park on Sunday, Dec. 6th, from 9am to 2pm. The market will be open through May.

### **Community Center Update**

Community Center Manager, Armilio Bien-Aime, continues to make the community center programming available online, so our Community Center members and residents can enjoy these classes from the safety and comfort of their homes. New class sessions are now available on the Town's website at <https://www.lauderdalebythesea-fl.gov/439/Community-Center-Events>.

### **Recommendation:**

Accept/Approve

### **Attachments:**

1. Community Center Classes
2. LBTS Digital Advertising Results
3. Action Plan

## Language – Spanish

### Beginners Spanish Session 27 with Phyllis

[https://zoom.us/rec/share/vgk-MKp\\_HqMZWup\\_zW6kycgU79w2hWfESWfSv2WDOOp9GbfPxNC1NDPdfnAkNjz9.9kdfFx56Z4LaZRms?startTime=1604336569000](https://zoom.us/rec/share/vgk-MKp_HqMZWup_zW6kycgU79w2hWfESWfSv2WDOOp9GbfPxNC1NDPdfnAkNjz9.9kdfFx56Z4LaZRms?startTime=1604336569000)

### Beginners Spanish Session 28 with Phyllis

<https://zoom.us/rec/share/yzlOA3ZFg0fmNOFL334P1DedZuVwXweuVLQKpX5mE94BEeyiTUnJAYSpDG0N5lz.6ORSPiJzn92MaxoN?startTime=1604509582000>

### Beginners Spanish Session 29 with Phyllis

[https://zoom.us/rec/share/IVNcFOzO3vNsaLtJo-g2Wv0QLwseenU5-qUD2A3ekevWkm-bczPrnnhU4zMH\\_eJh.k1BQb20MwySZWAqU?startTime=1604682014000](https://zoom.us/rec/share/IVNcFOzO3vNsaLtJo-g2Wv0QLwseenU5-qUD2A3ekevWkm-bczPrnnhU4zMH_eJh.k1BQb20MwySZWAqU?startTime=1604682014000)

### Beginners Spanish Session 30 with Phyllis

[https://zoom.us/rec/share/7Tx\\_rIGRHd4v962SDtMqZkQX47qJaJ25\\_1pWiOosHhbtK8iZ27uW8u-YS0AJGduf.1d\\_bJw4Qbqpc8z73?startTime=1605114898000](https://zoom.us/rec/share/7Tx_rIGRHd4v962SDtMqZkQX47qJaJ25_1pWiOosHhbtK8iZ27uW8u-YS0AJGduf.1d_bJw4Qbqpc8z73?startTime=1605114898000)

### Beginners Spanish Session 31 with Phyllis

<https://zoom.us/rec/share/qWagfd2fLfNirJhMvKWOfNp-lrKHZJwcXluUpMszR5F4c2aaVPaC6fPNcWu8Djti.Ym5GztTbkulHhuhw?startTime=1605547897000>

### Beginners Spanish Session 32 with Phyllis

[https://zoom.us/rec/share/jKYu\\_5dmi6WYf6w3SL3\\_60wjON\\_1r1B\\_cijcKUDxLss-xoLigB9DtPBCLoBq\\_sg.otPiQpEbAFxskvzq?startTime=1605719471000](https://zoom.us/rec/share/jKYu_5dmi6WYf6w3SL3_60wjON_1r1B_cijcKUDxLss-xoLigB9DtPBCLoBq_sg.otPiQpEbAFxskvzq?startTime=1605719471000)

### Beginners Spanish Session 33 with Phyllis

<https://zoom.us/rec/share/hcC8yJ1f1aUDbaqZBQvLLaqyE3GyP6polapF0N0iY7NG0ht4woxFJvDIM5Sktrrb.3qzbkk40DGg3ejA?startTime=1605891125000>

### Beginners Spanish Session 34 with Phyllis

[https://zoom.us/rec/share/9QXHU5CbJa4pFJLO7PJvruu8l3bjA\\_0hipFq0GrmwWtCTwi\\_cFrWsyuKCINTdLvz.wLtmswBKMCfKjyTW?startTime=1606150751000](https://zoom.us/rec/share/9QXHU5CbJa4pFJLO7PJvruu8l3bjA_0hipFq0GrmwWtCTwi_cFrWsyuKCINTdLvz.wLtmswBKMCfKjyTW?startTime=1606150751000)

### Beginners Spanish Session 35 with Phyllis

[https://zoom.us/rec/share/hRzLoPRkad9BqENcKmHA4LFUZCXEt7Sxz2I2aqU7FWJ4Qk1vjRHTM9gCglUk\\_6Gy.aDvspKSveBlZwwd?startTime=1606323533000](https://zoom.us/rec/share/hRzLoPRkad9BqENcKmHA4LFUZCXEt7Sxz2I2aqU7FWJ4Qk1vjRHTM9gCglUk_6Gy.aDvspKSveBlZwwd?startTime=1606323533000)

### 10 Best Places to Visit in Central America with Phyllis

[https://zoom.us/rec/share/9T1X9SqZ0vn5sPtqyngcJD4sqarhiGOFMRfMF90kENzXOZ-IFYj4PCBaQ\\_ffHQ3P.4bSkU2nczTNTCRCT?startTime=1606325185000](https://zoom.us/rec/share/9T1X9SqZ0vn5sPtqyngcJD4sqarhiGOFMRfMF90kENzXOZ-IFYj4PCBaQ_ffHQ3P.4bSkU2nczTNTCRCT?startTime=1606325185000)

### Beginners Spanish Session 36 with Phyllis

<https://zoom.us/rec/play/KbURyiPNh51WASJaBslrEmzQ0EVyMeUPlspu3kdJJHDcAjjoo3qZlf5uywQk170iVrOoTRqPW-OYtpw5.FQY6iBe-UnbKi32p?autoplay=true&startTime=1606756315000>

## Language – Italian

### Beginners Italian Date/Time in Italian with Robert

<https://zoom.us/rec/share/KSR2Um1mpLuxSv4YD5H7HfGsgEwkaG2dOHWBwlhdK1u6leu63YJ1iuHq-UlJmHhv.5xmUucVE46Bxc-RO?startTime=1604344288000>

### Beginners Italian More Vocabulary

[https://zoom.us/rec/share/b\\_H9A9hOf2WQdehx0yTiXZFZI8pFoARlid75eur4AWIh9gmXoddIgBOE4vLMPaSq.PyVf-464enfP7oT\\_?startTime=1605549959000](https://zoom.us/rec/share/b_H9A9hOf2WQdehx0yTiXZFZI8pFoARlid75eur4AWIh9gmXoddIgBOE4vLMPaSq.PyVf-464enfP7oT_?startTime=1605549959000)

### Beginners Italian 'Duolingo' Software (App) with Robert

[https://zoom.us/rec/share/UvgX6PFtGYyW4vHpkkTDauL8YlJ1bIEjaCZp\\_WEv7N3A53WR\\_RZ0BAByc00h0SI.Y5GyERhh6CwaTX86?startTime=1605893256000](https://zoom.us/rec/share/UvgX6PFtGYyW4vHpkkTDauL8YlJ1bIEjaCZp_WEv7N3A53WR_RZ0BAByc00h0SI.Y5GyERhh6CwaTX86?startTime=1605893256000)

### 15 Top-Rated Tourist Attractions in Italy with Robert

[https://zoom.us/rec/share/inuHfDNYYTmige1IfqffBcAwUIm8CQ9Ush5D2HLtagFHIYPNN1qRI8TkUhu0j\\_-oOpUoyDc5Mhfi4fa?startTime=1605898667000](https://zoom.us/rec/share/inuHfDNYYTmige1IfqffBcAwUIm8CQ9Ush5D2HLtagFHIYPNN1qRI8TkUhu0j_-oOpUoyDc5Mhfi4fa?startTime=1605898667000)

### Beginners Italian - More grammar with Robert

<https://zoom.us/rec/share/4OOC-cOvTYom178uZ6tuZo5Sbd0t7Wz8FswhuwgybtNxW-uzbZAwxhMLBHabdG5l.ESKRpLqedDH46A5B?startTime=1606326913000>

## Tech

### Internet Trivia with Robert

[https://zoom.us/rec/share/myhh8rkVtXTQpQZevZd5xepVhBI8r-9zPxwSP6PYvzPdHFo7rOjgtMN3T vzNEc.wpU\\_q\\_glx93t6fK?startTime=1604511820000](https://zoom.us/rec/share/myhh8rkVtXTQpQZevZd5xepVhBI8r-9zPxwSP6PYvzPdHFo7rOjgtMN3T vzNEc.wpU_q_glx93t6fK?startTime=1604511820000)

### Updating E-mail Passwords with Robert

[https://zoom.us/rec/share/y3VGkwIlMJLZf0i6VUsvBpbBVvoBhQBrmvT1ipQNIxZBgicjG4Kzi3PMM8Qyvpdt.9yWX\\_griy8KYUEWU?startTime=1604685375000](https://zoom.us/rec/share/y3VGkwIlMJLZf0i6VUsvBpbBVvoBhQBrmvT1ipQNIxZBgicjG4Kzi3PMM8Qyvpdt.9yWX_griy8KYUEWU?startTime=1604685375000)

### Using Video Conferencing Over the Holidays (Facetime-Skype) with Robert

[https://zoom.us/rec/share/u3MpcnPDS8saY9SOT9Km\\_4Ff8smRKyNZckKUCuC\\_21IRITKkYpEOZC1me11VdDHR.ifc7vgiLnXzKXte9?startTime=1605721835000](https://zoom.us/rec/share/u3MpcnPDS8saY9SOT9Km_4Ff8smRKyNZckKUCuC_21IRITKkYpEOZC1me11VdDHR.ifc7vgiLnXzKXte9?startTime=1605721835000)

### IT (Information Technology) Words of the Day with Robert

<https://zoom.us/rec/share/qYhU-6hDg6Sxdxb6sklioeWHMo-Qw9iEUR2-YM0n1FFK5YQIBkM1bwenpZFG7BsW.eaJwl5ZuVLaRfRC6?startTime=1605726682000>

### High Definition Television (HD TV) with Robert

[https://zoom.us/rec/share/Zj5m0tWrUFzUJA\\_iVS6gbz80fr0qdhLgpesNheKA4lnTDdt6AQzFDLZC4uOdjwjp.QlrlYRmdpxamGhiD?startTime=1606153186000](https://zoom.us/rec/share/Zj5m0tWrUFzUJA_iVS6gbz80fr0qdhLgpesNheKA4lnTDdt6AQzFDLZC4uOdjwjp.QlrlYRmdpxamGhiD?startTime=1606153186000)

### Digital Voice Assistance with Robert

[https://zoom.us/rec/share/jD60vnF4xfLvhQ4Ye1twjm1etVAtiMTk0yV\\_p0MK2fxSewqdoxhTpJ42B\\_63huY.v0WF5dYHCaNZTKgd?startTime=1606759047000](https://zoom.us/rec/share/jD60vnF4xfLvhQ4Ye1twjm1etVAtiMTk0yV_p0MK2fxSewqdoxhTpJ42B_63huY.v0WF5dYHCaNZTKgd?startTime=1606759047000)

## Digital Advertising Results

Oct & Nov 2020

### HOTELS

Facebook

- Spend: \$500
- Clicks: 742
- Cost Per Click: \$.79
- Target: Families & Couples, ages 30-54, *FL Drive Markets*

### SHOP LOCAL

Facebook

- Spend: \$500
- Clicks: 849
- Cost Per Click: \$.59
- Target: Families & Couples, ages 30-54, *5-mile radius of Town Hall*

### BEACH GETAWAY

Facebook

- Spend: \$561.65
- Clicks: 652
- Cost Per Click: \$.86
- Target: Families & Couples, ages 30-54, *W. Broward & FL Drive Markets*

### Beach Vacation

Trip Advisor – Starts 12/3 on their new Ad platform

- Spend: \$3,600
- Clicks: TBD
- Cost Per Click: TBD
- Target: Families & Couples, *FL Drive Markets*

Total Spend: \$1,561.65 | Total Reach: 89,991 | Total Clicks to Web: 2,243

★Results do not include Trip Advisor as the campaigns are launching December 3, 2020

| AREA 1: SUSTAINABILITY ● RESILIENCY ● ENVIRONMENT |                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <b>Goal 1.1</b>                                   | <b>PROTECT THE BEACH</b>                                                                                                                                                                                                                                                                                                                                                                                                       |                  |
| 1.1.1                                             | Planting took place at Coastal Arms Dune on 1-18-20 & 2-8-20<br>Post and rope was added around the new dune in February 2020<br><b>10-27-20 - Invasive species were removed from the Pine ave portal and replaced with native dune vegetation. Staff will continue to removed invasive species over the next year and replant appropriate species.</b>                                                                         | Ken Rubach       |
| 1.1.2                                             | January 2020 Staff has begun working with a consultant on the initial steps to creating a dune management plan, this is expected to continue throughout the rest of 2020 and reaching into 2021                                                                                                                                                                                                                                |                  |
| <b>Goal 1.2</b>                                   | <b>PROTECT EXISTING CORAL REEFS AND DEVELOP NEW ONES</b>                                                                                                                                                                                                                                                                                                                                                                       | Steve d'Oliveira |
| 1.2.1                                             | Update Commission in March/April on latest out-planting. Explore media coverage for our second 5-year coral restoration project                                                                                                                                                                                                                                                                                                |                  |
| 1.2.2                                             | Coordinate with Broward county on their mitigation reef project stemming from the Segment II beach re-nourishment project. The County plans to deploy several acres of concrete reef modules in 20 feet of water north and south of the pier. The project was held up due to a bid appeal. The bid has now been awarded. Construction may possibly begin this summer. Waiting on final word from the county                    |                  |
| 1.2.3                                             | Fund Phase II plantings of the NSU Staghorn Coral project in LBTS. COMPLETE<br>2-20-2020 1,000 corals were out-planted in December 2019. NSU plans to plant 500 more corals by April and 500 more in the fall.<br>7-21-20 Because of the extreme warm ocean temperatures, NSU plans to wait until the fall or winter to finish the out-planting for the second five-year project the Commission approved                       |                  |
| 1.2.4                                             | Implement a limestone boulder project to create a new habitat for tropical fish that can be easily accessed by snorkelers. The proposal calls for placing several tons of limestone boulders in 12 feet of water off El Prado Park close to swim buoys. 7-21-20 Because of the pandemic, staff recommends waiting until the economy recovers, as a TDC reef grant will probably not be feasible until tourism dollars rebound. |                  |
| <b>Goal 1.3</b>                                   | <b>PROACTIVELY ADDRESS LOCAL LEA LEVEL RISE ISSUES</b>                                                                                                                                                                                                                                                                                                                                                                         |                  |

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| 1.3.1                                       | <p>Evaluate seawall standards and recommend ordinance</p> <p>9-26-18 - Collected recent seawall ordinances. Waiting for County and Corp of Engineers' study</p> <p>10-23-18 - Municipal seawall workshop on Nov. 16, 2018 - staff attended</p> <p>9-26-19 - The Planning Council will review language regarding resiliency that includes regulations regarding sea wall height at the September 26, 2019 meeting</p> <p>5-26-20 - The county approved a Countywide standard on March 31, 2020. Development Services staff will moving forward to ensure the Town is in compliance with the County's new regulations regarding sea wall height. County deadline is March 2022.</p> <p><b>10-27-20 - Stormwater Master Plan update has been completed and will be presented to the Commission in November</b></p>                                                                                                                                                                                                                                                                                                                         | Linda Connors                            |
| 1.3.2                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |
| <b>AREA 2: PARKING &amp; TRANSPORTATION</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                          |
| <b>Goal 2.1</b>                             | <b>IMPROVE OUR PARKING SYSTEM</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Bill Vance<br>Neysa Herrea<br>Ken Rubach |
| 2.1.1                                       | <p>Change to staff, will install EV charging station in A1A lot in March 2020</p> <p>4-28-20 - Charging Station equipment has been received, the concrete pad has been pour, and the wiring has be run. Awaiting a scheduled install date from ChargePoint, anticipating May 2020.</p> <p>5-20-20: On May 7th, 2020, ChargePoint installed the EV Charging station in the A1A lot. Electric car users, will be able to find the station via the ChargePoint App, Google Maps, Apple Maps.</p> <p>5-20-20 - Parking Consultant (Desman) submitted a draft of their study to staff for review. The memorandum includes recommendations related to potential properties for parking, updates to the existing Parking Study from 2015, and technologies for maximizing efficiency in parking utilization.</p> <p><b>12-2-20 - BCT will not allow new route to be considered until all stops are ADA compliant. We are requesting Penny Surtax Funding for this project.</b></p> <p><b>12-2-20 Pelican Hopper is currently running on COVID/Detour route which eliminates eliminates Terra Mar and runs to SE 12th Street in Pompano</b></p> |                                          |
| 2.1.2                                       | <p>Implement a system that notifies the driving the public of available parking spaces.</p> <p>i. Analyze the cost of the technology to identify and display available parking spaces in lots.</p> <p>ii. Decide whether to proceed to Requests for Proposals</p> <p>4-28-20: Staff participated in call with Parking Consultant (Desman) on Thursday, April 23, to discuss potential software options and mobile applications that notifies drivers of available spaces. Consultant will submit recommendations to staff by May 8.</p> <p>5-26-20 - Implement a system that notifies the driving the public of available parking spaces</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                          |



|                 |                                                                                                                                                                                                                                                                                                                                                                                 |  |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 2.1.3           | January 2020 - Installation of Bollards along the path of the new island adjacent to Bougainvillea/Poinciana is scheduled for Spring 2020.<br>4-28-20 - Conduit for bollards have been run and pouring of concrete footers anticipated the week of 4/27. Bollards will be installed once they arrive, anticipated delivery date is in May 2020 barring any COVID related delays |  |
| <b>Goal 2.2</b> | <b>EVALUATE THE TOWN'S TRANSIT SERVICES / BUS SHELTERS</b>                                                                                                                                                                                                                                                                                                                      |  |
| 2.2.1           | Evaluate public transportation options and report to Commission: (Debbie Hime and Lucila Lang)                                                                                                                                                                                                                                                                                  |  |
| <b>Goal 2.3</b> | <b>REDUCE CUT-THROUGH TRAFFIC IN RESIDENTIAL NEIGHBORHOODS THROUGH THE USE OF TRAFFIC CALMING INITIATIVES IN NEIGHBORHOODS</b>                                                                                                                                                                                                                                                  |  |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                  |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 2.3.1           | Analyze results and determine whether to continue on a more permanent basis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Tom Palmer<br>Ken Rubach<br>Jay Flynn            |
| 2.3.2           | February 2020 portable signs use is ongoing in several areas throughout Town. FDOT is still testing the manufacturers usage of speed sign on their roadways                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                  |
| <b>Goal 2.4</b> | <b>REDUCE TRAFFIC, PEDESTRIAN, AND BICYCLE VIOLATIONS THROUGH INCREASED TRAFFICE ENFORCEMENT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                  |
| 2.4.1           | Analyze results and report to the Commission Semi Annually<br>In 2019 there was a 5.5% decrease in traffic crashes and an increase of 10.8% in traffic citations issued as compared to 2018. The breakdown are as follows: 2018 crashes 182 vs 2019 crashes 172, 2018 citations 2,288 vs. 2019 citations 2,535. It is nearly a 50/50 split between written warnings and non-moving violations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Tom Palmer                                       |
| <b>Goal 3.1</b> | <b>PRESERVE THE TOWN'S HISTORY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Linda Connors                                    |
| 3.1.1           | Develop historic information markers or boards. FY17 – FY 21<br>Create a Mid Century Modern Map (MIMO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Debbie Hime<br>Linda Connors<br>Steve d'Oliveira |
| <b>Goal 3.2</b> | <b>MAINTAIN AND IMPROVE THE WALKABILITY OF THE TOWN</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  |
| 3.2.1           | Develop Walkability and Bike Master Plan for the main streets in Town.<br>The FY19 budget includes \$20,000 to develop the plan.<br>2-26-19 Staff is drafting RFP for release in March<br>9-26-19 The RFP was released this summer. One firm responded. We are currently reviewing their submittal and anticipate a contract to be scheduled for the Commission agenda in November.<br>2-25-20 Commission approved the Corradino Group. Staff has held kick-off meeting. Consulting are gathering public information. We expect a public meeting in April.<br>4-28-20 The Commission hired a consultant to develop the pedestrian plan. However, the public meeting was cancelled due to COVID19. With the success of the El Mar design project's online participation efforts, the staff will propose an online participation meeting for this project as well.<br>5-26-20 - The Town is moving forward with the Pedestrian Plan through online participation survey that will begin on May 26 and be available for the next two weeks.<br>10-27-20 - Pedestrian Plan being presented to the Commission | Linda Connors                                    |
| <b>Goal 4.1</b> | <b>IMPROVE NEIGHBORHOODS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Linda Connors<br>Ken Rubach                      |

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| 4.1.1                               | <b>Neighborhood Plans.</b> Work with neighbors that want to create a plan to improve their neighborhood. Elements of the plan may include streetscape, swale restoration, sidewalks and streetlights                                                                                                                                                                                                                                                                        |                                         |
| <b>Goal 4.2</b>                     | <b>ADDRESS STORMWATER FLOODING</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          | Ken Rubach                              |
| 4.2.1                               | Promote the merits of swale restoration - Ongoing<br>9-20-19 - staff is examining where swales would have the most impact. This will be a part of the stormwater master plan<br>Promote the merits of swale restoration - Ongoing<br><b>10-27-20 - A Stormwater Master Plan update has been completed and will be presented to the Commission in November</b>                                                                                                               |                                         |
| <b>Goal 4.3</b>                     | <b>DEVELOP CONCEPTS FOR A TOWN HALL/PUBLIC SAFETY COMPLEX</b>                                                                                                                                                                                                                                                                                                                                                                                                               | Ken Rubach<br>Tom Palmer<br>Jud Hopping |
| 4.3.1                               | February 2020 - a space needs analysis is currently being conducted by a firm who met with FIRE and BSO to determine the amount of sq. footage and the types of usage needed for their operations<br>4-28-20 - Study has been completed and will be reviewed by staff.                                                                                                                                                                                                      |                                         |
| <b>Goal 4.4</b>                     | <b>SEWER RESTORATION</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                         |
| 4.4.1                               | January 2020 - staff will line several laterals this year to test out the process and request additional funding for next year.<br>January 2020 - staff will incorporate schedule for televising and cleaning of sewer mains.                                                                                                                                                                                                                                               |                                         |
| <b>AREA 5: ECONOMIC DEVELOPMENT</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |
| <b>Goal 5.1</b>                     | <b>PROMOTE THE HOTEL HOSPITALITY SECTORS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                | Linda Connors                           |
| 5.1.1                               | Fast track develop building permits reviews for hotels. Ongoing                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |
| 5.1.2                               | <b>The Thunderbird (4521 N Ocean)</b> was cited for property maintenance issues and the case was heard by the Special Magistrate at the April 26, 2018 hearing. Compliance is required by May 22 <sup>nd</sup> or fines will begin to run. This property already has fines running for the lack of maintenance on its sign. These fines totaled \$730,000 as of May 2 <sup>nd</sup> . Awaiting update from attorney<br>8-11-20 Awaiting action plan from Attorney's office. |                                         |
| <b>Goal 5.2</b>                     | <b>Assist in making business viable on Commercial Boulevard west of Bougainville Drive</b>                                                                                                                                                                                                                                                                                                                                                                                  |                                         |

|                        |                                                                                                                                                                                                                                                                                                                                                                              |             |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 5.2.1                  | January 2020- Wiring of banner poles will take place in Feb/March. Once these are wired new lights will be installed upon receiving them. Additional outlets in the islands adjacent to the businesses in the plazas will also be installed in Spring 2020 to provide additional opportunities for lighting/decorations.<br>9-15-20 - New Lights are installed in the Plazas | Ken Rubach  |
|                        | · New benches and chairs are on order for the West Business                                                                                                                                                                                                                                                                                                                  | Ken Rubach  |
|                        | · A landscaping company has been hired to focus on enhancing the West Commercial District's overall attractiveness                                                                                                                                                                                                                                                           |             |
|                        | · Address guidelines to help businesses west of Bougainvillea to enhance their outside promotional efforts<br><b>New Merchants association would like to discuss and make suggestions</b>                                                                                                                                                                                    | Debbie Hime |
|                        | · New Holiday and Generic plaza banners have been received                                                                                                                                                                                                                                                                                                                   | Debbie Hime |
|                        | · A giant Addy chair is on order and will be tested in a plaza to gauge whether a large decorative piece will bring more foot traffic to the area                                                                                                                                                                                                                            | Debbie Hime |
|                        | · Coordinating a May "Addy Stroll" with West Businesses and local artists showcased in LBTS businesses for the "Addy Chair Art Project " where wooden Addy chairs will be sponsored by local businesses, painted by local artists, and showcased in the four plazas. <b>Tabled until further notice</b>                                                                      | Debbie Hime |
| <b>AREA 6: IT /PIO</b> |                                                                                                                                                                                                                                                                                                                                                                              |             |
| 6.1.1                  | Complete Jarvis Hall / Community Center AV upgrades                                                                                                                                                                                                                                                                                                                          |             |
| 6.1.2                  | Town Computers/Monitors                                                                                                                                                                                                                                                                                                                                                      |             |
| 6.1.4                  | Proposed cyber-security measures (subscription & 45 minute test)                                                                                                                                                                                                                                                                                                             |             |
| 6.1.5                  | Explore possible IT class/course                                                                                                                                                                                                                                                                                                                                             |             |
| 6.1.6                  | Explore AT&T cyber-security options                                                                                                                                                                                                                                                                                                                                          |             |
| 6.1.7                  | Possible network assessment Konica-Minolta                                                                                                                                                                                                                                                                                                                                   |             |
| 6.1.8                  | Lunch & learn seminar in January for all employees with computers                                                                                                                                                                                                                                                                                                            |             |
| 6.1.9                  | January town topics                                                                                                                                                                                                                                                                                                                                                          |             |
| 6.1.10                 | <b>9-15-20 - Website updates (ongoing)/new environment pages, more info on diving. Visitor Center</b>                                                                                                                                                                                                                                                                        | Debbie Hime |
| 6.1.11                 | Hire vendor for fillable forms / front page back-up                                                                                                                                                                                                                                                                                                                          |             |
| 6.1.12                 | Explore no index uploads for docs with time-sensitive documents                                                                                                                                                                                                                                                                                                              |             |
| 6.1.13                 | Create Town Facebook page                                                                                                                                                                                                                                                                                                                                                    |             |
| 6.1.14                 | Promote notify me to Town residents (ongoing)                                                                                                                                                                                                                                                                                                                                |             |
| 6.1.15                 | Update channel 78 graphics                                                                                                                                                                                                                                                                                                                                                   |             |
| 6.1.17                 | Review resources provided by CivicPlus for online fillable forms and payments, resident engagement, workflow management, finance, etc. (two year plan) – staff is meeting bi-weekly to assess each department's needs                                                                                                                                                        |             |

## COMMISSION ASSIGNMENTS

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| 4/10/2018 | <p>Commission Malkoon asked that the Town evaluate the condition of the seawall on Bel Air Drive (SE 15<sup>th</sup> Street), which is owned by the Palm Club, Leisure Gardens and the Town.</p>  <p>Staff is currently working with a structural engineering firm to evaluate the required repairs to the the wall</p>                                                                                                                                                     |  |
| 4/10/2018 | <p>Commissioner Strauss asked that we request FDOT to conduct a safety studies of the Commercial Boulevard and West Tradewinds intersection. This would also include the concepts to relocation the west to south turn lane on Commercial at this intersection.</p> <p><b>10-27-10 FDOT responded to staff, this intersection has very low crash rate and that there are no deficiencies associated with the existing traffic control devices at this intersection.</b></p>  |  |
| 9/20/2018 | <p>Money has been budgeted in FY20 budget to repair Town owned section of the wall. Prior to repairs a survey will do done to ensure all Town owned areas are repaired.</p>                                                                                                                                                                                                                                                                                                                                                                                    |  |

## FY 21 BUDGETED PROJECTS & STAFF PROJECTS

|    |                                                                                                                                                                                                                                                                                                                                                     |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1. | Evaluate switching from the quarterly Town Topics written format to an e-newsletter. FY18                                                                                                                                                                                                                                                           | Steve d'Oliveira |
| 2. | <p><del>9/20/19 We have purchased software and prepared for e-newsletter deployment. E format is now available on gov t site</del></p> <p><b>12-2-20 Town Topics is now available on the Town's website</b></p>                                                                                                                                     | Debbie Hime      |
| 3. | <p>Monitor the request to FDOT to move the turn lane at the foot of the Intracoastal Bridge to the east thus closing the Commercial median at West Tradewinds.</p> <p>9-20-19 Discussed with FDOT and MPO at 9/17/19 Meeting; FDOT asked Staff to formally recommend the project as they have an upcoming Commercial Blvd plan being developed.</p> |                  |
| 4. | Staff replaced overhead doors and added storm shutters to the off-site facility in FY20. Site hardening study to look at additional improvements will be proposed in FY22 budget                                                                                                                                                                    |                  |
| 5. | 9/20/19: Staff has begun the process of reviewing what work needs to be done to improve site.                                                                                                                                                                                                                                                       |                  |
| 6. | Evaluate the feasibility of offering beach concessions.                                                                                                                                                                                                                                                                                             | TBD              |



## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Lucila Lang

**Submitting Department:** Administration

**Item Type:** Report

**Agenda Section:** TOWN MANAGER REPORT

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**Subject Title:**

September 2020 Finance Report (Lucila Lang, Finance Director)

**Explanation:** Presented is the FY20-September, 2020 financial report which consists of the attached Revenue/Expenditure Report (Exhibit 1) and the Cash & Investment Report (Exhibit 2).

The following is a summary of the operating results through September 30, 2020.

| Fund         | Annual Budget    | Budgeted Appropriations | Budgeted Rev Excl Appr | YTD Revenues     |             | YTD Expenditures |             | Net Amount      |
|--------------|------------------|-------------------------|------------------------|------------------|-------------|------------------|-------------|-----------------|
|              |                  |                         |                        | Amount           | % of Budget | Amount           | % of Budget |                 |
| General Fund | \$ 13,345,354.00 |                         | \$ 13,345,354.00       | \$ 15,415,708.94 | 116%        | \$ 12,754,555.92 | 96%         | \$ 2,661,153.02 |
| Sewer Fund   | 1,130,896.00     |                         | \$ 1,130,896.00        | 1,198,628.82     | 106%        | 1,041,297.58     | 92%         | \$ 157,331.24   |
| Fire Fund    | 1,313,147.00     | 231,393.00              | \$ 1,081,754.00        | 1,104,937.02     | 102%        | 924,739.00       | 70%         | \$ 180,198.02   |
| Capital Fund | 2,303,130.00     | 2,000,000.00            | \$ 303,130.00          | 16,661.92        | 5%          | 716,027.32       | 31%         | \$ (699,365.40) |
| Parking Fund | 2,177,562.00     |                         | \$ 2,177,562.00        | 2,135,278.56     | 98%         | 1,905,929.14     | 88%         | \$ 229,349.42   |
| Grand Total  | \$ 20,270,089.00 | \$ 2,231,393.00         | \$ 18,038,696.00       | \$ 19,871,215.26 |             | \$ 17,342,548.96 |             | \$ 2,528,666.30 |

Notable items this month are as follows:

### General Fund-001

As noted in the above table, actual General Fund revenues exceeded General Fund expenditures to external sources by approximately \$2.6 million. Taking into consideration the FDG fines in the amount of \$1.6 million, this will leave a favorable variance of approximately \$1 million from budget.

#### Revenues – All revenue categories exceeded the budgeted amount:

- Ad Valorem Property Taxes: \$90,696

- Utility Taxes: \$52,914
- Franchise Taxes: \$25,226
- Licenses & Permits: \$7,793
- Intergovernmental Revenues: \$163,914
  - Majority due to FEMA-Hurricane reimbursement
- Fines & Forfeitures: \$1,627,923
  - \$1.6 million collected from FDG fines
- Miscellaneous Revenues: \$103,276

#### Expenditures

- Business Development and Marketing expenditures were \$146K less than budget. This savings was due to less special events and related expenses as a result of COVID-19.
- Development Services expenditures were \$202K less than budget. The main savings were in Professional Services and Contractual Services.

#### Sewer Fund-103

- Sewer revenues from Fort Lauderdale for the year exceeded the budget by \$98,752 or 6%.
- The City of Pompano Beach expenses were in excess of budgeted amount, but no monies were spent on Professional Services or Capital Outlay. Contingency dollars were also not touched.

#### Fire Fund-115

- Actual Fire Assessment Revenues were \$15,743 more than budget.
- The Fire Fund expenditure budget included \$348K in building improvements and \$31K in vehicles which were not expensed during this FY.

#### Capital Fund-300

- The only revenue for the Capital Fund was \$16K in interest earnings.
- Expenses for the Capital Fund totaled \$716K with the following projects having the largest % of expenses:
  - Palm Club Sewer: \$168K
  - Friedt Park: \$165K
  - El Mar Drive: \$167K

#### Parking Fund-310

- Excluding the \$427,786 budgeted appropriation from the Parking Fund balance, actual revenues came in short \$42, 284. This is due to the COVID-19 closures of parking spaces for several months.
- Parking Fund expenses came in \$699K less than the budgeted amount. As a result, the Parking Fund will increase by \$229K.

#### **Recommendation:**

Accept/Approve

**Attachments:**

1. Revenue Expenditure Report
2. Cash & Investment Report



## REVENUE/EXPENDITURE REPORT

Page: 1  
12/1/2020  
10:40 am

Town of Lauderdale by the Sea

| For the Period: 10/1/2019 to 9/30/2020   | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal      | % Bud   |
|------------------------------------------|---------------|--------------|--------------|------------|-------------|---------------|---------|
| <b>Fund: 001 - General Fund</b>          |               |              |              |            |             |               |         |
| Revenues                                 |               |              |              |            |             |               |         |
| Dept: 301.000 Ad Valorem Property Taxes  |               |              |              |            |             |               |         |
| 311.100 Ad Valorem Property Taxes        | 8,710,268.00  | 8,710,268.00 | 8,800,964.01 | 0.00       | 0.00        | -90,696.01    | 101.0   |
| Ad Valorem Property Taxes                | 8,710,268.00  | 8,710,268.00 | 8,800,964.01 | 0.00       | 0.00        | -90,696.01    | 101.0   |
| Dept: 301.100 Utility Taxes              |               |              |              |            |             |               |         |
| 311.101 FPL Utility Tax                  | 830,000.00    | 830,000.00   | 887,480.91   | 171,546.57 | 0.00        | -57,480.91    | 106.9   |
| 311.440 Gas Utility Tax                  | 16,500.00     | 16,500.00    | 11,820.58    | 1,311.82   | 0.00        | 4,679.42      | 71.6    |
| 314.300 Water Utility Tax                | 167,000.00    | 167,000.00   | 167,112.65   | 27,595.48  | 0.00        | -112.65       | 100.1   |
| Utility Taxes                            | 1,013,500.00  | 1,013,500.00 | 1,066,414.14 | 200,453.87 | 0.00        | -52,914.14    | 105.2   |
| Dept: 301.600 Franchise Taxes            |               |              |              |            |             |               |         |
| 313.100 FI Power & Light Franchise       | 600,000.00    | 600,000.00   | 583,411.17   | 114,980.66 | 0.00        | 16,588.83     | 97.2    |
| 313.300 Waste Franchise Collection       | 93,000.00     | 93,000.00    | 146,214.58   | 23,032.70  | 0.00        | -53,214.58    | 157.2   |
| 313.301 Waste Franchise Adm-Fee          | 10,000.00     | 10,000.00    | 2,356.92     | 0.00       | 0.00        | 7,643.08      | 23.6    |
| 313.400 Gas Franchise                    | 15,000.00     | 15,000.00    | 11,233.42    | 1,007.42   | 0.00        | 3,766.58      | 74.9    |
| 313.600 Towing Franchise Fees            | 600.00        | 600.00       | 610.00       | 100.00     | 0.00        | -10.00        | 101.7   |
| Franchise Taxes                          | 718,600.00    | 718,600.00   | 743,826.09   | 139,120.78 | 0.00        | -25,226.09    | 103.5   |
| Dept: 302.000 Licenses & Permits         |               |              |              |            |             |               |         |
| 321.100 Business License Taxes           | 80,000.00     | 80,000.00    | 85,319.11    | 2,705.18   | 0.00        | -5,319.11     | 106.6   |
| 321.110 Sidewalk Cafe ROW                | 50,000.00     | 50,000.00    | 45,777.40    | 0.00       | 0.00        | 4,222.60      | 91.6    |
| 322.100 Building Permits                 | 681,500.00    | 681,500.00   | 697,917.85   | 31,368.86  | 0.00        | -16,417.85    | 102.4   |
| 322.105 Fire Plan Review Fees            | 21,000.00     | 21,000.00    | 16,666.30    | 640.00     | 0.00        | 4,333.70      | 79.4    |
| 322.150 Miscellaneous Permits            | 2,497.00      | 2,497.00     | 0.00         | 0.00       | 0.00        | 2,497.00      | 0.0     |
| 322.400 Sign Permits                     | 4,000.00      | 4,000.00     | 1,110.00     | 0.00       | 0.00        | 2,890.00      | 27.8    |
| Licenses & Permits                       | 838,997.00    | 838,997.00   | 846,790.66   | 34,714.04  | 0.00        | -7,793.66     | 100.9   |
| Dept: 303.000 Intergovernmental Revenues |               |              |              |            |             |               |         |
| 311.120 Municipal Revenue Sharing        | 155,600.00    | 155,600.00   | 154,742.47   | 12,036.81  | 0.00        | 857.53        | 99.4    |
| 311.150 Alcoholic Beverage License       | 15,500.00     | 15,500.00    | 12,559.38    | 2,887.70   | 0.00        | 2,940.62      | 81.0    |
| 311.180 Sales Tax                        | 394,000.00    | 394,000.00   | 378,775.46   | 59,400.47  | 0.00        | 15,224.54     | 96.1    |
| 312.405 Local Op Gas Tax 1 - 6 cent      | 65,651.00     | 65,651.00    | 58,659.59    | 9,410.95   | 0.00        | 6,991.41      | 89.4    |
| 312.410 Local Op Gas Tax 1 - 5 cent      | 46,630.00     | 46,630.00    | 40,967.67    | 6,489.39   | 0.00        | 5,662.33      | 87.9    |
| 315.100 Communication Service Tax        | 320,000.00    | 320,000.00   | 317,911.15   | 48,034.17  | 0.00        | 2,088.85      | 99.3    |
| 334.904 Hurricane-Storm/FEMA             | 0.00          | 0.00         | 140,229.10   | 8,251.25   | 0.00        | -140,229.10   | 0.0     |
| 334.910 BCC-Senior Center Grant          | 18,507.00     | 18,507.00    | 18,506.96    | 0.00       | 0.00        | 0.04          | 100.0   |
| 334.914 BCC-Transportation Grant         | 51,704.00     | 51,704.00    | 109,154.74   | 14,586.00  | 0.00        | -57,450.74    | 211.1   |
| 334.915 FDOT-Reimbursable Grant          | 18,064.00     | 18,064.00    | 18,064.32    | 0.00       | 0.00        | -0.32         | 100.0   |
| Intergovernmental Revenues               | 1,085,656.00  | 1,085,656.00 | 1,249,570.84 | 161,096.74 | 0.00        | -163,914.84   | 115.1   |
| Dept: 304.000 Charges for Services       |               |              |              |            |             |               |         |
| 343.902 Site Plan Application Fees       | 2,000.00      | 2,000.00     | 0.00         | 0.00       | 0.00        | 2,000.00      | 0.0     |
| 347.500 Tennis - Shuffle Key             | 9,200.00      | 9,200.00     | 9,809.70     | 0.00       | 0.00        | -609.70       | 106.6   |
| Charges for Services                     | 11,200.00     | 11,200.00    | 9,809.70     | 0.00       | 0.00        | 1,390.30      | 87.6    |
| Dept: 305.000 Fines & Forfeitures        |               |              |              |            |             |               |         |
| 354.150 Fines,TrafficViolation,Citatio   | 31,452.00     | 31,452.00    | 26,420.53    | 1,475.56   | 0.00        | 5,031.47      | 84.0    |
| 354.160 Code Enforcement Fines           | 50,000.00     | 50,000.00    | 1,684,830.00 | 6,900.00   | 0.00        | -1,634,830.00 | 3369.7  |
| 359.100 Other Fines & Alarms             | 2,000.00      | 2,000.00     | 125.00       | 0.00       | 0.00        | 1,875.00      | 6.3     |
| Fines & Forfeitures                      | 83,452.00     | 83,452.00    | 1,711,375.53 | 8,375.56   | 0.00        | -1,627,923.53 | 2,050.7 |
| Dept: 306.000 Miscellaneous Revenues     |               |              |              |            |             |               |         |
| 361.100 Interest Earnings                | 26,000.00     | 26,000.00    | 92,162.17    | 506.60     | 0.00        | -66,162.17    | 354.5   |
| 362.000 Rent/Lease Royalties             | 67,620.00     | 67,620.00    | 74,939.63    | 6,321.69   | 0.00        | -7,319.63     | 110.8   |
| 365.400 Recycling Revenue                | 3,041.00      | 3,041.00     | 0.00         | 0.00       | 0.00        | 3,041.00      | 0.0     |
| 366.100 Donations                        | 5,000.00      | 5,000.00     | 1,840.00     | 0.00       | 0.00        | 3,160.00      | 36.8    |
| 369.100 Miscellaneous Revenues           | 36,308.00     | 36,308.00    | 53,974.85    | 4,117.95   | 0.00        | -17,666.85    | 148.7   |
| 369.200 Miscellaneous Applications       | 18,975.00     | 18,975.00    | 9,973.30     | 0.00       | 0.00        | 9,001.70      | 52.6    |
| 369.201 Miscellaneous MerchandiseSales   | 689.00        | 689.00       | 421.24       | 0.00       | 0.00        | 267.76        | 61.1    |
| 369.250 Recreational Activities Fee      | 1,250.00      | 1,250.00     | 1,429.98     | 0.00       | 0.00        | -179.98       | 114.4   |
| 369.500 Miscellaneous Lobbyist           | 600.00        | 600.00       | 1,050.00     | 50.00      | 0.00        | -450.00       | 175.0   |

## REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

| For the Period: 10/1/2019 to 9/30/2020  | Original Bud. | Amended Bud.  | YTD Actual    | CURR MTH   | Encumb. YTD | UnencBal      | % Bud |
|-----------------------------------------|---------------|---------------|---------------|------------|-------------|---------------|-------|
| <b>Fund: 001 - General Fund</b>         |               |               |               |            |             |               |       |
| Revenues                                |               |               |               |            |             |               |       |
| Dept: 306.000 Miscellaneous Revenues    |               |               |               |            |             |               |       |
| 369.901 Insurance Reimbursement         | 3,281.00      | 3,281.00      | 30,249.80     | 1,000.00   | 0.00        | -26,968.80    | 922.0 |
| Miscellaneous Revenues                  | 162,764.00    | 162,764.00    | 266,040.97    | 11,996.24  | 0.00        | -103,276.97   | 163.5 |
| Dept: 581.100 Interfund Transfers       |               |               |               |            |             |               |       |
| 380.115 Transfer from Fire - OH Costs   | 22,000.00     | 22,000.00     | 22,000.00     | 5,500.00   | 0.00        | 0.00          | 100.0 |
| 381.106 Transfer from Parking Fund      | 698,917.00    | 698,917.00    | 698,917.00    | 174,729.25 | 0.00        | 0.00          | 100.0 |
| Interfund Transfers                     | 720,917.00    | 720,917.00    | 720,917.00    | 180,229.25 | 0.00        | 0.00          | 100.0 |
| Revenues                                | 13,345,354.00 | 13,345,354.00 | 15,415,708.94 | 735,986.48 | 0.00        | -2,070,354.94 | 115.5 |
| Expenditures                            |               |               |               |            |             |               |       |
| Dept: 511.000 Commission                |               |               |               |            |             |               |       |
| 500.110 Commission Salaries             | 71,826.00     | 71,826.00     | 65,657.98     | 7,016.88   | 0.00        | 6,168.02      | 91.4  |
| 500.210 Employer FICA Taxes             | 5,300.00      | 5,300.00      | 4,590.71      | 467.04     | 0.00        | 709.29        | 86.6  |
| 500.220 Retirement                      | 33,400.00     | 33,400.00     | 31,872.53     | 4,929.84   | 0.00        | 1,527.47      | 95.4  |
| 500.230 Group Insurance                 | 57,084.00     | 57,084.00     | 54,657.08     | 4,164.30   | 0.00        | 2,426.92      | 95.7  |
| 500.345 Contractual Services            | 3,500.00      | 3,500.00      | 3,807.00      | 619.45     | 0.00        | -307.00       | 108.8 |
| 500.510 Office Supplies                 | 650.00        | 650.00        | 152.71        | 101.26     | 0.00        | 497.29        | 23.5  |
| 500.512 Elections                       | 2,300.00      | 2,300.00      | 2,858.48      | 0.00       | 0.00        | -558.48       | 124.3 |
| 500.540 Dues & Subscriptions            | 1,912.00      | 1,912.00      | 955.60        | 0.00       | 0.00        | 956.40        | 50.0  |
| 500.545 Training                        | 4,500.00      | 4,500.00      | 0.00          | 0.00       | 0.00        | 4,500.00      | 0.0   |
| 500.550 Operating Expenses              | 9,500.00      | 9,500.00      | 7,894.79      | 166.04     | 0.00        | 1,605.21      | 83.1  |
| Commission                              | 189,972.00    | 189,972.00    | 172,446.88    | 17,464.81  | 0.00        | 17,525.12     | 90.8  |
| Dept: 511.100 Donation-Non Profits      |               |               |               |            |             |               |       |
| 500.820 Donations-Aids to Private Org   | 42,753.00     | 42,753.00     | 42,753.00     | 0.00       | 0.00        | 0.00          | 100.0 |
| Donation-Non Profits                    | 42,753.00     | 42,753.00     | 42,753.00     | 0.00       | 0.00        | 0.00          | 100.0 |
| Dept: 511.200 Visitor Center            |               |               |               |            |             |               |       |
| 500.120 Regular Salaries                | 12,782.00     | 12,782.00     | 13,344.43     | 0.00       | 0.00        | -562.43       | 104.4 |
| 500.140 Overtime Salaries               | 1,500.00      | 1,500.00      | 1,066.79      | 0.00       | 0.00        | 433.21        | 71.1  |
| 500.210 Employer FICA Taxes             | 1,044.00      | 1,044.00      | 1,020.86      | 0.00       | 0.00        | 23.14         | 97.8  |
| 500.220 Retirement                      | 1,128.00      | 1,128.00      | 1,457.21      | 0.00       | 0.00        | -329.21       | 129.2 |
| 500.230 Group Insurance                 | 3,454.00      | 3,454.00      | 2,916.67      | 213.20     | 0.00        | 537.33        | 84.4  |
| 500.340 Sewer/Wastewater                | 2,700.00      | 2,700.00      | 2,223.01      | 205.37     | 0.00        | 476.99        | 82.3  |
| 500.345 Contractual Services            | 29,900.00     | 29,900.00     | 26,900.00     | 0.00       | 0.00        | 3,000.00      | 90.0  |
| 500.430 Electric Service                | 1,600.00      | 1,600.00      | 1,086.29      | 124.36     | 0.00        | 513.71        | 67.9  |
| 500.431 Water Service                   | 2,800.00      | 2,800.00      | 2,220.20      | 190.98     | 0.00        | 579.80        | 79.3  |
| 500.520 Bldg. Maintenance               | 3,000.00      | 3,000.00      | 3,590.00      | 65.00      | 0.00        | -590.00       | 119.7 |
| 500.640 Capital Outlay - Equip't & Mach | 6,000.00      | 6,000.00      | 819.17        | 0.00       | 0.00        | 5,180.83      | 13.7  |
| Visitor Center                          | 65,908.00     | 65,908.00     | 56,644.63     | 798.91     | 0.00        | 9,263.37      | 85.9  |
| Dept: 513.000 Administration            |               |               |               |            |             |               |       |
| 500.120 Regular Salaries                | 645,616.00    | 645,616.00    | 643,048.89    | 49,743.65  | 0.00        | 2,567.11      | 99.6  |
| 500.140 Overtime Salaries               | 2,500.00      | 2,500.00      | 1,364.78      | 0.00       | 0.00        | 1,135.22      | 54.6  |
| 500.210 Employer FICA Taxes             | 49,500.00     | 49,500.00     | 48,753.94     | 3,773.61   | 0.00        | 746.06        | 98.5  |
| 500.220 Retirement                      | 106,164.00    | 106,164.00    | 87,862.93     | 15,148.48  | 0.00        | 18,301.07     | 82.8  |
| 500.230 Group Insurance                 | 129,722.00    | 129,722.00    | 118,620.89    | 5,526.04   | 0.00        | 11,101.11     | 91.4  |
| 500.315 Professional Services           | 50,000.00     | 50,000.00     | 29,525.00     | 0.00       | 0.00        | 20,475.00     | 59.1  |
| 500.320 Audit Expense                   | 31,500.00     | 31,500.00     | 33,500.00     | 0.00       | 0.00        | -2,000.00     | 106.3 |
| 500.344 HR Expenses                     | 30,000.00     | 30,000.00     | 455.71        | 0.00       | 0.00        | 29,544.29     | 1.5   |
| 500.345 Contractual Services            | 20,000.00     | 20,000.00     | 25,441.15     | 5,147.82   | 0.00        | -5,441.15     | 127.2 |
| 500.463 Service Maintenance Contracts   | 40,000.00     | 40,000.00     | 25,970.53     | 3,749.91   | 0.00        | 14,029.47     | 64.9  |
| 500.506 Printing & Binding              | 5,000.00      | 5,000.00      | 9,653.00      | 240.00     | 0.00        | -4,653.00     | 193.1 |
| 500.508 Postage                         | 4,500.00      | 4,500.00      | 3,627.80      | 401.18     | 0.00        | 872.20        | 80.6  |
| 500.510 Office Supplies                 | 7,500.00      | 7,500.00      | 4,753.57      | 151.56     | 0.00        | 2,746.43      | 63.4  |
| 500.540 Dues & Subscriptions            | 8,000.00      | 8,000.00      | 4,007.17      | 0.00       | 0.00        | 3,992.83      | 50.1  |
| 500.545 Training                        | 8,000.00      | 8,000.00      | 3,356.73      | 655.45     | 0.00        | 4,643.27      | 42.0  |
| 500.550 Operating Expenses              | 10,000.00     | 10,000.00     | 15,871.32     | 926.12     | 0.00        | -5,871.32     | 158.7 |

## REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

For the Period: 10/1/2019 to 9/30/2020

|                                          | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal    | % Bud |
|------------------------------------------|---------------|--------------|--------------|------------|-------------|-------------|-------|
| <b>Fund: 001 - General Fund</b>          |               |              |              |            |             |             |       |
| <b>Expenditures</b>                      |               |              |              |            |             |             |       |
| Administration                           | 1,148,002.00  | 1,148,002.00 | 1,055,813.41 | 85,463.82  | 0.00        | 92,188.59   | 92.0  |
| Dept: 514.000 Town Attorney              |               |              |              |            |             |             |       |
| 500.310 Legal Expense                    | 255,000.00    | 255,000.00   | 290,457.40   | -21,070.33 | 0.00        | -35,457.40  | 113.9 |
| 500.314 Litigation                       | 100,000.00    | 100,000.00   | 100,721.92   | 96,104.18  | 0.00        | -721.92     | 100.7 |
| 500.319 Ethics Research, Training & Op   | 8,000.00      | 8,000.00     | 4,700.80     | 1,107.40   | 0.00        | 3,299.20    | 58.8  |
| Town Attorney                            | 363,000.00    | 363,000.00   | 395,880.12   | 76,141.25  | 0.00        | -32,880.12  | 109.1 |
| Dept: 519.000 General                    |               |              |              |            |             |             |       |
| 500.120 Regular Salaries                 | 80,000.00     | 80,000.00    | 77,538.63    | 8,615.40   | 0.00        | 2,461.37    | 96.9  |
| 500.210 Employer FICA Taxes              | 6,200.00      | 6,200.00     | 5,961.08     | 662.34     | 0.00        | 238.92      | 96.1  |
| 500.220 Retirement                       | 6,800.00      | 6,800.00     | 7,105.55     | 1,230.78   | 0.00        | -305.55     | 104.5 |
| 500.230 Group Insurance                  | 14,372.00     | 14,372.00    | 12,266.23    | 871.91     | 0.00        | 2,105.77    | 85.3  |
| 500.311 Advertisements                   | 8,000.00      | 8,000.00     | 5,593.85     | 2,392.50   | 0.00        | 2,406.15    | 69.9  |
| 500.313 Legal Exp- Other Issues          | 5,000.00      | 5,000.00     | 0.00         | 0.00       | 0.00        | 5,000.00    | 0.0   |
| 500.315 Professional Services            | 75,000.00     | 75,000.00    | 36,385.75    | 2,500.00   | 0.00        | 38,614.25   | 48.5  |
| 500.345 Contractual Services             | 5,000.00      | 5,000.00     | 1,359.98     | 0.00       | 0.00        | 3,640.02    | 27.2  |
| 500.349 Community Bus                    | 173,488.00    | 173,488.00   | 113,592.90   | 4,335.76   | 0.00        | 59,895.10   | 65.5  |
| 500.451 Auto, Property & Liability Ins   | 125,000.00    | 125,000.00   | 106,083.00   | 0.00       | 0.00        | 18,917.00   | 84.9  |
| 500.452 Workers Compensation Insur       | 45,020.00     | 45,020.00    | 46,106.00    | 0.00       | 0.00        | -1,086.00   | 102.4 |
| 500.497 Contingency                      | 46,253.00     | 46,253.00    | 0.00         | 0.00       | 0.00        | 46,253.00   | 0.0   |
| 500.506 Printing & Binding               | 10,950.00     | 10,950.00    | 324.72       | 0.00       | 0.00        | 10,625.28   | 3.0   |
| 500.508 Postage                          | 3,000.00      | 3,000.00     | 0.00         | 0.00       | 0.00        | 3,000.00    | 0.0   |
| 500.511 Computer Expense                 | 130,000.00    | 130,000.00   | 157,568.13   | 1,692.09   | 0.00        | -27,568.13  | 121.2 |
| 500.525 Uniform Expense                  | 500.00        | 500.00       | 0.00         | 0.00       | 0.00        | 500.00      | 0.0   |
| 500.540 Dues & Subscriptions             | 500.00        | 500.00       | 0.00         | 0.00       | 0.00        | 500.00      | 0.0   |
| 500.545 Training                         | 2,600.00      | 2,600.00     | 383.00       | 0.00       | 0.00        | 2,217.00    | 14.7  |
| 500.550 Operating Expenses               | 37,575.00     | 37,575.00    | 21,819.39    | 403.66     | 0.00        | 15,755.61   | 58.1  |
| 500.552 Recycling and Solid Waste Exp    | 60,000.00     | 60,000.00    | 46,979.54    | 5,139.02   | 0.00        | 13,020.46   | 78.3  |
| 500.640 Capital Outlay - Equip't & Mach  | 13,700.00     | 13,700.00    | 24,291.79    | 0.00       | 0.00        | -10,591.79  | 177.3 |
| General                                  | 848,958.00    | 848,958.00   | 663,359.54   | 27,843.46  | 0.00        | 185,598.46  | 78.1  |
| Dept: 519.100 Business Dev & Marketing   |               |              |              |            |             |             |       |
| 500.311 Advertisements                   | 77,185.00     | 77,185.00    | 20,318.29    | 5,058.85   | 0.00        | 56,866.71   | 26.3  |
| 500.315 Professional Services            | 65,500.00     | 65,500.00    | 51,739.97    | 10,702.85  | 0.00        | 13,760.03   | 79.0  |
| 500.345 Contractual Services             | 32,650.00     | 32,650.00    | 9,487.74     | 1,516.95   | 0.00        | 23,162.26   | 29.1  |
| 500.495 Special Events                   | 36,400.00     | 36,400.00    | 892.50       | 0.00       | 0.00        | 35,507.50   | 2.5   |
| 500.506 Printing & Binding               | 41,442.00     | 41,442.00    | 27,279.19    | 1,983.00   | 0.00        | 14,162.81   | 65.8  |
| 500.540 Dues & Subscriptions             | 1,735.00      | 1,735.00     | 425.00       | 0.00       | 0.00        | 1,310.00    | 24.5  |
| 500.550 Operating Expenses               | 1,500.00      | 1,500.00     | 167.71       | 0.00       | 0.00        | 1,332.29    | 11.2  |
| Business Dev & Marketing                 | 256,412.00    | 256,412.00   | 110,310.40   | 19,261.65  | 0.00        | 146,101.60  | 43.0  |
| Dept: 521.000 Police Department          |               |              |              |            |             |             |       |
| 500.345 Contractual Services             | 4,811,226.00  | 4,811,226.00 | 4,975,456.67 | 619,306.50 | 0.00        | -164,230.67 | 103.4 |
| 500.352 Contract Services                | 5,000.00      | 5,000.00     | 4,996.19     | 0.00       | 0.00        | 3.81        | 99.9  |
| 500.520 Bldg. Maintenance                | 1,500.00      | 1,500.00     | 28.56        | 0.00       | 0.00        | 1,471.44    | 1.9   |
| 500.550 Operating Expenses               | 5,808.00      | 5,808.00     | 10,085.84    | 9,788.84   | 0.00        | -4,277.84   | 173.7 |
| 500.640 Capital Outlay - Equip't & Mach  | 30,000.00     | 30,000.00    | 400.00       | 0.00       | 0.00        | 29,600.00   | 1.3   |
| Police Department                        | 4,853,534.00  | 4,853,534.00 | 4,990,967.26 | 629,095.34 | 0.00        | -137,433.26 | 102.8 |
| Dept: 523.000 Emergency Medical Services |               |              |              |            |             |             |       |
| 500.345 Contractual Services             | 823,545.00    | 823,545.00   | 823,544.64   | 68,628.72  | 0.00        | 0.36        | 100.0 |
| Emergency Medical Services               | 823,545.00    | 823,545.00   | 823,544.64   | 68,628.72  | 0.00        | 0.36        | 100.0 |
| Dept: 524.000 Development Services       |               |              |              |            |             |             |       |
| 500.120 Regular Salaries                 | 290,191.00    | 290,191.00   | 244,706.17   | -11,208.10 | 0.00        | 45,484.83   | 84.3  |
| 500.140 Overtime Salaries                | 4,000.00      | 4,000.00     | 1,961.09     | 0.00       | 0.00        | 2,038.91    | 49.0  |
| 500.210 Employer FICA Taxes              | 22,300.00     | 22,300.00    | 18,625.52    | -884.15    | 0.00        | 3,674.48    | 83.5  |
| 500.220 Retirement                       | 45,900.00     | 45,900.00    | 50,812.54    | 1,717.91   | 0.00        | -4,912.54   | 110.7 |
| 500.230 Group Insurance                  | 65,378.00     | 65,378.00    | 46,766.87    | -952.85    | 0.00        | 18,611.13   | 71.5  |
| 500.315 Professional Services            | 104,500.00    | 104,500.00   | 80,213.15    | 14,745.00  | 0.00        | 24,286.85   | 76.8  |

## REVENUE/EXPENDITURE REPORT

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Town of Lauderdale by the Sea

| For the Period: 10/1/2019 to 9/30/2020    | Original Bud. | Amended Bud. | YTD Actual   | CURR MTH   | Encumb. YTD | UnencBal   | % Bud |
|-------------------------------------------|---------------|--------------|--------------|------------|-------------|------------|-------|
| <b>Fund: 001 - General Fund</b>           |               |              |              |            |             |            |       |
| Expenditures                              |               |              |              |            |             |            |       |
| Dept: 524.000 Development Services        |               |              |              |            |             |            |       |
| 500.345 Contractual Services              | 331,600.00    | 331,600.00   | 234,006.15   | 22,249.28  | 0.00        | 97,593.85  | 70.6  |
| 500.402 Building Permit Services          | 520,000.00    | 520,000.00   | 530,192.88   | 129,365.86 | 0.00        | -10,192.88 | 102.0 |
| 500.461 Vehicle Maintenance               | 250.00        | 250.00       | 0.00         | 0.00       | 0.00        | 250.00     | 0.0   |
| 500.462 Fuel                              | 1,000.00      | 1,000.00     | 205.71       | 20.10      | 0.00        | 794.29     | 20.6  |
| 500.463 Service Maintenance Contracts     | 2,220.00      | 2,220.00     | 4,180.60     | 181.31     | 0.00        | -1,960.60  | 188.3 |
| 500.506 Printing & Binding                | 800.00        | 800.00       | 43.72        | 100.72     | 0.00        | 756.28     | 5.5   |
| 500.508 Postage                           | 6,000.00      | 6,000.00     | 3,011.23     | 596.57     | 0.00        | 2,988.77   | 50.2  |
| 500.510 Office Supplies                   | 3,500.00      | 3,500.00     | 1,215.38     | 0.00       | 0.00        | 2,284.62   | 34.7  |
| 500.525 Uniform Expense                   | 600.00        | 600.00       | 142.61       | 0.00       | 0.00        | 457.39     | 23.8  |
| 500.540 Dues & Subscriptions              | 2,000.00      | 2,000.00     | 2,963.02     | 0.00       | 0.00        | -963.02    | 148.2 |
| 500.545 Training                          | 6,000.00      | 6,000.00     | 5,272.98     | 1,219.82   | 0.00        | 727.02     | 87.9  |
| 500.550 Operating Expenses                | 9,350.00      | 9,350.00     | 8,813.36     | 1,129.72   | 0.00        | 536.64     | 94.3  |
| 500.630 Cap Outlay Imp other than bldg    | 20,000.00     | 20,000.00    | 0.00         | 0.00       | 0.00        | 20,000.00  | 0.0   |
| Development Services                      | 1,435,589.00  | 1,435,589.00 | 1,233,132.98 | 158,281.19 | 0.00        | 202,456.02 | 85.9  |
| Dept: 541.100 Mun Svcs - Public Works Div |               |              |              |            |             |            |       |
| 500.120 Regular Salaries                  | 845,096.00    | 845,096.00   | 858,816.14   | 94,104.49  | 0.00        | -13,720.14 | 101.6 |
| 500.140 Overtime Salaries                 | 35,000.00     | 35,000.00    | 35,571.01    | 733.23     | 0.00        | -571.01    | 101.6 |
| 500.210 Employer FICA Taxes               | 64,700.00     | 64,700.00    | 68,188.87    | 8,025.61   | 0.00        | -3,488.87  | 105.4 |
| 500.220 Retirement                        | 86,521.00     | 86,521.00    | 110,406.57   | 17,472.70  | 0.00        | -23,885.57 | 127.6 |
| 500.230 Group Insurance                   | 238,858.00    | 238,858.00   | 206,020.97   | 15,217.99  | 0.00        | 32,837.03  | 86.3  |
| 500.315 Professional Services             | 25,000.00     | 25,000.00    | 51,206.26    | 3,367.50   | 0.00        | -26,206.26 | 204.8 |
| 500.340 Sewer/Wastewater                  | 12,500.00     | 12,500.00    | 16,061.94    | 879.31     | 0.00        | -3,561.94  | 128.5 |
| 500.345 Contractual Services              | 134,271.00    | 134,271.00   | 159,942.80   | 11,422.70  | 0.00        | -25,671.80 | 119.1 |
| 500.410 Communications                    | 40,440.00     | 40,440.00    | 54,029.50    | 4,149.23   | 0.00        | -13,589.50 | 133.6 |
| 500.430 Electric Service                  | 42,000.00     | 42,000.00    | 34,319.11    | 3,728.02   | 0.00        | 7,680.89   | 81.7  |
| 500.431 Water Service                     | 120,000.00    | 120,000.00   | 125,594.05   | 11,046.87  | 0.00        | -5,594.05  | 104.7 |
| 500.433 Electric Service-Streets          | 60,000.00     | 60,000.00    | 58,376.17    | 4,408.10   | 0.00        | 1,623.83   | 97.3  |
| 500.445 Equip Rent/Lease                  | 16,500.00     | 16,500.00    | 65,952.46    | 13,309.00  | 0.00        | -49,452.46 | 399.7 |
| 500.460 Equipment Maintenance             | 23,000.00     | 23,000.00    | 18,333.85    | 1,022.68   | 0.00        | 4,666.15   | 79.7  |
| 500.461 Vehicle Maintenance               | 13,000.00     | 13,000.00    | 12,705.86    | 1,753.48   | 0.00        | 294.14     | 97.7  |
| 500.462 Fuel                              | 18,000.00     | 18,000.00    | 18,746.34    | 1,836.32   | 0.00        | -746.34    | 104.1 |
| 500.463 Service Maintenance Contracts     | 12,776.00     | 12,776.00    | 16,644.25    | 3,342.15   | 0.00        | -3,868.25  | 130.3 |
| 500.470 Radio Maintenance                 | 2,400.00      | 2,400.00     | 0.00         | 0.00       | 0.00        | 2,400.00   | 0.0   |
| 500.498 Storm Drain Rehab/Maint           | 50,000.00     | 50,000.00    | 50,995.00    | 23,488.50  | 0.00        | -995.00    | 102.0 |
| 500.508 Postage                           | 300.00        | 300.00       | 245.96       | 0.00       | 0.00        | 54.04      | 82.0  |
| 500.510 Office Supplies                   | 2,000.00      | 2,000.00     | 650.74       | 0.00       | 0.00        | 1,349.26   | 32.5  |
| 500.520 Bldg. Maintenance                 | 60,000.00     | 60,000.00    | 65,846.77    | 5,450.90   | 0.00        | -5,846.77  | 109.7 |
| 500.525 Uniform Expense                   | 8,000.00      | 8,000.00     | 12,811.96    | 997.42     | 0.00        | -4,811.96  | 160.1 |
| 500.529 Street Light Maintenance          | 17,538.00     | 17,538.00    | 10,365.07    | 0.00       | 0.00        | 7,172.93   | 59.1  |
| 500.530 Street Maint Repair Supply        | 137,000.00    | 137,000.00   | 152,955.56   | 55,982.21  | 0.00        | -15,955.56 | 111.6 |
| 500.531 Grounds Maint/Landscaping         | 32,500.00     | 32,500.00    | 32,453.66    | 3,978.83   | 0.00        | 46.34      | 99.9  |
| 500.532 Signs                             | 10,000.00     | 10,000.00    | 7,015.96     | 0.00       | 0.00        | 2,984.04   | 70.2  |
| 500.534 Sidewalk Maint Repair             | 22,000.00     | 22,000.00    | 17,777.00    | 0.00       | 0.00        | 4,223.00   | 80.8  |
| 500.535 Flags                             | 1,200.00      | 1,200.00     | 1,548.50     | 0.00       | 0.00        | -348.50    | 129.0 |
| 500.540 Dues & Subscriptions              | 1,000.00      | 1,000.00     | 2,665.00     | 0.00       | 0.00        | -1,665.00  | 266.5 |
| 500.545 Training                          | 5,300.00      | 5,300.00     | 1,094.33     | 0.00       | 0.00        | 4,205.67   | 20.6  |
| 500.547 Hurricane Expenditure             | 25,000.00     | 25,000.00    | 287.50       | 0.00       | 0.00        | 24,712.50  | 1.2   |
| 500.550 Operating Expenses                | 55,000.00     | 55,000.00    | 74,982.83    | 5,389.16   | 0.00        | -19,982.83 | 136.3 |
| 500.624 Capital Outlay-Bldg. Improvemt    | 75,000.00     | 75,000.00    | 27,187.91    | 3,110.00   | 0.00        | 47,812.09  | 36.3  |
| 500.640 Capital Outlay - Equip & Mach     | 26,500.00     | 26,500.00    | 4,306.13     | 0.00       | 0.00        | 22,193.87  | 16.2  |
| 500.644 Capital Outlay-Vehicles           | 289,500.00    | 289,500.00   | 220,985.01   | 0.00       | 0.00        | 68,514.99  | 76.3  |
| Mun Svcs - Public Works Div               | 2,607,900.00  | 2,607,900.00 | 2,595,091.04 | 294,216.40 | 0.00        | 12,808.96  | 99.5  |
| Dept: 541.200 Mun Svcs - Comm Stnds Div   |               |              |              |            |             |            |       |
| 500.140 Overtime Salaries                 | 35,000.00     | 35,000.00    | 0.00         | 0.00       | 0.00        | 35,000.00  | 0.0   |
| 500.315 Professional Services             | 25,000.00     | 25,000.00    | 0.00         | 0.00       | 0.00        | 25,000.00  | 0.0   |
| 500.345 Contractual Services              | 134,271.00    | 134,271.00   | 0.00         | 0.00       | 0.00        | 134,271.00 | 0.0   |
| 500.410 Communications                    | 14,400.00     | 14,400.00    | 0.00         | 0.00       | 0.00        | 14,400.00  | 0.0   |

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Town of Lauderdale by the Sea

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|                                         | Original Bud. | Amended Bud.  | YTD Actual    | CURR MTH     | Encumb. YTD | UnencBal      | % Bud  |
|-----------------------------------------|---------------|---------------|---------------|--------------|-------------|---------------|--------|
| <b>Fund: 001 - General Fund</b>         |               |               |               |              |             |               |        |
| Expenditures                            |               |               |               |              |             |               |        |
| Mun Svcs - Comm Stnds Div               | 208,671.00    | 208,671.00    | 0.00          | 0.00         | 0.00        | 208,671.00    | 0.0    |
| Dept: 572.000 Recreation                |               |               |               |              |             |               |        |
| 500.311 Advertisements                  | 3,150.00      | 3,150.00      | 1,170.60      | 0.00         | 0.00        | 1,979.40      | 37.2   |
| 500.342 Senior Rec. Ctr. Contract       | 79,631.00     | 79,631.00     | 78,628.36     | 6,177.58     | 0.00        | 1,002.64      | 98.7   |
| 500.343 Beach Maintenance Contract      | 264,000.00    | 264,000.00    | 238,177.00    | 21,500.00    | 0.00        | 25,823.00     | 90.2   |
| 500.345 Contractual Services            | 26,500.00     | 26,500.00     | 24,500.00     | 0.00         | 0.00        | 2,000.00      | 92.5   |
| 500.347 Programs                        | 20,000.00     | 20,000.00     | 5,034.60      | 0.00         | 0.00        | 14,965.40     | 25.2   |
| 500.430 Electric Service                | 800.00        | 800.00        | 475.07        | 37.95        | 0.00        | 324.93        | 59.4   |
| 500.460 Equipment Maintenance           | 8,000.00      | 8,000.00      | 9,970.05      | 162.49       | 0.00        | -1,970.05     | 124.6  |
| 500.469 Buoy Maintenance                | 9,000.00      | 9,000.00      | 2,350.80      | 0.00         | 0.00        | 6,649.20      | 26.1   |
| 500.495 Special Events                  | 114,100.00    | 114,100.00    | 118,303.96    | 31,967.32    | 0.00        | -4,203.96     | 103.7  |
| 500.510 Office Supplies                 | 600.00        | 600.00        | 621.44        | 0.00         | 0.00        | -21.44        | 103.6  |
| 500.520 Bldg. Maintenance               | 44,500.00     | 44,500.00     | 12,458.07     | 24.98        | 0.00        | 32,041.93     | 28.0   |
| 500.536 Sea Oats                        | 12,000.00     | 12,000.00     | 10,019.89     | 1,750.00     | 0.00        | 1,980.11      | 83.5   |
| 500.550 Operating Expenses              | 82,000.00     | 82,000.00     | 70,219.88     | 12,169.07    | 0.00        | 11,780.12     | 85.6   |
| 500.640 Capital Outlay - Equipmt & Mach | 32,500.00     | 32,500.00     | 29,682.30     | 0.00         | 0.00        | 2,817.70      | 91.3   |
| Recreation                              | 696,781.00    | 696,781.00    | 601,612.02    | 73,789.39    | 0.00        | 95,168.98     | 86.3   |
| Dept: 581.100 Interfund Transfers       |               |               |               |              |             |               |        |
| 500.915 Transfer to Parking Fund        | 500,000.00    | 500,000.00    | 0.00          | 0.00         | 0.00        | 500,000.00    | 0.0    |
| 500.997 To Fire Fund - Ocean Patrol     | 13,000.00     | 13,000.00     | 13,000.00     | 3,250.00     | 0.00        | 0.00          | 100.0  |
| Interfund Transfers                     | 513,000.00    | 513,000.00    | 13,000.00     | 3,250.00     | 0.00        | 500,000.00    | 2.5    |
| Expenditures                            | 14,054,025.00 | 14,054,025.00 | 12,754,555.92 | 1,454,234.94 | 0.00        | 1,299,469.08  | 90.8   |
| Net Effect for General Fund             | -708,671.00   | -708,671.00   | 2,661,153.02  | -718,248.46  | 0.00        | -3,369,824.02 | -375.5 |
| Change in Fund Balance:                 |               |               | 2,661,153.02  |              |             |               |        |

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|------------------------------------------------|---------------|--------------|------------|----------|-------------|----------|-------|
| <b>Fund: 101 - Special Revenue-Police Conf</b> |               |              |            |          |             |          |       |
| Revenues                                       |               |              |            |          |             |          |       |
| Dept: 306.000 Miscellaneous Revenues           |               |              |            |          |             |          |       |
| 369.100 Miscellaneous Revenues                 | 0.00          | 0.00         | 156.56     | 0.00     | 0.00        | -156.56  | 0.0   |
| Miscellaneous Revenues                         | 0.00          | 0.00         | 156.56     | 0.00     | 0.00        | -156.56  | 0.0   |
| Revenues                                       | 0.00          | 0.00         | 156.56     | 0.00     | 0.00        | -156.56  | 0.0   |
| Net Effect for Special Revenue-Police Conf     | 0.00          | 0.00         | 156.56     | 0.00     | 0.00        | -156.56  | 0.0   |
| Change in Fund Balance:                        |               |              | 156.56     |          |             |          |       |

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Town of Lauderdale by the Sea

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|----------------------------------------|---------------|--------------|------------|------------|-------------|------------|-------|
| <b>Fund: 102 - Building Fund</b>       |               |              |            |            |             |            |       |
| Expenditures                           |               |              |            |            |             |            |       |
| Dept: 524.100 Building                 |               |              |            |            |             |            |       |
| 500.120 Regular Salaries               | 0.00          | 0.00         | 71,918.33  | 71,918.33  | 0.00        | -71,918.33 | 0.0   |
| 500.210 Employer FICA Taxes            | 0.00          | 0.00         | 5,501.75   | 5,501.75   | 0.00        | -5,501.75  | 0.0   |
| 500.220 Retirement                     | 0.00          | 0.00         | 11,051.07  | 11,051.07  | 0.00        | -11,051.07 | 0.0   |
| 500.230 Group Insurance                | 0.00          | 0.00         | 8,583.19   | 8,583.19   | 0.00        | -8,583.19  | 0.0   |
| Building                               | 0.00          | 0.00         | 97,054.34  | 97,054.34  | 0.00        | -97,054.34 | 0.0   |
| Expenditures                           | 0.00          | 0.00         | 97,054.34  | 97,054.34  | 0.00        | -97,054.34 | 0.0   |
| Net Effect for Building Fund           | 0.00          | 0.00         | -97,054.34 | -97,054.34 | 0.00        | 97,054.34  | 0.0   |
| Change in Fund Balance:                |               |              | -97,054.34 |            |             |            |       |

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Town of Lauderdale by the Sea

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|----------------------------------------|---------------|--------------|--------------|-----------|-------------|-------------|-------|
| <b>Fund: 103 - Sewer Fund</b>          |               |              |              |           |             |             |       |
| Revenues                               |               |              |              |           |             |             |       |
| Dept: 304.000 Charges for Services     |               |              |              |           |             |             |       |
| 343.500 Sewer Fees                     | 1,128,896.00  | 1,128,896.00 | 1,193,154.93 | 98,738.20 | 0.00        | -64,258.93  | 105.7 |
| Charges for Services                   | 1,128,896.00  | 1,128,896.00 | 1,193,154.93 | 98,738.20 | 0.00        | -64,258.93  | 105.7 |
| Dept: 306.000 Miscellaneous Revenues   |               |              |              |           |             |             |       |
| 361.100 Interest Earnings              | 2,000.00      | 2,000.00     | 5,473.89     | 14.34     | 0.00        | -3,473.89   | 273.7 |
| Miscellaneous Revenues                 | 2,000.00      | 2,000.00     | 5,473.89     | 14.34     | 0.00        | -3,473.89   | 273.7 |
| Revenues                               | 1,130,896.00  | 1,130,896.00 | 1,198,628.82 | 98,752.54 | 0.00        | -67,732.82  | 106.0 |
| Expenditures                           |               |              |              |           |             |             |       |
| Dept: 535.000 Sanitary Sewers          |               |              |              |           |             |             |       |
| 500.120 Regular Salaries               | 76,200.00     | 76,200.00    | 74,135.83    | 3,934.35  | 0.00        | 2,064.17    | 97.3  |
| 500.140 Overtime Salaries              | 5,000.00      | 5,000.00     | 2,770.48     | 468.40    | 0.00        | 2,229.52    | 55.4  |
| 500.210 Employer FICA Taxes            | 5,900.00      | 5,900.00     | 5,710.51     | 334.66    | 0.00        | 189.49      | 96.8  |
| 500.220 Retirement                     | 13,500.00     | 13,500.00    | 11,104.46    | 0.00      | 0.00        | 2,395.54    | 82.3  |
| 500.230 Group Insurance                | 9,307.00      | 9,307.00     | 7,129.38     | 0.00      | 0.00        | 2,177.62    | 76.6  |
| 500.315 Professional Services          | 30,000.00     | 30,000.00    | 0.00         | 0.00      | 0.00        | 30,000.00   | 0.0   |
| 500.340 Sewer/Wastewater               | 672,500.00    | 672,500.00   | 796,638.23   | 77,240.78 | 0.00        | -124,138.23 | 118.5 |
| 500.345 Contractual Services           | 17,689.00     | 17,689.00    | 17,268.12    | 1,439.01  | 0.00        | 420.88      | 97.6  |
| 500.430 Electric Service               | 16,210.00     | 16,210.00    | 15,561.83    | 1,400.09  | 0.00        | 648.17      | 96.0  |
| 500.431 Water Service                  | 360.00        | 360.00       | 176.65       | 0.00      | 0.00        | 183.35      | 49.1  |
| 500.459 Sewer Line Maintenance         | 12,500.00     | 12,500.00    | 80,155.93    | 0.00      | 0.00        | -67,655.93  | 641.2 |
| 500.465 Pump Station Maintenance       | 3,000.00      | 3,000.00     | 0.00         | 0.00      | 0.00        | 3,000.00    | 0.0   |
| 500.497 Contingency                    | 100,000.00    | 100,000.00   | 0.00         | 0.00      | 0.00        | 100,000.00  | 0.0   |
| 500.550 Operating Expenses             | 1,750.00      | 1,750.00     | 1,002.16     | 0.00      | 0.00        | 747.84      | 57.3  |
| 500.630 Cap Outlay Imp other than bldg | 150,180.00    | 150,180.00   | 29,644.00    | 4,700.00  | 0.00        | 120,536.00  | 19.7  |
| 500.640 Capital Outlay - Equip & Mach  | 16,800.00     | 16,800.00    | 0.00         | 0.00      | 0.00        | 16,800.00   | 0.0   |
| Sanitary Sewers                        | 1,130,896.00  | 1,130,896.00 | 1,041,297.58 | 89,517.29 | 0.00        | 89,598.42   | 92.1  |
| Expenditures                           | 1,130,896.00  | 1,130,896.00 | 1,041,297.58 | 89,517.29 | 0.00        | 89,598.42   | 92.1  |
| Net Effect for Sewer Fund              | 0.00          | 0.00         | 157,331.24   | 9,235.25  | 0.00        | -157,331.24 | 0.0   |
| Change in Fund Balance:                |               |              | 157,331.24   |           |             |             |       |



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|-----------------------------------------|---------------|--------------|--------------|------------|-------------|-------------|-------|
| <b>Fund: 115 - Fire Fund</b>            |               |              |              |            |             |             |       |
| Revenues                                |               |              |              |            |             |             |       |
| Dept: 000.000 Appropriated Fund Balance |               |              |              |            |             |             |       |
| 380.203 Appropriation from FireFd/Veh R | 231,393.00    | 231,393.00   | 0.00         | 0.00       | 0.00        | 231,393.00  | 0.0   |
| Appropriated Fund Balance               | 231,393.00    | 231,393.00   | 0.00         | 0.00       | 0.00        | 231,393.00  | 0.0   |
| Dept: 301.050 Fire Assessment           |               |              |              |            |             |             |       |
| 311.200 Property Tax-Fire Assessment    | 1,033,754.00  | 1,033,754.00 | 1,049,497.39 | 0.00       | 0.00        | -15,743.39  | 101.5 |
| Fire Assessment                         | 1,033,754.00  | 1,033,754.00 | 1,049,497.39 | 0.00       | 0.00        | -15,743.39  | 101.5 |
| Dept: 304.000 Charges for Services      |               |              |              |            |             |             |       |
| 342.210 Fire Inspection Fees            | 33,000.00     | 33,000.00    | 36,492.74    | 108.00     | 0.00        | -3,492.74   | 110.6 |
| Charges for Services                    | 33,000.00     | 33,000.00    | 36,492.74    | 108.00     | 0.00        | -3,492.74   | 110.6 |
| Dept: 306.000 Miscellaneous Revenues    |               |              |              |            |             |             |       |
| 361.100 Interest Earnings               | 2,000.00      | 2,000.00     | 5,796.89     | 16.12      | 0.00        | -3,796.89   | 289.8 |
| 369.100 Miscellaneous Revenues          | 0.00          | 0.00         | 150.00       | 0.00       | 0.00        | -150.00     | 0.0   |
| Miscellaneous Revenues                  | 2,000.00      | 2,000.00     | 5,946.89     | 16.12      | 0.00        | -3,946.89   | 297.3 |
| Dept: 581.100 Interfund Transfers       |               |              |              |            |             |             |       |
| 381.105 Transfer from General Fund      | 13,000.00     | 13,000.00    | 13,000.00    | 3,250.00   | 0.00        | 0.00        | 100.0 |
| Interfund Transfers                     | 13,000.00     | 13,000.00    | 13,000.00    | 3,250.00   | 0.00        | 0.00        | 100.0 |
| Revenues                                | 1,313,147.00  | 1,313,147.00 | 1,104,937.02 | 3,374.12   | 0.00        | 208,209.98  | 84.1  |
| Expenditures                            |               |              |              |            |             |             |       |
| Dept: 522.000 Fire Department           |               |              |              |            |             |             |       |
| 500.151 Fire Dept Pension               | 6,000.00      | 6,000.00     | 0.00         | 0.00       | 0.00        | 6,000.00    | 0.0   |
| 500.315 Professional Services           | 10,000.00     | 10,000.00    | 7,770.50     | 0.00       | 0.00        | 2,229.50    | 77.7  |
| 500.320 Audit Expense                   | 7,000.00      | 7,000.00     | 7,000.00     | 0.00       | 0.00        | 0.00        | 100.0 |
| 500.345 Contractual Services            | 849,106.00    | 849,106.00   | 849,105.96   | 70,758.83  | 0.00        | 0.04        | 100.0 |
| 500.624 Capital Outlay-Bldg. Improvemt  | 369,041.00    | 369,041.00   | 20,651.70    | 795.00     | 0.00        | 348,389.30  | 5.6   |
| 500.644 Capital Outlay-Vehicles         | 50,000.00     | 50,000.00    | 18,210.92    | 18,210.92  | 0.00        | 31,789.08   | 36.4  |
| 500.912 Transfer to General Fund        | 22,000.00     | 22,000.00    | 22,000.00    | 5,500.00   | 0.00        | 0.00        | 100.0 |
| Fire Department                         | 1,313,147.00  | 1,313,147.00 | 924,739.08   | 95,264.75  | 0.00        | 388,407.92  | 70.4  |
| Expenditures                            | 1,313,147.00  | 1,313,147.00 | 924,739.08   | 95,264.75  | 0.00        | 388,407.92  | 70.4  |
| Net Effect for Fire Fund                | 0.00          | 0.00         | 180,197.94   | -91,890.63 | 0.00        | -180,197.94 | 0.0   |
| Change in Fund Balance:                 |               |              | 180,197.94   |            |             |             |       |

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|----------------------------------------------|--------------------------------|---------------|--------------|------------|-----------|-------------|--------------|-------|
| <b>Fund: 300 - Capital Project Fund</b>      |                                |               |              |            |           |             |              |       |
| Revenues                                     |                                |               |              |            |           |             |              |       |
| Dept: 000.000 Appropriated Fund Balance      |                                |               |              |            |           |             |              |       |
| 380.200                                      | Appropriated Fund Balance      | 1,700,000.00  | 1,700,000.00 | 0.00       | 0.00      | 0.00        | 1,700,000.00 | 0.0   |
| 380.204                                      | Appropriated from El Mar Reser | 300,000.00    | 300,000.00   | 0.00       | 0.00      | 0.00        | 300,000.00   | 0.0   |
| Appropriated Fund Balance                    |                                | 2,000,000.00  | 2,000,000.00 | 0.00       | 0.00      | 0.00        | 2,000,000.00 | 0.0   |
| Dept: 303.000 Intergovernmental Revenues     |                                |               |              |            |           |             |              |       |
| 334.928                                      | Broward County-Palm Club Sewer | 150,000.00    | 150,000.00   | 0.00       | 0.00      | 0.00        | 150,000.00   | 0.0   |
| Intergovernmental Revenues                   |                                | 150,000.00    | 150,000.00   | 0.00       | 0.00      | 0.00        | 150,000.00   | 0.0   |
| Dept: 306.000 Miscellaneous Revenues         |                                |               |              |            |           |             |              |       |
| 361.100                                      | Interest Earnings              | 3,130.00      | 3,130.00     | 16,661.92  | 38.42     | 0.00        | -13,531.92   | 532.3 |
| 361.104                                      | Pompano Beach-Palm Club Sewer  | 150,000.00    | 150,000.00   | 0.00       | 0.00      | 0.00        | 150,000.00   | 0.0   |
| Miscellaneous Revenues                       |                                | 153,130.00    | 153,130.00   | 16,661.92  | 38.42     | 0.00        | 136,468.08   | 10.9  |
| Revenues                                     |                                | 2,303,130.00  | 2,303,130.00 | 16,661.92  | 38.42     | 0.00        | 2,286,468.08 | 0.7   |
| Expenditures                                 |                                |               |              |            |           |             |              |       |
| Dept: 519.000 General                        |                                |               |              |            |           |             |              |       |
| 500.120                                      | Regular Salaries               | 29,000.00     | 29,000.00    | 26,784.88  | 0.00      | 0.00        | 2,215.12     | 92.4  |
| 500.210                                      | Employer FICA Taxes            | 2,330.00      | 2,330.00     | 2,022.07   | 0.00      | 0.00        | 307.93       | 86.8  |
| 500.220                                      | Retirement                     | 7,300.00      | 7,300.00     | 12,552.25  | 295.96    | 0.00        | -5,252.25    | 171.9 |
| 500.230                                      | Group Insurance                | 4,500.00      | 4,500.00     | 4,165.80   | 0.00      | 0.00        | 334.20       | 92.6  |
| 500.315                                      | Professional Services          | 20,000.00     | 20,000.00    | 0.00       | 0.00      | 0.00        | 20,000.00    | 0.0   |
| 500.497                                      | Contingency                    | 20,000.00     | 20,000.00    | 0.00       | 0.00      | 0.00        | 20,000.00    | 0.0   |
| General                                      |                                | 83,130.00     | 83,130.00    | 45,525.00  | 295.96    | 0.00        | 37,605.00    | 54.8  |
| Dept: 519.153 Hibiscus- Seagrape to A1A      |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 50,000.00     | 50,000.00    | 0.00       | 0.00      | 0.00        | 50,000.00    | 0.0   |
| Hibiscus- Seagrape to A1A                    |                                | 50,000.00     | 50,000.00    | 0.00       | 0.00      | 0.00        | 50,000.00    | 0.0   |
| Dept: 519.154 Neighborhood Street Lighting   |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 100,000.00    | 100,000.00   | 4,350.00   | 0.00      | 0.00        | 95,650.00    | 4.4   |
| Neighborhood Street Lighting                 |                                | 100,000.00    | 100,000.00   | 4,350.00   | 0.00      | 0.00        | 95,650.00    | 4.4   |
| Dept: 519.162 Town Hall Complex              |                                |               |              |            |           |             |              |       |
| 500.631                                      | Capital Outlay - ADA           | 65,000.00     | 65,000.00    | 68,924.00  | 0.00      | 0.00        | -3,924.00    | 106.0 |
| Town Hall Complex                            |                                | 65,000.00     | 65,000.00    | 68,924.00  | 0.00      | 0.00        | -3,924.00    | 106.0 |
| Dept: 534.167 A1A Streetscape: Comm'l to Dat |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 380,000.00    | 380,000.00   | 0.00       | 0.00      | 0.00        | 380,000.00   | 0.0   |
| A1A Streetscape: Comm'l to Dat               |                                | 380,000.00    | 380,000.00   | 0.00       | 0.00      | 0.00        | 380,000.00   | 0.0   |
| Dept: 534.169 A1A Commercial Street Lightin  |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 250,000.00    | 250,000.00   | 0.00       | 0.00      | 0.00        | 250,000.00   | 0.0   |
| A1A Commercial Street Lightin                |                                | 250,000.00    | 250,000.00   | 0.00       | 0.00      | 0.00        | 250,000.00   | 0.0   |
| Dept: 545.161 Sidewalk Compliance Study      |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 20,000.00     | 20,000.00    | 13,056.60  | 0.00      | 0.00        | 6,943.40     | 65.3  |
| Sidewalk Compliance Study                    |                                | 20,000.00     | 20,000.00    | 13,056.60  | 0.00      | 0.00        | 6,943.40     | 65.3  |
| Dept: 559.023 Dredging Study                 |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 35,000.00     | 35,000.00    | 38,200.61  | 15,774.48 | 0.00        | -3,200.61    | 109.1 |
| Dredging Study                               |                                | 35,000.00     | 35,000.00    | 38,200.61  | 15,774.48 | 0.00        | -3,200.61    | 109.1 |
| Dept: 559.024 East Terra Mar Drive           |                                |               |              |            |           |             |              |       |
| 500.630                                      | Cap Outlay Imp other than bldg | 700,000.00    | 700,000.00   | 44,526.10  | 3,440.71  | 0.00        | 655,473.90   | 6.4   |
| East Terra Mar Drive                         |                                | 700,000.00    | 700,000.00   | 44,526.10  | 3,440.71  | 0.00        | 655,473.90   | 6.4   |
| Dept: 559.025 Bel Air -Seawall Repair- East  |                                |               |              |            |           |             |              |       |

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|---------------------------------------------|---------------|--------------|-------------|-------------|-------------|--------------|-------|
| <b>Fund: 300 - Capital Project Fund</b>     |               |              |             |             |             |              |       |
| Expenditures                                |               |              |             |             |             |              |       |
| Dept: 559.025 Bel Air -Seawall Repair- East |               |              |             |             |             |              |       |
| 500.630 Cap Outlay Imp other than bldg      | 100,000.00    | 100,000.00   | 0.00        | 0.00        | 0.00        | 100,000.00   | 0.0   |
| Bel Air -Seawall Repair- East               | 100,000.00    | 100,000.00   | 0.00        | 0.00        | 0.00        | 100,000.00   | 0.0   |
| Dept: 576.115 Datura Portal                 |               |              |             |             |             |              |       |
| 500.630 Cap Outlay Imp other than bldg      | 200,000.00    | 200,000.00   | 0.00        | 0.00        | 0.00        | 200,000.00   | 0.0   |
| Datura Portal                               | 200,000.00    | 200,000.00   | 0.00        | 0.00        | 0.00        | 200,000.00   | 0.0   |
| Dept: 576.129 Palm Club Sewer               |               |              |             |             |             |              |       |
| 500.630 Cap Outlay Imp other than bldg      | 400,000.00    | 400,000.00   | 168,815.52  | 37,882.52   | 0.00        | 231,184.48   | 42.2  |
| Palm Club Sewer                             | 400,000.00    | 400,000.00   | 168,815.52  | 37,882.52   | 0.00        | 231,184.48   | 42.2  |
| Dept: 577.100 Friedt Park                   |               |              |             |             |             |              |       |
| 500.630 Cap Outlay Imp other than bldg      | 0.00          | 0.00         | 165,422.50  | 4,207.30    | 0.00        | -165,422.50  | 0.0   |
| Friedt Park                                 | 0.00          | 0.00         | 165,422.50  | 4,207.30    | 0.00        | -165,422.50  | 0.0   |
| Dept: 579.169 Greenway- El Mar Drive        |               |              |             |             |             |              |       |
| 500.630 Cap Outlay Imp other than bldg      | 300,000.00    | 300,000.00   | 167,206.99  | 42,364.70   | 0.00        | 132,793.01   | 55.7  |
| Greenway- El Mar Drive                      | 300,000.00    | 300,000.00   | 167,206.99  | 42,364.70   | 0.00        | 132,793.01   | 55.7  |
| Expenditures                                | 2,683,130.00  | 2,683,130.00 | 716,027.32  | 103,965.67  | 0.00        | 1,967,102.68 | 26.7  |
| Net Effect for Capital Project Fund         | -380,000.00   | -380,000.00  | -699,365.40 | -103,927.25 | 0.00        | 319,365.40   | 184.0 |
| Change in Fund Balance:                     |               |              | -699,365.40 |             |             |              |       |

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|-----------------------------------------|---------------|--------------|--------------|------------|-------------|------------|---------|
| <b>Fund: 310 - Parking Fund</b>         |               |              |              |            |             |            |         |
| Revenues                                |               |              |              |            |             |            |         |
| Dept: 000.000 Appropriated Fund Balance |               |              |              |            |             |            |         |
| 380.200 Appropriated Fund Balance       | 0.00          | 427,786.00   | 0.00         | 0.00       | 0.00        | 427,786.00 | 0.0     |
| Appropriated Fund Balance               | 0.00          | 427,786.00   | 0.00         | 0.00       | 0.00        | 427,786.00 | 0.0     |
| Dept: 302.000 Licenses & Permits        |               |              |              |            |             |            |         |
| 313.101 PILOP Fee                       | 8,000.00      | 8,000.00     | 22,560.10    | 0.00       | 0.00        | -14,560.10 | 282.0   |
| Licenses & Permits                      | 8,000.00      | 8,000.00     | 22,560.10    | 0.00       | 0.00        | -14,560.10 | 282.0   |
| Dept: 304.000 Charges for Services      |               |              |              |            |             |            |         |
| 344.500 Parking Permits                 | 130,000.00    | 130,000.00   | 96,625.06    | 609.00     | 0.00        | 33,374.94  | 74.3    |
| 344.520 Parking Agreements              | 62,962.00     | 62,962.00    | 64,804.50    | 1,842.00   | 0.00        | -1,842.50  | 102.9   |
| 344.551 South Ocean                     | 150,000.00    | 150,000.00   | 137,753.38   | 12,961.62  | 0.00        | 12,246.62  | 91.8    |
| 344.552 Ocean Front Meters              | 270,000.00    | 270,000.00   | 282,133.88   | 27,274.97  | 0.00        | -12,133.88 | 104.5   |
| 344.553 Commercial Blvd. Meters         | 200,000.00    | 200,000.00   | 146,433.66   | 8,185.63   | 0.00        | 53,566.34  | 73.2    |
| 344.554 Parking Meters - Beach          | 330,000.00    | 330,000.00   | 231,774.15   | 24,986.06  | 0.00        | 98,225.85  | 70.2    |
| 344.556 El Prado Parking Lot            | 301,000.00    | 301,000.00   | 327,394.05   | 37,352.23  | 0.00        | -26,394.05 | 108.8   |
| 344.558 Town Hall Parking Lot           | 15,000.00     | 15,000.00    | 15,573.63    | 2,283.66   | 0.00        | -573.63    | 103.8   |
| 344.559 El Mar Parking Lot              | 195,000.00    | 195,000.00   | 187,407.55   | 19,556.41  | 0.00        | 7,592.45   | 96.1    |
| 344.560 A1A Parking Lot                 | 350,000.00    | 350,000.00   | 326,410.15   | 32,479.65  | 0.00        | 23,589.85  | 93.3    |
| 344.563 Bougainvillea/ Poinciana        | 90,000.00     | 90,000.00    | 96,391.26    | 11,601.20  | 0.00        | -6,391.26  | 107.1   |
| 344.564 Eastward Strand Parking Spaces  | 0.00          | 0.00         | 57,542.66    | 7,566.36   | 0.00        | -57,542.66 | 0.0     |
| Charges for Services                    | 2,093,962.00  | 2,093,962.00 | 1,970,243.93 | 186,698.79 | 0.00        | 123,718.07 | 94.1    |
| Dept: 305.000 Fines & Forfeitures       |               |              |              |            |             |            |         |
| 354.100 Parking Fines                   | 75,000.00     | 75,000.00    | 122,149.59   | 32,831.00  | 0.00        | -47,149.59 | 162.9   |
| Fines & Forfeitures                     | 75,000.00     | 75,000.00    | 122,149.59   | 32,831.00  | 0.00        | -47,149.59 | 162.9   |
| Dept: 306.000 Miscellaneous Revenues    |               |              |              |            |             |            |         |
| 361.100 Interest Earnings               | 600.00        | 600.00       | 20,324.94    | 53.35      | 0.00        | -19,724.94 | 3387.5  |
| Miscellaneous Revenues                  | 600.00        | 600.00       | 20,324.94    | 53.35      | 0.00        | -19,724.94 | 3,387.5 |
| Revenues                                | 2,177,562.00  | 2,605,348.00 | 2,135,278.56 | 219,583.14 | 0.00        | 470,069.44 | 82.0    |
| Expenditures                            |               |              |              |            |             |            |         |
| Dept: 545.000 Parking Operations        |               |              |              |            |             |            |         |
| 500.120 Regular Salaries                | 151,670.00    | 151,670.00   | 146,975.23   | 11,307.52  | 0.00        | 4,694.77   | 96.9    |
| 500.140 Overtime Salaries               | 2,000.00      | 2,000.00     | 1,914.00     | 0.00       | 0.00        | 86.00      | 95.7    |
| 500.210 Employer FICA Taxes             | 11,650.00     | 11,650.00    | 10,928.05    | 834.76     | 0.00        | 721.95     | 93.8    |
| 500.220 Retirement                      | 18,300.00     | 18,300.00    | 18,540.46    | 807.68     | 0.00        | -240.46    | 101.3   |
| 500.230 Group Insurance                 | 38,298.00     | 38,298.00    | 34,321.05    | 0.00       | 0.00        | 3,976.95   | 89.6    |
| 500.315 Professional Services           | 0.00          | 0.00         | 8,000.00     | 0.00       | 0.00        | -8,000.00  | 0.0     |
| 500.345 Contractual Services            | 356,617.00    | 356,617.00   | 281,909.38   | 79,856.25  | 0.00        | 74,707.62  | 79.1    |
| 500.353 Parking Alternatives            | 201,000.00    | 201,000.00   | 133,506.83   | 11,377.89  | 0.00        | 67,493.17  | 66.4    |
| 500.410 Communications                  | 8,316.00      | 8,316.00     | 1,000.63     | 88.11      | 0.00        | 7,315.37   | 12.0    |
| 500.430 Electric Service                | 4,158.00      | 4,158.00     | 3,996.31     | 347.08     | 0.00        | 161.69     | 96.1    |
| 500.431 Water Service                   | 16,500.00     | 16,500.00    | 15,628.78    | 1,039.85   | 0.00        | 871.22     | 94.7    |
| 500.445 Equip Rent/Lease                | 21,871.00     | 21,871.00    | 0.00         | 0.00       | 0.00        | 21,871.00  | 0.0     |
| 500.461 Vehicle Maintenance             | 5,000.00      | 5,000.00     | 2,368.65     | 0.00       | 0.00        | 2,631.35   | 47.4    |
| 500.462 Fuel                            | 600.00        | 600.00       | 2,572.24     | 442.27     | 0.00        | -1,972.24  | 428.7   |
| 500.463 Service Maintenance Contracts   | 24,750.00     | 24,750.00    | 19,530.00    | 0.00       | 0.00        | 5,220.00   | 78.9    |
| 500.497 Contingency                     | 25,000.00     | 25,000.00    | 0.00         | 0.00       | 0.00        | 25,000.00  | 0.0     |
| 500.506 Printing & Binding              | 6,000.00      | 6,000.00     | 2,721.69     | 712.37     | 0.00        | 3,278.31   | 45.4    |
| 500.508 Postage                         | 2,000.00      | 2,000.00     | 613.68       | 44.68      | 0.00        | 1,386.32   | 30.7    |
| 500.510 Office Supplies                 | 1,000.00      | 1,000.00     | 438.01       | 165.08     | 0.00        | 561.99     | 43.8    |
| 500.525 Uniform Expense                 | 1,665.00      | 1,665.00     | 818.54       | 0.00       | 0.00        | 846.46     | 49.2    |
| 500.532 Signs                           | 8,000.00      | 8,000.00     | 8,223.51     | 816.00     | 0.00        | -223.51    | 102.8   |
| 500.533 Parking Meter Parts-Supplies    | 65,100.00     | 65,100.00    | 51,246.49    | 0.00       | 0.00        | 13,853.51  | 78.7    |
| 500.545 Training                        | 2,500.00      | 2,500.00     | 0.00         | 0.00       | 0.00        | 2,500.00   | 0.0     |
| 500.550 Operating Expenses              | 20,000.00     | 20,000.00    | 14,610.55    | 2,884.34   | 0.00        | 5,389.45   | 73.1    |
| 500.630 Cap Outlay Imp other than bldg  | 393,460.00    | 821,246.00   | 329,627.50   | 8,487.84   | 0.00        | 491,618.50 | 40.1    |

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|----------------------------------------|---------------|---------------|--------------|---------------|-------------|---------------|-------|
| <b>Fund: 310 - Parking Fund</b>        |               |               |              |               |             |               |       |
| Expenditures                           |               |               |              |               |             |               |       |
| Dept: 545.000 Parking Operations       |               |               |              |               |             |               |       |
| 500.640 Capital Outlay - Equipt & Mach | 75,190.00     | 75,190.00     | 110,627.44   | 43,200.00     | 0.00        | -35,437.44    | 147.1 |
| 500.644 Capital Outlay-Vehicles        | 18,000.00     | 18,000.00     | 6,893.12     | 6,893.12      | 0.00        | 11,106.88     | 38.3  |
| Parking Operations                     | 1,478,645.00  | 1,906,431.00  | 1,207,012.14 | 169,304.84    | 0.00        | 699,418.86    | 63.3  |
| Dept: 581.100 Interfund Transfers      |               |               |              |               |             |               |       |
| 500.912 Transfer to General Fund       | 698,917.00    | 698,917.00    | 698,917.00   | 174,729.25    | 0.00        | 0.00          | 100.0 |
| Interfund Transfers                    | 698,917.00    | 698,917.00    | 698,917.00   | 174,729.25    | 0.00        | 0.00          | 100.0 |
| Expenditures                           | 2,177,562.00  | 2,605,348.00  | 1,905,929.14 | 344,034.09    | 0.00        | 699,418.86    | 73.2  |
| Net Effect for Parking Fund            | 0.00          | 0.00          | 229,349.42   | -124,450.95   | 0.00        | -229,349.42   | 0.0   |
| Change in Fund Balance:                |               |               | 229,349.42   |               |             |               |       |
| Grand Total Net Effect:                | -1,088,671.00 | -1,088,671.00 | 2,431,768.44 | -1,126,336.38 | 0.00        | -3,520,439.44 |       |

Town of Lauderdale-by-the-Sea  
Cash and Investment Report  
as of September  
2020

| Bank /<br>Other                  | GL<br>No. | Bank<br>No. | Account Name                | Account<br>Type | Bank/<br>Pool | Balance<br>9/30/2020 | Interest/<br>Avg % Yield | Interest/Chg<br>Mkt Value | Interest/<br>Year to Date |
|----------------------------------|-----------|-------------|-----------------------------|-----------------|---------------|----------------------|--------------------------|---------------------------|---------------------------|
| 001 General Fund:                |           |             |                             |                 |               |                      |                          |                           |                           |
| SunTrust                         | 101.000   | 8015        | Master Account              | Advantage NOW   | SunTrust      | 8,418,702.21         | 0.02%                    | 112.93                    | 62,825.99                 |
| SunTrust                         | 101.009   | 6876        | Emergency Reserve           | Advantage NOW   | SunTrust      | 2,500,000.00         | 0.02%                    | Included Above            | Included Above            |
| GENERAL FUND                     |           |             |                             |                 |               | BANK SUBTOTAL        |                          | 112.93                    | 62,825.99                 |
| SBA                              | 101.300   | 1471-A      | General Fund Invest Acct A  | SBA Invest Pool | SBA           | 173,742.50           | 0.33%                    | 46.87                     | 1,794.84                  |
| SBA                              | 101.400   | 1472-A      | Emergency Reserves Acct A   | SBA Invest Pool | SBA           | 84,293.41            | 0.33%                    | 22.75                     | 988.09                    |
| GENERAL FUND                     |           |             |                             |                 |               | SBA SUBTOTAL         |                          | 69.62                     | 2,782.93                  |
| GENERAL FUND                     |           |             |                             |                 |               | GRAND TOTAL          |                          | 182.55                    | 65,608.92                 |
| 101 Police Forfeiture & Training |           |             |                             |                 |               |                      |                          |                           |                           |
| SunTrust                         | 101.100   | 9613        | Police Forfeiture Fund      | Advantage NOW   | SunTrust      | 13,743.03            | 0.02%                    | Included Above            | Included Above            |
| POLICE FUND                      |           |             |                             |                 |               | TOTAL                |                          | 0.00                      | 0.00                      |
| 103 Sewer Enterprise Fund        |           |             |                             |                 |               |                      |                          |                           |                           |
| SunTrust                         | 101.105   | 9999        | Cash                        | Advantage NOW   | SunTrust      | 1,423,272.47         | 0.02%                    | 14.34                     | 5,473.89                  |
| SEWER FUND                       |           |             |                             |                 |               | TOTAL                |                          | 14.34                     | 5,473.89                  |
| 115 Fire Fund:                   |           |             |                             |                 |               |                      |                          |                           |                           |
| SunTrust                         | 101.109   | 5379        | Fire Fund Account           | Advantage NOW   |               | 1,437,300.52         | 0.02%                    | 16.12                     | 5,796.89                  |
| FIRE FUND                        |           |             |                             |                 |               | GRAND TOTAL          |                          | 16.12                     | 5,796.89                  |
| 300 Capital Improvement Fund:    |           |             |                             |                 |               |                      |                          |                           |                           |
| SunTrust                         | 101.115   | 0010        | Cash                        | Advantage NOW   | SunTrust      | 3,662,339.47         | 0.02%                    | 38.42                     | 16,661.92                 |
| CAPITAL IMPROVEMENT FUND         |           |             |                             |                 |               | TOTAL                |                          | 38.42                     | 16,661.92                 |
| 310 Parking Improvement Fund     |           |             |                             |                 |               |                      |                          |                           |                           |
| SunTrust                         | 101.125   | 0120        | Parking Improvement Account | Advantage NOW   | SunTrust      | 5,122,232.45         | 0.02%                    | 53.02                     | 20,260.11                 |
| SunTrust                         | 101.128   | 8554        | PILOP Account               | Advantage NOW   | SunTrust      | 32,621.00            | 0.02%                    | 0.33                      | 64.83                     |
| PARKING FUND                     |           |             |                             |                 |               | TOTAL                |                          | 53.35                     | 20,324.94                 |
| ALL FUNDS                        |           |             |                             |                 |               | GRAND TOTAL          |                          | 304.78                    | 113,866.56                |

Town of Lauderdale-by-the-Sea  
Cash and Investment Report  
as of September  
2020

| Summary by Investment Type    |  | Amount        | Percent |
|-------------------------------|--|---------------|---------|
| Interest Bearing Checking     |  | 22,610,211.15 | 99%     |
| Non-interest Bearing Checking |  | 0.00          | 0%      |
| SBA Trust Fund/Pools          |  | 258,035.91    | 1%      |
| Repurchase Agreements         |  | 0.00          | 0%      |
| Money Market Funds            |  | 0.00          | 0%      |
| U.S. Securities/Treasuries    |  | 0.00          | 0%      |
| U.S. Federal Agencies         |  | 0.00          | 0%      |
| Federal Instrumentalities     |  | 0.00          | 0%      |
| GRAND TOTAL                   |  | 22,868,247.06 | 100%    |

| Summary by Fund |                          | Amount        | Percent |
|-----------------|--------------------------|---------------|---------|
| 101.000/101-400 | General Fund             | 11,176,738.12 | 49%     |
|                 | Police Fund              | 13,743.03     | 0%      |
|                 | Sewer Fund               | 1,423,272.47  | 6%      |
|                 | Fire Fund                | 1,437,300.52  | 6%      |
|                 | Capital Improvement Fund | 3,662,339.47  | 16%     |
|                 | Parking Fund             | 5,154,853.45  | 23%     |
| GRAND TOTAL     |                          | 22,868,247.06 | 100%    |

| Summary by Bank/Pool |                                     | Amount        | Percent |
|----------------------|-------------------------------------|---------------|---------|
|                      | SunTrust                            | 22,610,211.15 | 99%     |
|                      | Florida Prime/State Board of Admin. | 258,035.91    | 1%      |
| GRAND TOTAL          |                                     | 22,868,247.06 | 100%    |

**MEETING MINUTES  
TOWN OF LAUDERDALE-BY-THE-SEA  
TOWN COMMISSION  
SPECIAL MEETING MINUTES  
TUESDAY, OCTOBER 27, 2020, 4:00 P.M.  
VIRTUAL MEETING**

**1. CALL TO ORDER**

Mayor Chris Vincent called the meeting to order at 4:04 p.m. Also present were Vice Mayor Alfred “Buz” Oldaker, Commissioner Edmund Malkoon, Commissioner Randy Strauss, Commissioner Elliot Sokolow, Town Attorney Susan Trevarthen, and Assistant Town Attorney Robert Meyers

**2. VIRTUAL INTERACTIVE ETHICS TRAINING FOR TOWN COMMISSION**

Town Attorney Susan Trevarthen stated that most of today’s session would focus on ethical “traps” and defense mechanisms, Florida Constitutional provisions and the Commission on Ethics, and requirements for State ethics law, Sunshine Law, and public records law. Content for today’s session was drawn from *The Ethical Executive* by Paul Hersey and Robert Hoyk.

While general principles for ethics and leadership can often be traced back to training most individuals receive as children, it can also be complex. Leaders who practice ethical behavior find opportunities to set examples, recognize “teachable moments,” and exercise transparency.

Ethical traps include several aspects, such as:

- Obedience
- Small steps in the wrong direction
- Sidestepping authority
- Faceless victims
- Acting as part of a group
- Competition
- Self-interest
- Actions that are ethical only under dire conditions
- The influence of money
- Conflicts of interest and/or loyalty
- Desire to not make waves
- Self-enhancement



- Time pressure
- Acting a role
- Decision framework
- Power/authority
- Justification/rationalization
- Obligation

Ethical defense mechanisms are adaptive behaviors people often use to maintain their self-image when they choose to do something that is not ethical. These may include:

- Anger/hostility
- Desensitization
- Minimization/renaming
- Distancing oneself
- Advantageous comparison
- Peer pressure
- Self-serving bias
- Addiction to the fruits of unethical behavior
- Established impression
- Contempt for/dehumanization of victims
- Unequal power relationship

Assistant Town Attorney Robert Meyers advised that one issue to keep in mind with public sector ethics is the core values of that sector: transparency, accountability, diversity, honesty, and efficiency. If these values conflict with one another, it can be difficult to make decisions.

The State Constitution sets forth requirements that promote transparency and good governance, such as filing financial disclosures, campaign finance reporting, and creation of an Ethics Statute.

The Florida Commission on Ethics has jurisdiction over county or municipal ethics organizations. It consists of nine members:

- Five members appointed by the Governor
- Two members appointed by the Senate President
- Two members appointed by the Speaker of the House

This is a more politicized makeup than most ethical entities.

The Florida Commission on Ethics has jurisdiction over virtually every state and local elected official, every government employee, and individuals who sit on government boards. The Commission on Ethics has 20 employees, including a limited number of investigators. Locally based ethics commissions are typically better funded.

The Florida Commission on Ethics may conduct investigations, provide enforcement, provide legal opinions, and provide training. They may only investigate matters when a formal complaint has been filed and do not accept referrals from sources other than the Governor's or State Attorney's Office. This contrasts with the role of the Office of the Inspector General (OIG) in Broward County, who may conduct an investigation without a formal complaint.

The Commission on Ethics has a commitment to confidentiality that allows individuals against whom a complaint has been filed to receive a copy of the complaint; however, the Commission itself is not permitted to comment on that complaint until it has either been dismissed or probable cause has been found. Probable cause is a preliminary determination that there may be sufficient evidence to hold a public hearing. The difficulty occurs when probable cause becomes public whether or not the individual has committed any wrongdoing.

Ethics violation penalties may include fines, reprimands, censures, or restitution; however, the key penalty is loss of reputation. Maximum penalties, such as heavy fines or removal from office, are rarely imposed. Officials against whom ethics violations are filed are encouraged to immediately seek counsel, even if the charge is likely to be found legally insufficient.

The Town Attorneys presented a number of examples that have occurred in the past and discussed them with the Commissioners in terms of whether or not they represent ethics violations. These included examples that involved abstention from voting, which requires a special financial or economic benefit. The Florida Commission on Ethics typically feels a financial interest of 1% or more constitutes a special interest and the affected individual should abstain from voting.

Even if a voting conflict does not exist, an individual may abstain from voting if he or she felt the issue created the appearance of a conflict. This is not a requirement if no actual conflict exists, but individuals who feel discomfort have the right to abstain.

Town Attorney Trevarthen pointed out that if there is no conflict of interest, an elected official has a statutory obligation to vote. Voting "present" rather than affirmative or

negative is not an option in Florida. Assistant Town Attorney Meyers cautioned against the overuse of abstention due to appearance of a conflict.

Other items reviewed during discussion of examples included:

- Diffuse or general benefits which do not apply only to an elected official
- Disclosure of present or former business partnerships
- Applying legal standards to evidence without being contaminated by outside considerations
- Perceived bias as a basis for challenging a decision

If an individual files a complaint against an official for having a bias in voting, it must be dismissed, although the item on which the official voted might have to be re-heard. The Florida Commission on ethics does not prosecute on the basis of bias. There is no legal duty to disclose a prior relationship that could be construed as bias. A bias is only an issue when an official is acting in a quasi-judicial capacity and does not apply to Ordinances, Resolutions, or contract awards.

If an official has a conflict or appearance of a conflict, s/he must state the nature of the conflict, abstain from voting, and file a memorandum of conflict within 15 days after the vote occurred. State law permits officials with a voting conflict to participate in discussion. If the official is absent from the meeting at which the item was discussed, they must advise the municipal clerk of the conflict. If the official is present, s/he may also choose to leave the dais for both the discussion and the vote upon the matter that is in conflict, but must state the nature of the conflict and fill out the memorandum.

An official is allowed to advocate for or against ballot initiatives if there is no financial benefit associated with this advocacy. This includes advocacy on behalf of a political action committee (PAC).

Under State law, it must be demonstrated that an official had corrupt intent in order to show misuse of position. An honest mistake is not considered to be corrupt intent.

Conflicting employment occurs when an official's employment is so antithetical to what s/he may do as an elected official that s/he must either resign from public office or cease engaging in the employment. This applies in cases where an official's employer may wish to do business with the government, which cannot be rectified by voting conflict.

An elected official who is offered a position in government must be fully qualified for the position s/he accepts. If the official currently works in government, s/he may not be promoted or receive a salary adjustment only because s/he is an elected official. Positions may not be created for elected officials. An official may not do business with his or her own agency; however, if a sole source contract occurs, there is no violation of Ethics Code.

Assistant Town Attorney Meyers moved on to the Sunshine Law and public records, noting that criminal and civil penalties may be imposed for violations of these laws. Officials may attend speeches given by fellow elected officials that touch on governmental issues if there is no dialogue. One alternative in this case may be to turn this portion of the meeting into a public meeting, with appropriate notice, minutes taken, and attendance by the public. In this format, dialogue between officials would be permitted.

If an official writes a letter to the editor in response to criticism of a proposed ordinance, and provides the other members of the governing body with copies of the letter, this does not constitute a violation of the Sunshine Law. If another elected official responded to the letter to the editor, however, this constitutes a dialogue. The better decision is not to circulate copies of the letter to other elected officials.

If an official is named in a lawsuit filed against the municipality, s/he is prohibited from attending shade sessions at which the governing body discusses this litigation. This also applies to any business entities to which the official may be connected. While this is acceptable under Florida Ethics Law, the Town's Code of Ethics prohibits this attendance.

Elected officials are prohibited from going together to inspect a site if they do not discuss the site before, during, or after the inspection. Officials inspecting a site are advised to go there separately. Town Attorney Trevarthen recalled that in the past, the Town has held a "walking meeting," including public notice, recording, and minutes, to take readings associated with the Town's Noise Ordinance. These provisions followed the requirements of the Sunshine Law.

If an item not on a regular meeting agenda is brought up for discussion at a regular meeting, the governing body may discuss it but should not vote upon that issue, as the public is entitled to appropriate notice. While this may not be a direct violation of the Sunshine Law, it would not be good policy.

Town Attorney Trevarthen recalled that Lauderdale-By-The-Sea has always placed significant emphasis on encouraging public comment. There is an obligation that the public be permitted to comment during some point in the decision-making process if the Commission plans to take any action on a proposition. The Town's meeting procedure Resolution also states that no actionable item may be added.

Circumstances in which public participation is not required include appointment by policy according to precedent, such as the appointment of a Vice Mayor based upon an individual official's longevity. Officials may also impose reasonable rules regarding lengthy public comment: for example, if repetitive testimony occurs, it is not unreasonable to ask that individuals hold their comments unless they have something new or different to offer. Assistant Town Attorney Meyers emphasized the importance of keeping in mind that proceedings are recorded, and these recordings eventually become public record.

Town Attorney Trevarthen advised that the Town has rules of order and decorum with regard to delaying or interrupting the proceedings or peace of a meeting. The meeting procedure Resolution further states that no one shall engage in personal attacks. This applies to members of the public as well as to the Commissioners. The definition of a personal attack may be very fact specific.

Public records law applies to elected officials, Town Staff, and board or committee members. Town Attorney Trevarthen cautioned that while an official may believe s/he is acting in good faith, a court hearing a particular public records challenge may still find against him or her, resulting in liability for attorneys' fees. Records that are personal in nature but are stored on a personal Town-issued device, such as a computer or phone, may not be accessed via public records request.

If a former government employee sues an elected official and the case is settled, the settlement agreement is generally considered to be public record. If there is a confidentiality aspect to the agreement, it may be possible to prevent on-the-record statements from being made about the document. Sending a document from a home computer does not exempt the document from public records disclosure if it addresses Town business.

It is not considered necessary to retain transitory texts regarding meetings; however, text discussions with Town personnel are public records and must be retained as such. Texts may be forwarded to an official's email account, which would retain them through

the Archive Social program. If these are not shared with the Town or archived, the official would be responsible for releasing them in the event of a public records request.

Documents related to a contract between a business and the Town are also considered to be public record: however, the requesting party may not get records directly from the contractor, but must make the request of the City, which can procure the records from the contractor.

With no further business to come before the Commission at this time, the meeting was adjourned at 6:02 p.m.

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Mayor Chris Vincent

ATTEST:

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Town Clerk Tedra Allen

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Date

**MEETING MINUTES  
TOWN OF LAUDERDALE-BY-THE-SEA  
TOWN COMMISSION  
VIRTUAL REGULAR MEETING MINUTES  
Jarvis Hall  
4505 Ocean Drive  
Tuesday, October 27, 2020  
6:30 PM**

**1. CALL TO ORDER**

Mayor Chris Vincent called the meeting to order at 6:32 p.m. Also present via teleconference were Vice Mayor Alfred “Buz” Oldaker, Commissioner Edmund Malkoon, Commissioner Elliot Sokolow, Commissioner Randy Strauss, Town Manager Bill Vance, Assistant to the Town Manager Neysa Herrera, Town Attorney Susan Trevarthen, Finance Director Lucila Lang, Municipal Services Director Ken Rubach, Development Services Director Linda Connors, Jay Flynn, Town Engineer, Special Projects Coordinator Debbie Hime, Public Information Officer/IT Administrator Steve d’Oliveira, and Town Clerk Tedra Allen.

**2. PLEDGE OF ALLEGIANCE TO THE FLAG**

**3. INVOCATION – MOMENT OF SILENCE**

**4. ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**

Commissioner Malkoon requested the addition of an Item under New Business addressing a Lauderdale-By-The-Sea Merchants’ Association event. This was added as Item 13b.

Mayor Vincent requested that Consent Agenda Item 11c be moved to New Business as well. This was added as Item 13c.

Town Manager Bill Vance requested that Item 5a be deferred to the November 10, 2020 meeting.

**5. PRESENTATIONS**

**a. The Pedestrian and Bicycle Circulation Enhancement Plan (Linda Connors, Development Services Director)**

This Item was deferred to the November 10, 2020 meeting.

## **6. PUBLIC COMMENTS**

At this time Mayor Vincent opened public comment.

Rabbi Benzion Singer, resident, advised that he has submitted an application for the Town's annual Chanukah celebration, proposing an outdoor program that follows Centers for Disease Control (CDC) guidelines regarding social distancing and the wearing of masks. The event will be livestreamed on social media so individuals may watch from their homes.

Mayor Vincent stated that he would like to evaluate the proposed event and its seating arrangements in the Dune Plaza in order to limit in-person attendance within CDC guidelines and follow other safety recommendations. Approval would be predicated upon the assumption that no more restrictive public health guidelines have been enacted by the time of the event.

Town Manager Vance noted that Staff could vet the proposed Chanukah event as well as the reopening of the Farmer's Market in advance and provide an update to the Commission at the November 10, 2020 meeting.

At this time Mayor Vincent opened public comment on the request, which he closed upon receiving no input.

**Commissioner Strauss made a motion, seconded by Vice Mayor Oldaker, to move this request forward with monitoring and guidelines followed, with an update to be provided in November. Motion carried 5-0.**

Town Clerk Tedra Allen read the following public comments:

- Savannah Lewis, resident of Fort Lauderdale, spoke in favor of retaining the El Mar Drive median
- Maria Giordano, resident, spoke in favor of retaining the El Mar Drive median
- Julieann Scalisi, resident, spoke in favor of retaining the El Mar Drive median
- Lee Ann Klepper, resident, spoke in favor of retaining the El Mar Drive median

With no other individuals wishing to speak at this time, Mayor Vincent closed public comment.

## **7. PUBLIC SAFETY DISCUSSION**



None.

## **8. TOWN MANAGER REPORT**

### **a. July 2020 Finance Report (Lucila Lang, Finance Director)**

Finance Director Lucila Lang advised that the Town is still posting entries from September 2020 and is on target for a positive balance of approximately \$1 million, as well as fines received from the Florida Development Group (FDG). The books have been opened for the current fiscal year and revenues and expenses are being allocated.

Town Manager Vance added that the Town is preparing a Coronavirus Aid, Relief, and Economic Security (CARES) Act application through Broward County.

Vice Mayor Oldaker asked if \$1,650,000 received from FDG should be moved into the Town's Capital Improvement Program (CIP) and dedicated to the El Mar Drive or other projects. Mayor Vincent noted that these dollars have not been earmarked for any purpose other than the General Fund.

Town Manager Vance clarified that the funds received from FDG are in the General Fund balance, which serves as a savings account. The Town continues to pursue Broward County transportation surtax funding for the El Mar Drive project, which means the Town's financial needs for this project are not yet known.

Mayor Vincent stated that he would prefer to see a comprehensive breakdown of any reallocation so the Commission can make an informed decision and hear recommendations from the Town Manager and Finance Director.

The Commissioners accepted the report without further discussion.

### **b. August 2020 Finance Report (Lucila Lang, Finance Director)**

The Commissioners accepted the report without discussion.

### **c. Town Manager Report (Bill Vance, Town Manager)**

Assistant to the Town Manager Neysa Herrera reported that on October 16, 2020, Broward County released Emergency Order 28, which extends the time permitted for

on-premises consumption of food and alcohol until midnight. It also prohibits dining service between midnight and 5 a.m. Alcohol consumption in open containers or “to-go” cups remains prohibited in public spaces.

Social distancing and facial covering requirements, as well as sanitation and safety requirements to prevent the spread of COVID-19, remain in place. The Emergency Order is posted on the Town and County websites.

The Florida Department of Revenue has reviewed and approved the Town’s millage certification.

Capital Improvement Program (CIP) projects are as follows:

- The dredging study has been completed and Staff will continue to work with the Chappell Group for bid specifications for fiscal year (FY) 2022
- The Terra Mar drainage improvement project will begin on November 2, 2020; Municipal Services Director Ken Rubach has met with Terra Mar residents to review the Action Plan for this project
- The Stormwater Master Plan update has been completed, and consultant Baxter and Woodman will give a presentation on this Item at the November 10, 2020 Commission meeting
- All security camera devices, conduits, and wiring have been moved onto camera poles; Town-wide security camera installation will conclude on January 1, 2021
- The Hibiscus Avenue/A1A crosswalk has been completed

The Municipal Services Department has completed the following:

- Re-striped parking along Commercial Boulevard
- Sprayed and removed weeds from parking spaces along Harbor Drive
- Replaced the Yield sign and pole on Basin Drive
- Painted faded poles and seating at tennis courts shelter
- Removed and replaced bushes in the center median of Commercial Boulevard
- Installed decorative shale in Downtown planting beds

Over the weekend of October 24-25, the Town experienced torrential rain, which contributed to flooding on most Town roadways. The Broward Sheriff’s Office (BSO), Volunteer Fire Department (VFD), and Public Works Staff mobilized to monitor flooded roadways, clean catch basins to improve flow into the storm sewer system, and removed any accumulated debris from the roadways.

Special Projects Coordinator Debbie Hime has completed the design of the new Datura Portal sign as part of the Town's efforts to enhance its tourism markets with the hashtag #DiveLBTS. The Town has partnered with local businesses to take underwater videos and photos of diving to be posted on the City's diving pages on DiscoverLBTS.com.

Mayor Vincent commented that he had received a text from Fort Lauderdale Mayor Dean Trantalis regarding adherence to hours of operation and non-sale of alcohol after midnight in municipalities surrounding Fort Lauderdale. Mayor Vincent asserted that the Town is enforcing this prohibition among its businesses.

Mayor Vincent also addressed the recent flooding, noting that it had extended from Terra Mar Drive through other roadways to the west. Municipal Services Director Rubach explained that no system is likely to be able to drain all the water from a torrential event; however, the Terra Mar drainage project is expected to mitigate the issue. Catch basins at the end of east Terra Mar Drive will be connected to a new mainline to assist with drainage.

Mayor Vincent requested clarification from BSO Captain Thomas Palmer that the Town's security cameras are not intended to be accessed by any residents for personal benefit through public records requests. Captain Palmer confirmed that the videos are not available for that purpose and will be used only to assist in crime-related incidents.

## **9. TOWN ATTORNEY REPORT**

Town Attorney Trevarthen noted that the Governor's Emergency Order permitting virtual meetings is set to expire at the end of October. It is not yet known whether the Governor will extend this order, which provides the Commission with the flexibility to continue to meet in a virtual format if they wish. She asked if the Commission would like an opinion on the possible issuance of an Emergency Order from the Mayor to justify the continuation of a virtual or hybrid meeting format. If no action is taken, the Commission will need to meet in person beginning November 10.

Town Attorney Trevarthen continued that she needs direction from the Commission regarding any documents that must be prepared, and pointed out that if the Commission does not provide this direction at tonight's meeting, it would be difficult to secure a collective decision in the future while meeting the requirements of the Sunshine Law. Legal interpretation of this issue turns on the existence of a Town Emergency Order justifying the ability to continue to hold virtual meetings.

The Commissioners agreed by consensus to direct the Town Attorney to prepare a Town Emergency Order, which can be acted upon or not in the future if the Governor does not extend his own Emergency Order permitting virtual meetings.

#### **10. APPROVAL OF MINUTES**

None.

#### **11. CONSENT AGENDA**

##### **a. Visitor's Center Financial Assistance (Bill Vance, Town Manager)**

Vice Mayor Oldaker recalled that at the October 13, 2020 meeting, the Commission voted to approve \$13,000 for the Visitor's Center. He noted that this amount will count toward the proposed \$25,000 cap on assistance for this purpose.

Town Manager Vance advised that he understood the \$25,000 total will be dedicated to payroll reimbursements, which will provide additional flexibility for the operation of the Visitor's Center and allow the Chamber of Commerce to continue to work with the Town's Merchants' Association. CIP investments are also planned to restore portions of the facility.

Eva Marissa, Chair of the Lauderdale-By-The-Sea Chamber of Commerce, stated that the Chamber will provide a monthly report on how the requested funds are allocated. She reiterated that the primary intent of the funding was to keep Visitor's Center staff employed.

Town Manager Vance further clarified that after due diligence, he had expanded the original request to exceed the original allocation of \$13,000 toward a total of \$25,000, of which 100% would be dedicated toward Visitor's Center payroll reimbursements for personnel. The additional \$12,000 would go toward Visitor's Center expenses rather than to the Chamber itself.

**Vice Mayor Oldaker made a motion, seconded by Commissioner Strauss, to approve 11a for up to \$25,000. Motion carried 5-0.**

##### **b. 2020-2021 Farmer's Market Plan (Bill Vance, Town Manager)**

Mayor Vincent stated that he would recommend use of the same criteria the Town Manager had proposed for vetting the Town's upcoming Chanukah event.

**Commissioner Strauss made a motion, seconded by Commissioner Sokolow, to approve. Motion carried 5-0.**

## **12. OLD BUSINESS**

None.

## **13. NEW BUSINESS**

### **a. Commission Meetings in November and December (Tedra Allen, Town Clerk)**

The Commissioners agreed by consensus to cancel the second Town Commission meetings in November and December, holding the scheduled meetings on November 10 and December 8, 2020.

### **b. LBTS Merchants Shop Small Event (Commissioner Malkoon)**

Commissioner Malkoon explained that the Town's business community has recently formed the Lauderdale-By-The-Sea Merchants' Association, which has requested support for an upcoming event to promote small businesses. The request includes up to \$5000 for banners and other promotional materials, as well as flexibility on the display of these items.

Special Projects Coordinator Debbie Hime further clarified that the "Shop Small" event will extend over four Saturdays, beginning the Saturday after Thanksgiving (November 28, 2020). The Town will also provide support on social media. CDC guidelines will continue to be followed, and large crowds are not anticipated.

It was clarified that the Merchants' Association is separate from the Chamber of Commerce, although the Chamber plans to provide assistance as well.

**Commissioner Malkoon made a motion, seconded by Commissioner Sokolow, to have the Town assist the Merchants' Association as planned, up to \$5000, and work with them for banners and other materials to promote the event. Motion carried 5-0.**

**c. Purchase of Vermeer / Vactron Vacuum Unit (Ken Rubach, Municipal Services Director)**

Mayor Vincent explained that this Item was moved to New Business from the Consent Agenda because there has been neither Commission discussion of nor Staff outreach regarding this proposed purchase. He felt purchasing items of this nature should be brought forward and discussed with backup materials, including reasons why the equipment is needed, rather than included on the Consent Agenda.

Municipal Services Director Rubach advised that the requested item would serve multiple functions and improve safety and efficiency in Town Departments. He cited the recent cleaning of catch basins as an example of its use: these facilities could be cleaned multiple times per year with the requested equipment.

Mayor Vincent expressed concern with the prospective purchase of equipment that could be provided by subcontractors. Municipal Services Director Rubach noted that the equipment could assist with more operations than are covered by those vendors, including excavations around utilities. Purchasing the equipment would allow for its immediate use during an emergency instead of waiting for a contractor. Mayor Vincent pointed out that situations of this type are not common to the Town, and restated his concern with the timing of the proposed expense during the ongoing pandemic.

Town Manager Vance observed that what the Town has done with regard to storm drainage in the past is not sufficient. He felt it would be preferable to purchase equipment that would allow the Town to address the situation in-house over bringing in a contractor to perform this work. While the Town has emergency provisions within its contracts, it is likely to take longer to assemble an emergency crew than to undertake improvements with Town Staff.

Vice Mayor Oldaker commented that the previous weekend's flooding might be an example of how Town-owned equipment could be used to address emergency conditions before a contractor could be on-site. He noted that the proposed equipment is versatile and would have maintenance uses in addition to emergencies.

Commissioners Malkoon and Strauss added that they would like to see analysis of the funds that could be saved by purchasing equipment and bringing certain work in-house rather than using a contractor. Commissioner Sokolow recommended a more

comprehensive cost analysis of whether it would be better to purchase equipment or to expand the use of contractors to cover a wider variety of services.

It was determined that the Item would be brought back with additional information at the November 10, 2020 meeting.

#### **14. COMMISSIONER COMMENTS**

Commissioner Strauss reminded all in attendance to wear masks and shop locally.

Commissioners Strauss and Malkoon also wished the proprietors of the Blue Moon Fish Company a happy 24<sup>th</sup> anniversary.

Commissioner Malkoon observed that there have been requests for better ways to disseminate information from the Town to local news sources. He suggested a dedicated page on the Town's website including information related to COVID-19 and various Emergency Orders, including updates for businesses.

Vice Mayor Oldaker thanked Municipal Services Staff for their work in addressing storm sewer issues the previous weekend.

Mayor Vincent stated that the Town is moving forward with the printing of banners to show different proposals for the El Mar Drive project. The banners will be placed in El Prado Park and advertised in the *Pelican* and on the Town's website.

#### **15. ORDINANCES 1<sup>ST</sup> READING**

- a. Ordinance 2020-10 – AN ORDINANCE OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 17 “STREETS, SIDEWALKS, AND OTHER PUBLIC PLACES,” ARTICLE 1 “IN GENERAL,” BY AMENDING SECTION 17-14 “PERSONS WHO MAY USE TENNIS COURTS; ACCESS TO TENNIS COURTS; ISSUANCE OF KEYS; FEES” TO REMOVE THE FEES FROM THE TOWN CODE SO THEY CAN BE ADOPTED BY RESOLUTION; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE (Ken Rubach, Municipal Services Director)

At this time Mayor Vincent opened public comment, which he closed upon receiving no input.

Municipal Services Director Rubach explained that this Ordinance would allow Staff to remove the current fees from the Code of Ordinances to a schedule of fees so they may be changed in the future by Resolution rather than by Ordinance. The proposed fee reduction would be from \$179/year to \$120/year beginning in 2021.

**Commissioner Sokolow made a motion, seconded by Vice Mayor Oldaker, to approve. Motion carried 5-0.**

**16. ORDINANCES 2<sup>ND</sup> READING**

None.

**17. RESOLUTIONS – PUBLIC COMMENTS**

None.

**18. QUASI JUDICIAL PUBLIC HEARINGS**

None.

**19. ADJOURNMENT**

With no other business to come before the Commission at this time, the meeting was adjourned at 8:05 p.m.

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Mayor Chris Vincent

ATTEST:

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Town Clerk Tedra Allen

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Date



Public Comment  
Town Commission Meeting  
October 27, 2020

**Savanah Lewis (93 words)**

Good morning. I am a local down here in Ft. Lauderdale. Grew up going to the beaches every weekend with my family, walking around the little neighborhoods and enjoying the beauty that Florida has to offer.

I'm contacting you with my concerns of the city wanting to remove the medians and use for truck parking!! How awful?! Keep the trees and the greens. We don't need to make this place any more of a concrete jungle.

I'm against the removal of the medians on El Mar in Lauderdale-by-the-Sea.

SAVE THE MEDIANS!!

Thank you

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**Maria Giordano (57 words)**

Hello. I would like to express my support for keeping the median. It is part of the unique charm of LBTS & gives it the small town feel that attracts so many people. I loved it when I first visited over 30 years ago, for the multiple visits over these years and on my morning walks now.

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**Julieann Scalisi, resident (39 words)**

Please do not do things that will take away from the uniqueness and charm of our hometown, Lauderdale by the Sea. The width and length of our medians make our roads less congested and more homey feeling.

Thank you,

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**Barbara Cole, resident (260 words)**

Mayor, Commissioners-

On the agenda tonight is the presentation for the Pedestrian Circulation Plan Study. After reading the 121 page draft and as a longtime resident of our town I am once again sorry to see yet again those who initiate and present these plans do not understand the unique qualities of Lauderdale-by-the- Sea.

Many have chosen to reside here due to not having the sidewalk, bike paths and all the other laundry list item bells and whistles seen in studies like this. Just like the El Mar Drive Project we are going against our chosen MIMO branding for no reason other than making our town into a city. Why can't we fix what needs fixing, deal with any real safety issues and allow our town to be the laid back special little gem it has always been with no sidewalk streets and no unnecessary eminent domain impacts pushed on those who love it the way it is? Sometimes the best thing you all can do for those you represent is to do nothing.

You already have a rapid growing number of people asking to save the medians and reduce the impact of the design plan on El Mar Drive and there is no doubt that response will expand to much of what is being proposed in this new plan both short term and long-term. Hopefully this study will go on top of all the previous studies we have had and await the next administration and commission led study to be placed on top of it in the future!

Thank you,

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**Stuart Dodd, resident (313 words)**

Mayor, Vice Mayor, Commissioners, and Town staff

I read with interest the 121 page report on Pedestrian circulation plan study and hope it won't be another report that gets shelved only to gather dust. I see three accidents on El Mar – two pedestrian and one vehicular. The following questions need to be asked

- 1) Was alcohol involved?
- 2) Did they occur at intersections?

If at inter-sections then consider the expenditure of some more white paint. How about painting the word "Stop" in the roadway? At Datura it is completely faded and at Hibiscus completely missing. I would go on to ask if only 3 accidents in seven years, then why do we need a 6-foot buffer between pedestrians and cars as accidents at junctions aren't going to benefit from the buffer zone. I would guess that in seven years there has not been one accident where a car wandered off course and on to the sidewalk. Yet one of the current El Mar Drive plans for this beautiful road brings it down to one lane, a wide sidewalk and a buffer zone leaving a useless left over piece that is good for nothing.

Next I would ask where we can better spend the money to prevent more accidents. Try analyzing Bounganvilla southbound. You don't need a degree in road engineering to notice why there is a problem. Just drive down it and look carefully - there has been no expenditure in any paint whatsoever. There is absolutely nothing to show the edge of the sidewalk and the beginning of the roadway. At least consider a yellow line or even painting a chevron in the valley gutter as well. It may not appear as an option in that "Green book" but if it improves safety, slows the traffic and prevents more accidents then I vote for it.

Many thanks for listening

Respectfully

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**Lee Ann Klepper, resident (140 words)**

I have been power walking El Mar Drive for 35 years and have met many new friends who walk, run and ride bikes. I am in favor of keeping the median as it is now with the charm of the trees and lushness that is so unique to this quaint area. Please leave the median as it is. I proudly wear my yellow shirt claiming "no deal" as I walk. People have stopped me to ask about the median. One gentleman today told me he moved to El Mar Drive a month and a half ago due to the village homeliness of the street and area. As a suggestion.....what needs to be improved is.....repaving the street and improve the street drainage. Leave the road as it is. Kudos to Christie and Sally for stepping up to help save the median.

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**MEETING MINUTES  
TOWN OF LAUDERDALE-BY-THE-SEA  
TOWN COMMISSION  
REGULAR MEETING MINUTES  
Jarvis Hall  
4505 Ocean Drive  
Tuesday, November 10, 2020  
6:30 PM**

**1. CALL TO ORDER**

Mayor Chris Vincent called the meeting to order at 6:52 p.m. Also present via teleconference were Vice Mayor Alfred “Buz” Oldaker, Commissioner Edmund Malkoon, Commissioner Elliot Sokolow, Commissioner Randy Strauss, Town Manager Bill Vance, Assistant to the Town Manager Neysa Herrera, Town Attorney Susan Trevarthen, Finance Director Lucila Lang, Municipal Services Director Ken Rubach, Development Services Director Linda Connors, Jay Flynn, Town Engineer, Special Projects Coordinator Debbie Hime, Public Information Officer/IT Administrator Steve d’Oliveira, and Town Clerk Tedra Allen.

**2. PLEDGE OF ALLEGIANCE TO THE FLAG**

**3. INVOCATION – MOMENT OF SILENCE**

**4. ADDITIONS, DELETIONS, DEFERRALS OF AGENDA ITEMS**

Town Clerk Tedra Allen noted that the ratification of Emergency Orders has been added as Item 17b.

**5. PRESENTATIONS**

**a. Stormwater Master Plan Update Presentation (Ken Rubach, Municipal Services Director)**

Jeff Hiscock, representing consultant Baxter and Woodman, showed a PowerPoint presentation on the Town’s Stormwater Master Plan update. The original Stormwater Master Plan was developed in 2011. The update considered geographical information system (GIS) data within the City, as well as infrastructure added since 2011. The consultants also updated Florida Department of Transportation (FDOT) drainage systems information. This resulted in the addition of 92 new inlets and 59 new manholes, as well as 153 new pipes accounting for approximately 11,000 linear ft.

The consulting team created a drainage survey, which was placed online to solicit feedback from residents on different types of problems, their locations, and other specific information. 41 individuals responded to the survey.

Each issue was characterized in one of three different ways:

- Nuisance flooding in ponded/trapped/depressed areas
- Uniform flooding in areas susceptible to high-intensity rainfall
- Severe flooding due to drainage to a low area with undersized outfall pipes

Current Federal Emergency Management Agency (FEMA) flood zone maps were drawn in 2014 and were based on 100-year rain events and storm surge. New zones were developed in 2019 but have not yet been adopted, although they are considered more accurate than the 2014 maps. Town Engineer Jay Flynn's office uses the 2019 zones to evaluate new development.

The updated model was used to run multiple storm scenarios, including a three-year storm (6.4 in. of rainfall/24 hours) and 100-year storm (18.5 in./3 days). Another consideration was sea level rise projections, which used a 2019 update from the Southeast Florida Regional Climate Change Compact. The team used an intermediate to high projection for 2060, which showed a mean tide elevation of 1.8 ft. King tides add another 1.5 ft. to this elevation. Even in the absence of storm events, sea level rise and king tides will inundate some areas with severe flooding.

Upland areas are expected to experience ponding rather than flooding. The solution to these areas is exfiltration trenches, which are perforated pipes surrounded by rock and filter fabric. Road re-grading, resurfacing, and buildup can address depressed areas within roadways. In areas that experience severe flooding, short-term recommendations include pipe improvements, while long-term improvements include the addition of pump stations. Check valves are recommended based upon the severity of the flooding associated with king tides.

Town Manager Vance observed that the draft Stormwater Master Plan update seems to be pointing toward upcoming budgetary discussions and capital improvements in the next fiscal year. Short-term projects in the Capital Improvement Program (CIP) are scheduled to begin in the next month. A utility rate study is recommended to determine the best stormwater rate and how to apply it. Grant funds and loan opportunities are available to the Town, and stimulus funding may also be a possibility.

Mayor Vincent commented that while there may be temporary solutions to alleviate flooding, its root cause is not going to improve in the coming years. Mr. Hiscock advised that flooding can be mitigated for roughly the next 60 years, but he was unsure of how it could be effectively addressed beyond that time frame.

Commissioner Malkoon asked if existing outfall pipes are at a height that takes sea level rise into account. Mr. Hiscock replied that there is currently less difference between the roadways and the Intracoastal Waterway, which slows the flow of draining water. A higher differential could contribute to a higher rate of discharge. Pumps will ultimately be necessary to compensate for this difference. Existing pipes are already at or below sea level.

Commissioner Strauss asked how recent rainfall events could be characterized. Mr. Hiscock replied that recent rain events could be considered hundred-year storms, and both rainfall and rainfall intensity are expected to increase in the future as a result of climate change.

Commissioner Sokolow asked if minor drainage issues could be alleviated without addressing the system along El Mar Drive. Mr. Hiscock replied that this may be possible for El Mar Drive, which includes small areas of exfiltration. He recommended looking at detailed surveys to determine whether or not more improvements are necessary, such as resurfacing.

Town Manager Vance stated that Staff will verify the proposed improvements and bring back more information for the Commission's consideration during the budget process.

## **6. PUBLIC COMMENTS**

At this time Mayor Vincent opened public comment.

Town Clerk Allen read the following public comment:

- Barbara Cole, resident, extended thanks to the Town and the Commission for its role in handling the COVID-19 pandemic

With no other individuals wishing to speak at this time, Mayor Vincent closed public comment.

## **7. PUBLIC SAFETY DISCUSSION**

**a. BSO October Report (Captain Thomas Palmer, BSO)**

Captain Thomas Palmer of the Broward Sheriff's Office (BSO) advised all Town residents to bring any holiday gifts or other valuables into their homes rather than leaving them in their cars during the upcoming holiday season.

**Commissioner Sokolow made a motion, seconded by Vice Mayor Oldaker, to approve. Motion carried 5-0.**

**b. VFD October Report (Chief Judson Hopping, VFD)**

Commissioner Malkoon thanked BSO and the Volunteer Fire Department (VFD) for patrolling the Town in public safety vehicles during recent storm events.

**Commissioner Sokolow made a motion, seconded by Vice Mayor Oldaker, to approve. Motion carried 5-0.**

**c. AMR October Report (Chief Brooke Liddle, AMR)**

**Vice Mayor Oldaker made a motion, seconded by Commissioner Malkoon, to approve. Motion carried 5-0.**

**8. TOWN MANAGER REPORT**

**a. Town Manager Report (Bill Vance, Town Manager)**

Assistant to the Town Manager Neysa Herrera reported that the Town has created an outdoor exhibit to help residents visualize the three design options proposed for the El Mar Drive project. It will be in place through Saturday, November 14, 2020, and residents may ask questions of EDSA design consultants and provide feedback by filling out a survey on the Town's or the project's website.

The Pelican Hopper route change took effect on Monday, November 9, 2020 and will continue on Mondays, Wednesdays, and Fridays due to COVID-19 restrictions. The new route excludes the Terra Mar area until construction there has been completed and includes the Island Shops in Pompano Beach.

In June 2020, the Town submitted an application to the Florida Department of Law Enforcement (FDLE) for an emergency supplemental funding program during the

ongoing COVID-19 pandemic. FDLE has approved the request \$50,000 pertaining to the prevention, preparation, and response to the coronavirus.

Responses to the Town's request for proposal (RFP) for auditing and financial analysis services are due November 19, 2020. The Audit Committee will review and rank the proposals, and the recommended firm will be presented to the Town Commission at the December 8, 2020 meeting.

The Public Works Department and City Staff have completed the following:

- Trimmed and cleaned flowerbeds at the entryways on West Tradewinds Avenue and Basin Drive
- Cut back trees to clear a Stop sign at the Fire Department
- Repaired pavers on Commercial Boulevard
- Replaced a "Children Playing Safely" sign
- Painted rusted pay station surfaces in Commercial Plaza
- Replaced a number of parking meters with "Parking Options" signage
- Replaced tissue dispensers in Friedt Park restrooms
- Replaced old parking signs on Palm Avenue
- Straightened the Stop sign at Tradewinds Avenue and Oceanic Avenue

Other completed projects include:

- Resurfacing of bocce courts at Friedt Park
- Installed security cameras throughout the Town
- Temporarily removed the bike rack at SW Commercial Boulevard and El Mar Drive for repainting

On Monday, November 9, 2020, the recently purchased loader successfully opened Town roads and expedited debris removal after Hurricane Eta. BSO, VFD, and the Public Works Department coordinated these efforts.

The Town will celebrate Veterans' Day by displaying the American flag and a banner honoring veterans in front of Town Hall.

The Lauderdale-By-The-Sea Merchants' Association continues to promote its "Shop Small" event, which will take place every Saturday between Thanksgiving and Christmas. The Chamber of Commerce will promote this event through its member newsletter, social media, and calendar. Special Projects Coordinator Debbie Hime will also promote the event through a targeted Facebook campaign.

While Christmas-By-The-Sea has been cancelled, the VFD will escort Santa Claus and Mrs. Claus throughout Town neighborhoods. Signs will be posted along the route so families may attend, and a map of the route will be provided. More information is available at [discoverLBTS.com](http://discoverLBTS.com).

Commissioner Malkoon asked when camera installation on El Mar Drive is expected to be complete. Town Manager Vance replied that while completion is scheduled by January 1, 2021, it may be completed sooner.

#### **9. TOWN ATTORNEY REPORT**

None.

#### **10. APPROVAL OF MINUTES**

- a. **October 13, 2020 Ethics Training Minutes (Tedra Allen, Town Clerk)**
- b. **October 13, 2020 Town Commission Meeting Minutes (Tedra Allen, Town Clerk)**

Vice Mayor Oldaker made a motion, seconded by Commissioner Strauss, to approve. Motion carried 5-0.

#### **11. CONSENT AGENDA**

None.

#### **12. OLD BUSINESS**

- a. **Proposed Chanukah Celebration Update – December 13, 2020**

Town Manager Vance recalled that at the October 27, 2020 Commission meeting, it was proposed that the Town's Chanukah celebration be located in the Downtown area. After Staff discussions, the Town Manager and Town Attorney are comfortable with a recommendation to locate the event in El Prado Park.

Rabbi Benzion Singer commented that he had been under the impression the event would be held at the Dune Plaza, based on information submitted in the special event



application. His most recent communication with Staff had not suggested a change to the El Prado location.

It was clarified that the Town Manager and Town Attorney's concerns with holding the Chanukah celebration in Dune Plaza were related to the possibility of the general public within the area. Rabbi Singer clarified that his proposal was for an event that would be livestreamed online so participants could attend remotely. Volunteers would be present at the event location to ensure that Centers for Disease Control (CDC) guidelines and protocols are met. The proposed event would be much smaller than previous holiday events.

**Commissioner Sokolow made a motion, seconded by Commissioner Strauss, to approve the Chanukah celebration in Dune Plaza and waive the fee. Motion carried 5-0.**

It was noted that public comments on this Item submitted in advance of tonight's meeting were included in the Commissioners' backup materials. No additional public comments were received during the meeting.

### **13. NEW BUSINESS**

- a. Proposal by Broward County Transit (BCT) to relocate Bus Stop 946 and install a new shelter and associated amenities in front of 2000 S. Ocean Boulevard (Royal Coast Condominiums) (Linda Connors, Development Services Director)**

Development Services Director Linda Connors explained that Town Staff has worked with Broward County Transit (BCT) over the last year to establish a number of bus stops throughout the Town. The Town is now considering opportunities to add more bus shelters. In some cases, BCT has asked the Town to consider relocating existing bus stops in order to address safety and access issues.

One such stop is Bus Stop 946, which is located just north of Sea Watch on the Ocean restaurant, near the beach access area and Royal Coast Condominiums. BCT suggests relocating this stop closer to the traffic light and away from the beach access area so it is closer to the crosswalk. The current location does not provide sufficient right-of-way for construction of a bus shelter.

Development Services Director Connors briefly reviewed the proposed relocation of the bus stop. If the Town wishes to install another bus shelter in this area, it would need to be at the proposed location, as there are no other options to accommodate the facility. Kurt Petgrave, representing BCT, explained that moving the stop closer to the restaurant would present a safety concern. The proposed location would lie completely within the public right-of-way.

Vice Mayor Oldaker expressed concern with the coordination between agencies necessary to provide both a bus stop and a crosswalk. It was clarified that crosswalks cannot be installed at all bus stop locations throughout the County; however, it is possible for this location to mitigate the safety of transit riders crossing the street to access buses. The proposed relocation would also mitigate sight triangle issues.

Commissioner Malkoon pointed out that there have been no issues with the existing bus stop, and that residents oppose the proposed relocation. Mr. Petgrave confirmed that if residents are satisfied with the current location and the City does not wish to use surtax funding to construct a shelter at the new location, BCT would be amenable to leaving the stop as is.

Town Clerk Allen advised that the great majority of public comments received on this Item were in opposition to moving the bus stop.

**Commissioner Sokolow made a motion, seconded by Commissioner Malkoon, to leave Bus Stop 946 where it is and not have a shelter.**

It was clarified that should this Item be brought back in the future, the Commission may reconsider their decision at that time.

**Motion carried 5-0.**

**b. Contract with PayByPhone Technologies, Inc. for Payment of Parking Fees by Phone (Ken Rubach, Municipal Services Director)**

Municipal Services Director Ken Rubach noted that this Item would renew the Town's current "piggyback" contract with the city of Miami. The Town collects a convenience fee for payment and forwards it to the contractor at the end of each month. There is no fiscal impact to the Town.

**Commissioner Strauss made a motion, seconded by Vice Chair Oldaker, to approve. Motion carried 5-0.**

**c. Collection of Sidewalk Café Fees for FY21 (Linda Connors, Development Services Director)**

Development Services Director Connors advised that the Town collects annual fees from businesses with sidewalk cafés in October. Fees are \$18/sq. ft. east of Seagrape Drive and \$10/sq. ft. west of this street. Because many businesses have experienced difficulties related to the ongoing COVID-19 pandemic, Staff recommends waiving the collection of these fees for six months and reconsidering their collection in the second half of the fiscal year.

Commissioner Sokolow asked how the waiver of these fees would affect the Town's budget. Development Services Director Connors replied that the Town had budgeted for \$35,000 in sidewalk café fees, which would be halved by the proposal.

**Commissioner Sokolow made a motion, seconded by Vice Mayor Oldaker, to approve Staff's recommendation for a six-month waiver. Motion carried 5-0.**

**d. Visitor Center Improvements (Bill Vance, Town Manager / Ken Rubach, Municipal Services Director)**

Town Manager Vance recalled that during the budget process, Town Staff and Chamber of Commerce leadership were happy to receive support from the Commission in the form of \$75,000 worth of funding for Visitors' Center improvements in fall 2020. Tonight's request is for Staff to proceed with as many itemized improvements as possible, including pursuit of building permits, electrical and heating, ventilation, and air conditioning (HVAC) improvements, fire suppression, and structural improvements. Conceptual prices are not to exceed the budgeted \$75,000. Staff would bring any unexpected costs back to the Commission for approval.

**Commissioner Sokolow made a motion, seconded by Vice Mayor Oldaker, to approve. Motion carried 5-0.**

**14. COMMISSIONER COMMENTS**

The Mayor, Vice Mayor, and Commissioners thanked the Town's veterans for their service in honor of Veterans' Day and wished all in attendance a happy Thanksgiving.

Commissioner Strauss encouraged all in attendance to shop local businesses.

Mayor Vincent noted that the Town will continue to do its best to address flooding and related complications.

Vice Mayor Oldaker advised that another tropical storm has formed and appears to be following a similar path to recent Tropical Storm Eta. He advised all residents to be vigilant of weather events. He also pointed out that very large vessels are traveling the Intracoastal Waterway during high tides, and asked Staff to reach out to waterfront residents to determine if these boats have caused property damage. He encouraged these residents to contact Staff if any damage has occurred.

#### **15. ORDINANCES 1<sup>ST</sup> READING**

None.

#### **16. ORDINANCES 2<sup>ND</sup> READING**

- a. Ordinance 2020-09 – AN ORDINANCE OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING CHAPTER 30 “UNIFIED LAND DEVELOPMENT REGULATIONS;” ARTICLE V, “ZONING;” SECTION 30-261 “B-1 A BUSINESS DISTRICT – BUSINESS,” SECTION 30-271 “B-1 DISTRICT – BUSINESS,” SECTION 30-313 “GENERAL PROVISIONS” TO MODIFY REGULATIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE (Linda Connors, Development Services Director)

At this time Mayor Vincent opened public comment, which he closed upon receiving no input.

Development Services Director Connors advised that the Town’s Planning and Zoning Board recommended approval of the Ordinance at their October 7, 2020 meeting. The Commission also recommended approval upon first reading.

**Commissioner Sokolow made a motion, seconded by Vice Mayor Oldaker, to adopt the Ordinance on second reading. Motion carried 5-0.**

**17. RESOLUTIONS – PUBLIC COMMENTS**

- a. **Resolution 2020-41 – A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2020 / 2021 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT “A”; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2020 / 2021 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND AN EFFECTIVE DATE (Lucila Lang, Finance Director / Ken Rubach, Municipal Services Director)**

At this time Mayor Vincent opened public comment, which he closed upon receiving no input.

Finance Director Lucila Lang stated that this Resolution would authorize the use of appropriated funds for Visitors' Center and Merchants' Association items.

**Vice Mayor Oldaker made a motion, seconded by Commissioner Sokolow, to approve. Motion carried 5-0.**

- b. **Resolution 2020-46 – A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, RATIFYING AND APPROVING ALL EMERGENCY ORDERS AND ACTIONS TAKEN BY THE MAYOR CONCERNING OR RELATED TO THE COVID-19 EMERGENCY; AUTHORIZING THE MAYOR TO DO ALL THINGS NECESSARY TO CARRY OUT THE AIMS OF THE RESOLUTION; PROVIDING FOR REPEAL OF ANY CONFLICTING RESOLUTION; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE (Susan Trevarthen, Town Attorney)**

At this time Mayor Vincent opened public comment, which he closed upon receiving no input.

Town Attorney Trevarthen explained that while the Commission has met virtually since March 2020 as permitted under the Governor's Emergency Order, that Order expired on November 1, 2020, making it necessary for the Town to create a mechanism to

continue meeting virtually through an Emergency Order of its own. The Resolution ratifies each order that has happened since the beginning of the COVID-19 pandemic.

Mayor Vincent noted that discussions of the necessity of meeting in a virtual or hybrid format will continue into calendar year 2021. Town Attorney Trevarthen added that the Resolution is written in an open-ended fashion referring to either the end of Florida's state of emergency or action by the Mayor to terminate the Resolution itself.

**Vice Mayor Oldaker made a motion, seconded by Commissioner Malkoon, to approve. Motion carried 5-0.**

#### **18. QUASI JUDICIAL PUBLIC HEARINGS**

None.

#### **19. ADJOURNMENT**

With no other business to come before the Commission at this time, the meeting was adjourned at 9:24 p.m.

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Mayor Chris Vincent

ATTEST:

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Town Clerk Tedra Allen

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Date

Town Commission Meeting  
November 10, 2020  
Public Comment

Barbara Cole, resident

Town Manager, Mayor, Commissioners et al-

Tonight is the only meeting this month as we get ready to celebrate Thanksgiving 2020. I wanted to extend what I am thankful for in this most challenging year we have all faced. I am thankful for living in a country, state and town that faced this Covid virus with strength, action and care for its citizens. I am thankful knowing we are a nation that rises to challenges with innovation, alliances, and determination. I am thankful that when the TV, cell phones, social media and pundits are turned off people can still be engaging, civil and respectful of each other. I am thankful for my family and friends.

And I am most thankful that it is only 51 days to say goodbye to 2020!

Happy Thanksgiving to you all!



## **Town Commission Agenda Item Report**

**Meeting Date:** December 8, 2020

**Submitted By:** Ken Rubach

**Submitting Department:** Municipal Services

**Item Type:** Discussion Item

**Agenda Section:** OLD BUSINESS

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### **Subject Title:**

Crosswalk at A1A & Hibiscus Discussion of Additional Signage (Ken Rubach, Public Works Director)

### **Explanation:**

The Vice Mayor has requested an update on the Town's efforts in working with FDOT to upgrade the newly installed crosswalk to include additional safety measures for pedestrians.





## **Town Commission Agenda Item Report**

**Meeting Date:** December 8, 2020

**Submitted By:** Lucila Lang /Tedra Allen

**Submitting Department:** Administration

**Item Type:** Discussion Item

**Agenda Section:** NEW BUSINESS

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### **Subject Title:**

Auditor Selection Committee Ranking of Audit Firms (Lucila Lang, Finance Director/Tedra Allen, Town Clerk)

### **Explanation:**

On October 23, 2020 the Town issued RFP 20-10-01 for Auditing & Financial Analysis Services (see Exhibit 1) requesting that qualified CPA firms highlight their qualifications, audit approach, and required compensation to audit the Town's and VFD Pension Plan's financial statements for the fiscal year ended September 30, 2020 with the option to renew for each of the four subsequent fiscal years. The Town received proposals from four qualified firms and on December 1, the Town's Auditor Selection Committee met to review the proposals and ranked proposers (exhibit 2)

The four firms attended the December 1st Auditor Selection Committee meeting. The Auditor Selection Committee ranked the proposals as follows: 1. Grau & Associates, 2. Caballero Fierman Llerena + Garcia, PA, 3. Carr, Riggs & Ingram, LLC, and 4. Keefe McCullough (exhibit 2). The Committee's ranking was based primarily on the following factors: Firm's Qualifications; Qualifications of Key Personnel Assigned to the Engagement, Proposer's Project Approach and Proposed Cost of Services.

### **Recommendation:**

1. Rank Grau & Associates as the number 1 proposer.
2. Direct the Town Manager and Town Attorney to draft an agreement with Grau & Associates for your review and approval.

### **Attachments:**

1. RFP 20-10-01
2. Committee Rankings
3. Bid Tabulation
4. Grau & Associates Submittal
5. Caballero Fierman Llerena + Garcia LLP

6. Carr, Riggs & Ingram, LLC
7. Keefe McCullough
8. 12-1-20 Draft Auditor Selection Committee meeting minutes

# **Town of Lauderdale-By-The-Sea**



## **REQUEST FOR PROPOSAL No. 20-10-01**

### ***Auditing & Financial Analysis Services***

**RFP OPENING: November 19, 2020, 2:00 P.M.**

**Town Hall**

**4501 Ocean Drive**

**Lauderdale-By-The-Sea, FL 33308**

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**REQUEST FOR PROPOSALS NO. 20-10-01**

The Town of Lauderdale-By-The-Sea, Florida invites qualified firms to submit proposals to provide:

**Auditing & Financial Analysis Services**

The Town intends to award a contract to a firm(s) to provide services necessary for the scope of services (the "Scope of Services") described herein.

The Town of Lauderdale-By-The-Sea, Florida (the "Town") will receive proposals electronically at [tedraa@lbts-fl.gov](mailto:tedraa@lbts-fl.gov) until 2:00 p.m. (local), November 19, 2020.

**The Town's contact information for this RFP is:**

**Town Clerk**  
4501 Ocean Drive  
Lauderdale-By-The-Sea, Florida 33308  
Telephone: 954-640-4201  
Email: [tedraa@LBTS-fl.gov](mailto:tedraa@LBTS-fl.gov)

RFP documents may be obtained via the Internet at the Town of Lauderdale-By-The-Sea website at [www.lauderdalebythesea-fl.gov](http://www.lauderdalebythesea-fl.gov) and this RFP is posted on [www.Demandstar.com](http://www.Demandstar.com). If you do not have internet access, you may obtain the documents by contacting the Town Clerk. See Part II, Section H of the RFP for information regarding submitting a proposal.

The Town reserves the right to reject proposals with or without cause and for any reason, to waive any irregularities or informalities, and to solicit and re-advertise for other proposals. Incomplete or non-responsive proposals may be rejected by the Town as non-responsive or irregular. The Town reserves the right to reject any proposal for any reason, including, but without limitation, if the Proposer fails to submit any required documentation, if the Proposer is in arrears or in default upon any debt or contract to the Town or has failed to perform faithfully any previous contract with the Town or with other governmental jurisdictions. All information required by this RFP must be supplied to constitute a proposal.

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# AUDITING & FINANCIAL ANALYSIS SERVICES

Lauderdale-By-The-Sea RFP No. 20-10-01

## PART I - STATEMENT OF WORK

### A. *OBJECTIVE*

The Town of Lauderdale-By-The-Sea (the "Town"), a Florida Municipality located in Broward County, is requesting proposals from qualified Certified Public Accounting firms to audit its financial statements for the fiscal year ending September 30, 2020, with the option to renew the agreement for each of the four (4) subsequent fiscal years. This is a Financial Audit as required under Section 218.39, Florida Statutes.

In addition, the Town may need other financial analysis services as yet unidentified during this same period.

### B. *GENERAL INFORMATION*

Lauderdale-by-the-Sea is a town of approximately 6,300 full time residents, but the population swells to almost 13,000 in the winter months. The Town's All Funds budget in fiscal year 2019/20 is approximately \$20.6 million, of which \$2.3 million is scheduled to be spent on capital improvements.

The budget is composed of the following funds:

1. The General Fund - \$13,345,354
2. The Building Fund-New Fund
3. The Police Confiscation Fund - \$0.00
4. The Sewer Fund - \$1,130,896
5. The Fire Fund - \$1,313,147
6. The Capital Project Fund - \$2,303,130
7. The Parking Fund - \$2,605,348

The Town currently is debt-free. Town employees are members of the Florida Retirement System, but the Town does have pension liabilities for a pension plan established by Town ordinance for the members of the Lauderdale-by-the-Sea Volunteer Fire Department.

The Town has a small workforce because it contracts with other agencies to provide a large variety of municipal services (Police, EMS, Fire Protection & Suppression, Building Services, Code Enforcement, and Parking Operations, Engineering).

### C. *SCOPE OF WORK*

The Town desires to have the auditor express an opinion on the fair presentation of its general purpose financial statements and a separately issued opinion on the financial statements of the

# AUDITING & FINANCIAL ANALYSIS SERVICES

## Lauderdale-By-The-Sea RFP No. 20-10-01

Volunteer Fire Department's Pension Plan in conformity with generally accepted accounting principles. This is a Financial Audit which shall meet the requirements of 218.39, Florida Statutes.

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA)
- The government auditing standards set forth in the U.S. General Accounting Office's Government Auditing Standards
- The rules and requirements established by the Auditor General of the State of Florida for form and content of audits
- The provisions of the Federal Single Audit Act of 1984
- Audit of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) - AICPA
- The provisions of the U.S. Office of Management and Budget (OMB) Circular A-133 and any applicable amendments Section 11.45, Florida Statutes
- State of Florida Department of Banking and Finance regulations
- All other applicable Federal, State and local laws and regulations.

Any updates of, or amendments to, these described auditing requirements/standards are to be incorporated in future audits performed by the selected auditor performing auditing engagements for the Town in future fiscal years.

The Town reports the following funds:

- *General Fund* – The Town's primary operating fund.
- *Capital Projects Fund* – Used to account for the acquisition and construction of major capital facilities.
- *Building Fund*-Used to account for the collection of building permit and inspection revenue and expenditures.
- *Police Training and Forfeiture Fund* – a non-major governmental fund used to account for confiscated property and the authorized law enforcement expenditures.

## AUDITING & FINANCIAL ANALYSIS SERVICES

### Lauderdale-By-The-Sea RFP No. 20-10-01

- *Fire Fund* – a non-major governmental fund used to account for fire assessment revenues dedicated to fire prevention services and authorized volunteer fire department expenditures.
- *Sewer Fund* – a major proprietary fund used to account for activities associated with providing sewer services within the Town.
- *Parking Fund* – a major proprietary fund used to account for parking meter revenue and related expenditures.
- *Pension Trust Fund* – a fiduciary fund used to account for the activities of the Volunteer Fire Department's Pension and plan and the resources accumulated for pension benefits.

In addition, the Town may require financial analysis services under this contract which would be negotiated on a fee basis.

Following the completion of the audit of the fiscal year's financial statements, the auditor shall compile the financial statements and footnotes based on information provided by the Town. In addition, the auditor shall prepare reports as required to comply with the auditing standards cited in Section C. above, including but not limited to:

- An Independent Auditor's Report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles in the United States of America, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- An Independent Auditor's Report that assesses the Town's existing internal control structure based on the audit of the basic financial statements performed in accordance with government auditing standards and makes recommendations to improve those controls.
- An Independent Auditor's Report to Town Management in Accordance with Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.550, Rules of the Florida Auditor General.
- If applicable, an Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project; Report on Internal Control over Compliance and Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance required by OMB Circular A-133, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General.
- A report on compliance with applicable laws and regulations.

In the required reports on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.



# **AUDITING & FINANCIAL ANALYSIS SERVICES**

## **Lauderdale-By-The-Sea RFP No. 20-10-01**

Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the appropriate Town personnel (which shall include the Town Manager, the Finance Director and the Town Commission) as well as the Town Attorney.

### ***D. ELIGIBILITY & MINIMUM REQUIREMENTS:***

To be eligible to respond to the RFP and be considered for award, the Proposer must demonstrate to the satisfaction of the Town that it and the principals assigned to the project have successfully provided services, similar in scope and complexity, as an independent external financial auditor to a local municipality.

Proposers must meet the following minimum qualifications. Failure to meet the minimum qualifications may result in rejection of the proposal. Proposers shall submit written documentation such as letters of references and a list of clients who are public entities, as evidence that they meet the requirements stated below. Letters of references shall not be older than one year.

- a. Proposers shall certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.
- b. Proposers shall have at least 5 years' experience in satisfactorily providing the proposed services to local government organizations.
- c. The principals of the firm shall have performed continuous certified public accounting (CPA) services for a minimum of 5 years.
- d. The Proposer shall be a member of the American Institute of Certified Public Accountants, Association and Florida Government Finance Officers Association.
- e. The assigned professional personnel of the Proposer shall have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.
- f. The Proposer is independent of the Town of Lauderdale-By-The-Sea, as defined by generally accepted auditing standards and Government Auditing Standards.
- g. The Proposer shall submit a copy of the two most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.
- h. The manager and senior auditor shall have experience auditing one or more similar governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.

## AUDITING & FINANCIAL ANALYSIS SERVICES

### Lauderdale-By-The-Sea RFP No. 20-10-01

- i. The manager and senior auditor shall have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, the provisions of OMB Uniform Guidance, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida.

#### E. *INSURANCE AND LICENSES*

The successful Proposer shall maintain in full force and effect throughout the contract: (a) insurance coverage reflecting the minimum amounts and conditions required by the Town, and (b) any required licenses.

##### (a)

1. **Comprehensive General Liability Insurance** - \$1,000,000 combined single limit of insurance per occurrence and \$2,000,000 in the general aggregate for Bodily Injury and Property Damage and \$2,000,000 general aggregate for Products/Completed Operations, Comprehensive General Liability insurance shall include endorsements for property damage; personal injury; contractual liability; completed operations; products liability and independent contractors coverage.
2. **Workers' Compensation Insurance** – Statutory.
3. **Professional Liability** – \$1,000,000 professional liability insurance with a minimum limit \$1,000 per occurrence.

The Proposer shall provide original certificates of coverage and receive notification of approval of those certificates from the Town prior to providing services under this RFP. The insurance coverage provided by Proposer is subject to the approval of the Town. The insurance certificates and required policies (except for worker's compensation) shall list the Town of Lauderdale-By-The-Sea as ADDITIONAL INSURED and shall provide for the Town to receive no less than thirty (30) days written notice of cancellation or material change. Further modification of the insurance requirements may be made at the sole discretion of the Town if circumstances change or adequate protection of the Town is not presented. Proposer, by submitting a Proposal, agrees to abide by such modifications.

- (b) **Certified Public Accountant** – Current active license to practice public accounting in the State of Florida.

**END OF PART I**

# AUDITING & FINANCIAL ANALYSIS SERVICES

## Lauderdale-By-The-Sea RFP No. 20-10-01

### PART II: GENERAL INFORMATION

#### A. DEFINITIONS

For the purposes of this Request for Proposals (RFP): **Proposer** shall mean the contractor, consultant, respondent, organization, firm, or other person submitting a response to this RFP. **Town** shall mean the Town of Lauderdale-By-The-Sea, Town Commission or Town Manager, as applicable, and any officials, employees, agents and elected officials.

**Contact Person** for the purpose of this RFP shall mean:

**Town Clerk**

Tedra Allen, CMC  
4501 Ocean Drive  
Lauderdale-By-The-Sea, Florida 33308  
Telephone: 954-640-4201  
Email: tedraa@LBTS-fl.gov

#### B. INVITATION TO PROPOSE; PURPOSE

The Town solicits proposals from responsible Proposers to perform work for or provide goods and/or services to the Town as specifically described in Part I, Statement of Work.

#### C. CONTRACT AWARDS

The Town Commission anticipates entering into a contract with the Proposer who submits the proposal judged by the Town to be most advantageous. The Town anticipates awarding one contract, but reserves the right to award more than one contract if in its best interest. If the Town selects a Proposal, the Town will provide a written notice of the award.

The Proposer understands that neither this RFP nor the notice of award constitutes an agreement or a contract with the Proposer. A contract or agreement is not binding until a written contract or agreement has been approved as to form by the Town Attorney and has been executed by both the Town (with Commission approval, if applicable) and the successful Proposer.

#### D. PROPOSAL COSTS

Neither the Town nor its representatives shall be liable for any expenses incurred in connection with preparation of a response to this RFP. Proposers should prepare their proposals simply and economically, providing a straightforward and concise description of the Proposer's ability to meet the requirements of the RFP.

#### E. INQUIRIES

# AUDITING & FINANCIAL ANALYSIS SERVICES

## Lauderdale-By-The-Sea RFP No. 20-10-01

The Town will not respond to oral inquiries. Proposers may mail, email or fax written inquiries for interpretation of this RFP to the attention of the Town Clerk. Please mark the correspondence "RFP No. 20-10-01 QUESTION".

The Town will respond to written inquiries received at least 7 working days prior to the date scheduled for submission of the proposals. The Town will record its responses to inquiries and any supplemental instructions in the form of a written addendum. If addenda are issued, the Town will email, mail or fax written addenda to any potential Proposer who has provided their contact information to the Town Clerk for such purpose. Although the Town will make an attempt to notify each prospective Proposer of the addendum, it is the sole responsibility of a Proposer to remain informed as to any changes to the RFP.

F. DELAYS

The Town may postpone scheduled due dates in its sole discretion. The Town will attempt to notify all registered Proposers of all changes in scheduled due dates by written addenda.

G. PRE-PROPOSAL MEETING No pre-proposal meeting is scheduled.

H. PROPOSAL SUBMISSION

Proposers shall submit one (1) electronic copy of the proposal. The proposal shall be submitted as follows:

Email to: [tedraa@lbts-fl.gov](mailto:tedraa@lbts-fl.gov)  
Subject Line: RFP No. 20-10-01

Proposals shall be submitted electronically-no hard copies will be accepted. Email submittals are accepted. Late submittals, additions, or changes will not be accepted and will be returned to the bidder unopened.

Telephone confirmation of timely receipt of the proposal may be made by calling the Office of the Town Clerk before proposal opening time. It is the sole responsibility of each Proposer to ensure that their Proposal is received by the Town by the specified due date and time. Proposers may withdraw their proposals by notifying the Town in writing at any time prior to the Town's opening of Proposals. Proposals, once opened, become property of the Town and will not be returned.

I. PROPOSAL FORMAT

In order to ensure a uniform review process and to obtain the maximum degree of comparability, it is required that the proposals be organized in the manner specified herein. Unless otherwise specified, Proposers shall use the proposal forms provided by the Town herein. These forms may be duplicated, but failure to use the forms may cause your proposal to be rejected. Any erasures or corrections on the form must be made in ink and initialed by Proposer in ink. All information submitted by the Proposer shall be printed, typewritten or competed in ink. Proposals shall be signed in ink. When an RFP

# AUDITING & FINANCIAL ANALYSIS SERVICES

## Lauderdale-By-The-Sea RFP No. 20-10-01

requires multiple copies they may be included in a single envelope or package properly sealed and identified.

All proposals shall be submitted as specified in this RFP. Any attachments shall be clearly identified. In order to be deemed responsive and considered for contract award, the proposal must respond to all parts of the RFP. Any other information thought to be relevant, but not applicable to the enumerated categories, should be provided as an appendix to the proposal. If publications are supplied by a proposer to respond to a requirement, the response should include reference to the document number and page number. Proposals lacking this reference may be considered to have no reference material included in the additional documents.

Proposers shall prepare their proposals using the following format:

1. Letter of Transmittal  
This letter will summarize in a brief and concise manner, the Proposer's understanding of the scope of work and make a positive commitment to provide its services on behalf of the Town. The letter must name all of the persons authorized to make representations for or on behalf of the Proposer, and must include their titles, addresses, and telephone numbers. An official authorized to negotiate and execute a contract on behalf of the Proposer must sign the letter of transmittal.
2. Title Page  
The title page shall show the name of Proposer's agency/firm, address, telephone number, name of contact person, date, and the RFP No. and the Project name.
3. Table of Contents  
Include a clear identification of the material by section and by page number.
4. Organization Profile and Qualifications  
This section of the proposal must describe the Proposer, including the size, range of activities, and experience providing similar services.

Each Proposer must include:

- A description of the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed, and the number and level of the professional staff to be employed in this engagement on a full-time basis and the number and level of the staff to be so employed on a part-time basis.
- Documentation indicating that it is authorized to do business in the State of Florida and, if a corporation, is incorporated under the laws of one of the States of the United States.

## AUDITING & FINANCIAL ANALYSIS SERVICES

### Lauderdale-By-The-Sea RFP No. 20-10-01

- If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified, and the firm that is to serve as the principal auditor shall be noted, if applicable.
- In a joint proposal, the principal firm shall complete and sign the proposal signature page, and the structure, duties and responsibilities of each firm shall be clearly delineated.
- Each firm is also required to submit a copy of the report on its most recent external / quality control review, with a statement whether that quality control review included a review of specific local government engagements.
- The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or /pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.
- A description of the primary individuals responsible for supervising the work including the percentage of time each primary individual is expected to contribute to this work and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also shall provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.
- Resumes and professional qualifications of all primary individuals and identify the person(s) who will be the Town's primary contact and provide the person(s') background, training, experience, and qualifications.
- Completed RFP Forms A, B, C, and D. All RFP forms are included as exhibits to this document and are available on the Town website in Word format.

5. Experience

For the firm's office that will be assigned responsibility for the audit, list a minimum of five Florida municipal audit engagements performed in the last five years and include the name and phone number of the customer point of contact for each audit engagement.

6. Approach to Providing Services

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for Proposals. Proposers will be required to provide the following information on their audit approach:

- a. Segmentation of the engagement.
- b. Level of staff to be assigned to each segment of the engagement.

## AUDITING & FINANCIAL ANALYSIS SERVICES

### Lauderdale-By-The-Sea RFP No. 20-10-01

- c. Type and extent of analytical procedures to be used in the engagement.
  - d. Approach to be taken to gain and document an understanding of the Town's internal control structure.
  - e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
  - f. Approach to be taken in drawing audit samples for purposes of tests of compliance.
7. Compensation  
The proposal shall document the fee proposal for the auditing services described in this RFP for each year of the potential contract on RFP Form C.
8. Additional Information  
Any additional information which the Proposer considers pertinent for consideration should be included in a separate section of the proposal.
- J. PROPOSAL – Procedural Information
1. Interviews:  
The Town reserves the right to conduct personal interviews or require presentations prior to selection. The Town is not responsible for any expenses which Proposers may incur in connection with a presentation to the Town or related in any way to this RFP.
2. Request for Additional Information:  
The Proposer shall furnish such additional information as the Town may reasonably require. This includes information, which indicates financial stability as well as ability to provide the services. The Town reserves the right to make investigations of the qualifications of the Proposer as it deems appropriate, including but not limited to, a background investigation. Failure to provide additional information requested may result in disqualification of the proposal.
3. Proposals Binding:  
All proposals submitted shall be binding for at least one hundred twenty (120) calendar days following proposal opening. Town may desire to accept a proposal after the 120 day period. In such case, Proposer may choose whether or not to continue to honor the proposal terms.
4. Alternate Proposals:  
An alternate proposal is viewed by the Town as a proposal describing an approach to accomplishing the requirements of this RFP which differs from the approach set forth in the solicitation. An alternate proposal may be a second

## AUDITING & FINANCIAL ANALYSIS SERVICES

### Lauderdale-By-The-Sea RFP No. 20-10-01

proposal submitted by the same Proposer, which differs in some degree from the prior proposal or from this RFP. Alternate proposals may be in the area of technical approach, or other provisions or requirements of this RFP. The Town will, during the initial evaluation process, consider all alternate proposals submitted and reserves the right to award a contract based on an alternative proposal if the same is deemed to be in the Town's best interest.

5. Proposer's Certification Form:

Each proposer shall complete the "Proposer's Certification" form included as RFP Form D and submit the form with the proposal. This form must be acknowledged before a notary public with notary seal affixed on the document.

K. PUBLIC RECORDS

Proposals are public documents and subject to public disclosure in accordance with Chapter 119, Florida Statutes (the Public Records Law). Certain exemptions to the Public Records Law are statutorily provided for and it is the Proposer's responsibility to become familiar with these concepts. The contract will include a provision wherein the Proposer releases and agrees to defend, indemnify, and hold harmless the Town and the Town's officers, employees, and agents, against any loss or damages incurred by any person or entity as a result of the Town's treatment of records as public records. By statute, the contract will also contain the following clauses:

CONTRACTOR agrees to keep and maintain public records in CONTRACTOR's possession or control in connection with CONTRACTOR's performance under this Agreement. CONTRACTOR additionally agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes. CONTRACTOR shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the Agreement, and following completion of the Agreement until the records are transferred to the TOWN.

Upon request from the TOWN's custodian of public records, CONTRACTOR shall provide the TOWN with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by Chapter 119, Florida Statutes, or as otherwise provided by law.

Unless otherwise provided by law, any and all records, including but not limited to reports, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of the TOWN.



## AUDITING & FINANCIAL ANALYSIS SERVICES

### Lauderdale-By-The-Sea RFP No. 20-10-01

Upon completion of this Agreement or in the event of termination by either party, any and all public records relating to the Agreement in the possession of the CONTRACTOR shall be delivered by the CONTRACTOR to the Town Manager, at no cost to the TOWN, within seven (7) days. All such records stored electronically by CONTRACTOR shall be delivered to the Town in a format that is compatible with the TOWN's information technology systems. Once the public records have been delivered upon completion or termination of this Agreement, the CONTRACTOR shall destroy any and all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements.

Any compensation due to CONTRACTOR shall be withheld until all records are received as provided herein.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 954-640-4201, [Tedraa@lauderdalebythesea-fl.gov](mailto:Tedraa@lauderdalebythesea-fl.gov), or by mail: Town Clerk, 4501 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308.**

#### L. IRREGULARITIES; REJECTION OF PROPOSALS

The Town reserves the right to reject proposals with or without cause and for any reason, to waive any irregularities or informalities, and to solicit and re-advertise for other proposals. Incomplete or non-responsive proposals may be rejected by the Town as non-responsive. The Town reserves the right to reject any proposal for any reason, including, but without limitation, if the Proposer fails to submit any required documentation, if the Proposer is in arrears or in default upon any debt or contract to the Town or has failed to perform faithfully any previous contract with the Town or with other governmental jurisdictions. All information required by this RFP must be supplied to constitute a proposal.

# AUDITING & FINANCIAL ANALYSIS SERVICES

Lauderdale-By-The-Sea RFP No. 20-10-01

## M. EVALUATION METHOD AND CRITERIA

### 1. General

The Town shall be the sole judge of its own best interests, the proposals, and the resulting negotiated contract or agreement, if any. The Town reserves the right to investigate the financial capability, reputation, integrity, skill, business experience and quality of performance under similar operations of each Proposer, including shareholders, principals and senior management, before making an award. Awards, if any, will be based on the evaluation criteria in this section. The Town's evaluation criteria may include consideration of the information required in this RFP and the following factors:

- A. ability to meet set standards;
- B. availability of qualified personnel;
- C. compensation;
- D. expertise of personnel;
- E. financial resources and capabilities;
- F. past contracts with other governmental jurisdictions;
- G. past performance records;
- H. qualifications of Proposer;
- I. references;
- J. related experience in Florida;
- K. technical soundness of proposal;
- L. past history of meeting required time frames; and
- M. approach to Work.

### 2. Selection

The Town's Auditor Selection Committee (the "Committee") will conduct the selection process. The Committee will review all proposals received and establish a list of selected Proposers deemed to be the most qualified to provide the service requested based in part on the criteria set forth above. The Committee may submit a recommended firm or a "short list" or a combination of a recommended firm and the "short list" to the Town Commission and the Town Commission shall make a final award. The Committee or the Town Commission may request oral presentations from the Proposers. Proposers are advised that the Town reserves the right to conduct negotiations with the most qualified Proposer, but may not do so. Therefore, each Proposer should endeavor to submit its best proposal initially.

The Town's evaluation criteria will include, but not be limited to, consideration of the following:

| <u>EVALUATION CATEGORIES</u>                               | <u>POINTS POSSIBLE</u> |
|------------------------------------------------------------|------------------------|
| Firm's Qualifications                                      | 30 points              |
| Qualifications of Key Personnel Assigned to the Engagement | 30 points              |
| Proposer's Project Approach                                | 30 points              |
| Proposed Cost of Services                                  | 10 points              |

# AUDITING & FINANCIAL ANALYSIS SERVICES

## Lauderdale-By-The-Sea RFP No. 20-10-01

### N. REPRESENTATIONS AND WARRANTIES

In submitting a proposal, Proposer warrants and represents that:

1. Proposer has examined and carefully studied all data provided, and any applicable Addenda; receipt of which is hereby acknowledged.
2. Proposer has visited the relevant site, if any, and is familiar with and satisfied as to the general, local and "site" conditions that may affect cost, progress, and performance of goods and/or services in their proposal.
3. Proposer is familiar with and is satisfied as to all federal, state and local laws and regulations that may affect cost, progress and performance of the goods and/or services in their proposal.
4. If applicable, Proposer has obtained and carefully studied (or assumes responsibility for having done so) all documents available related to the subject of the RFP and performed any examinations, investigations, explorations, tests, studies and data concerning conditions that may affect cost, progress, or performance of the goods and/or services that relate to any aspect of the means, methods, techniques, sequences, and procedures to be employed by Proposer, including safety precautions and programs incident thereto.
5. Proposer has given Town written notice of all conflicts, errors, ambiguities, or discrepancies that Proposer has discovered in this RFP and any addenda thereto, and the written resolution thereof by the Town is acceptable to Proposer.
6. The RFP is generally sufficient in detail and clarity to indicate and convey understanding of all terms and conditions for the performance of the proposal that is submitted.
7. No person has been employed or retained to solicit or secure award of the contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, and no employee or officer of the Town has any interest, financially or otherwise, in the RFP or contract.

### O. Town Contract

The selected Proposer is expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney. The contract will contain the following clauses required by Town Code, and all vendors are expected to comply with these requirements:

No officer or employee of the Town of Lauderdale-By-The-Sea, Florida, during his or her term of employment or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

## **AUDITING & FINANCIAL ANALYSIS SERVICES**

Lauderdale-By-The-Sea RFP No. 20-10-01

No vendor shall give, solicit for, deliver, or provide a campaign contribution directly or indirectly to a candidate or to the campaign committee of a candidate for the offices of Mayor or Commissioner.

**End of Part II**

# RFP FORM A

Proposer: \_\_\_\_\_

## QUALIFICATIONS STATEMENT

**Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.**

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
  - 1.1. The correct and full legal name of the Proposer
  - 1.2. Whether the business is a Sole Proprietorship, Partnership, Corporation, or other legal entity.
  - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows:
2. Please describe your company in detail.
3. The address of the principal place of business is:
4. Company telephone number, fax number and e-mail addresses:
5. Number of employees:
6. Name of employees to be assigned to this Project:
7. Company identification numbers for the Internal Revenue Service:
8. Provide Broward County business tax receipt number, if applicable, and expiration date:
9. Indicate how many years has your organization been in business? Does your organization have a specialty?
10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and contact information and cost of work completed.
11. Have you ever failed to complete any work awarded to you? If so, where and why?

12. Provide the following information concerning all contracts that are similar in nature or use the same project team proposed for this project that are **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

| <b>Name of Project</b> | <b>Contract with:</b> | <b>Contract Amount</b> | <b>Estimated Completion Date</b> | <b>% of Completion to Date</b> |
|------------------------|-----------------------|------------------------|----------------------------------|--------------------------------|
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |
|                        |                       |                        |                                  |                                |

*(Continue list as necessary)*

13. Provide the following information for any sub-consultants you will engage if awarded the contract.

| <b>Subcontractor Name</b> | <b>Address</b> | <b>Work to be Performed</b> |
|---------------------------|----------------|-----------------------------|
|                           |                |                             |
|                           |                |                             |
|                           |                |                             |
|                           |                |                             |

*The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.*

# RFP Form B

Proposer: \_\_\_\_\_

## REFERENCE FORM

**Forms A, B & C are available in WORD format from the Town Clerk upon request.**

***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE  
DEEMED RESPONSIVE.***

Give names, addresses and telephone numbers of four individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

- Name of Contact:

Title of Contact: Email:

Telephone Number: Fax Number:

Project:
- Name of Contact:

Title of Contact: Email:

Telephone Number: Fax Number:

Project:
- Name of Contact:

Title of Contact: Email:

Telephone Number: Fax Number:

Project:
- Name of Contact:

Title of Contact: Email:

Telephone Number: Fax Number:

Project:

# RFP Form C

Proposer: \_\_\_\_\_

## PRICE PROPOSAL FORM

Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL  
TO BE DEEMED RESPONSIVE.***

Name of Proposer: \_\_\_\_\_

Name of authorized representative of Proposer: \_\_\_\_\_

### Project Cost

|         | Deliverables                                         | Professional Services Fee | Reimbursements |
|---------|------------------------------------------------------|---------------------------|----------------|
| FY 2020 | CAFR                                                 |                           |                |
|         | VFD Pension Audit                                    |                           |                |
|         | Single Audit (if necessary)                          |                           |                |
|         | Other reimbursements                                 |                           |                |
|         |                                                      |                           |                |
| FY 2021 | CAFR                                                 |                           |                |
|         | VFD Pension Audit                                    |                           |                |
|         | Single Audit (if necessary)                          |                           |                |
|         | Other reimbursements                                 |                           |                |
|         |                                                      |                           |                |
| FY 2022 | CAFR                                                 |                           |                |
|         | VFD Pension Audit                                    |                           |                |
|         | Single Audit (if necessary)                          |                           |                |
|         | Other reimbursements                                 |                           |                |
|         |                                                      |                           |                |
| FY 2023 | CAFR                                                 |                           |                |
|         | VFD Pension Audit                                    |                           |                |
|         | Single Audit (if necessary)                          |                           |                |
|         | Other reimbursements                                 |                           |                |
|         |                                                      |                           |                |
| FY 2024 | CAFR                                                 |                           |                |
|         | VFD Pension Audit                                    |                           |                |
|         | Single Audit (if necessary)                          |                           |                |
|         | Other reimbursements                                 |                           |                |
|         |                                                      |                           |                |
|         | Total 5 Year Cost: (Excluding Single Audits) \$_____ |                           |                |



Instructions: Show the project cost for each deliverable your firm will provide per the requested scope of work. Include the fees associated with each proposed deliverable.

Fees should be detailed to the extent possible per deliverable, with estimated out-of-pocket expenses separate from the proposed fees for professional services.

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project Cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission / public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

---

#### Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

| Additional Work       |                    |
|-----------------------|--------------------|
| <u>Title:</u>         | <u>Hourly Rate</u> |
|                       |                    |
|                       |                    |
| Add rows as necessary |                    |

By: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## RFP FORM D

Proposer:\_\_\_\_\_

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.** The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

### **PROPOSER'S CERTIFICATION**

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, nor to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_  
Name of Business

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name and Title

\_\_\_\_\_

\_\_\_\_\_  
Mailing Address

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**Prepared By:**

**The Finance Department**

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
FISCAL YEAR ENDED SEPTEMBER 30, 2019

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Town of  
**LAUDERDALE-BY-THE-SEA**

4501 Ocean Drive, Lauderdale-by-the-Sea, Florida 33308-3610  
Telephone: (954) 640-4200 / Fax (954) 640-4236

June 11, 2020

Honorable Mayor and Commissioners:

State law requires that all general purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to these requirements, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the Town of Lauderdale-By-The-Sea for the fiscal year ended September 30, 2019.

This report consists of management's representations concerning the finances of the Town of Lauderdale-By-The-Sea. Consequently, we assume full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, the Town has established an internal control framework that is designed both to protect the Town's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Town's financial statements in conformity with GAAP (Generally Accepted Accounting Principles). Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Grau & Associates, a licensed certified public accounting firm, has audited the Town's financial statements. The goal of the independent audit was to provide reasonable assurance that the Town's financial statements for the fiscal year ended September 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unmodified opinion that the Town of Lauderdale-By-The-Sea's financial statements for the fiscal year ended September 30, 2019 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Town of Lauderdale-By-The-Sea's MD&A can be found immediately following the report of the independent auditors.

#### Profile of the Government

The Town of Lauderdale-By-The-Sea, incorporated in 1947, is located between the Atlantic Ocean and the Intracoastal Waterway in the east-central part of Broward County, Florida directly north of Fort Lauderdale and 33 miles south of Palm Beach County. The Town of Lauderdale-By-The-Sea is primarily a residential community but, because of the Town's prime seaside location, the hospitality industry has historically been significant to the Town's economy and character. The major industries within the Town are hospitality, retail (including restaurants), finance, insurance and real estate. Most residents are retired or employed in South Florida. The Town is 1.5 square miles in land area and has a year-round population of approximately 6,500 residents. We estimate the peak seasonal population to be approximately 12,000.



The Town of Lauderdale-By-The-Sea provides a full range of municipal services for its citizens. These include executive administration, financial accounting and reporting, public works, parks and recreation facilities, and planning and zoning. Police, fire prevention and suppression, emergency medical service, building inspections, code enforcement, and parking enforcement are all delivered via contracts with third party providers: Broward's Sherriff's Office for police services, the Lauderdale-By-the-Sea Volunteer Fire Department for fire services, American Medical Response for emergency medical services, C.A.P. Government for building inspections, Calvin, Giordano & Associates for code enforcement, and Republic Parking for parking enforcement. Water service is provided to our residents and businesses by the cities of Fort Lauderdale and Pompano Beach. Sewer services are provided to residents and commercial businesses in the north end of Town by the city of Pompano Beach. The Town provides sewer collection and transmission services in the south portion of Town, but the wastewater is transmitted to the city of Pompano Beach, which then transports it to Broward County's Wastewater Treatment Plant on Copans Road for treatment and disposal.

The Town operates under a Commission-Manager form of government. Policy-making and legislative authority are vested in the Town Commission, which consists of a Mayor, a Vice-Mayor and three Commissioners. Commissioners (including the Vice Mayor) are elected for four-year terms and must live in a specified district, but are elected at large (by voters of the entire Town). The Mayor serves a two-year term and is also elected at large. The Town Commission is responsible for setting Town policy, setting most Town fees, passing ordinances, adopting and amending the annual budget, approving large purchases, adopting resolutions, and appointing the Town Manager and Town Attorney.

The Town Manager is the chief executive officer of the Town. The Town Manager is responsible for carrying out the policies of the Commission, enforcing the Town's code of ordinances, appointing, directing, and removing all Town employees, overseeing the Town's contracts, preparing and submitting the annual budget, and overseeing the day-to-day operations of the Town.

The Town Commission meets in regular session on the second and fourth Tuesday of each month at 6:30 p.m. in Jarvis Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida. The Commission schedules additional workshops and meetings on an as-needed basis.

#### The Town's Budget

The annual budget serves as the Town of Lauderdale-By-The-Sea's financial planning and control mechanism. All departments of the Town submit requests for funding to the Town Manager and these requests are the starting point for developing a proposed budget. The Finance/Budget Director reviews revenue trends and projects revenue for the current and upcoming fiscal year. The Broward County Property Appraiser advises the Town in late June or early July of the valuation of properties in the Town and the ad valorem tax millage rate required to raise the same amount of tax revenue as in the preceding year.

The Town Manager seeks budget policy direction from the Town Commission, then crafts a budget consistent with that policy direction and presents it to the Commission for review in July of each year. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget no later than September 30, the close of the Town's fiscal year. The budget is legally enacted through the passage of a resolution which adopts the budget by fund and department. This administration's policy is that the classification detail at which expenditures may not legally exceed appropriations is at the department level. The Town Manager is authorized to transfer part or all of the unencumbered balance of an appropriation within a department; however, any revisions that alter the total appropriations of any department must be approved by the Town Commission.

Budget-to-actual comparisons are reported monthly to the Town Commission by the Finance Director. Revenue and expenditure projections for the current fiscal year are provided to the Commission during the budget preparation process.

## Economic Condition

As shown in the following chart, the Town of Lauderdale-By-The-Sea's taxable assessed value for fiscal year 2019 increased by \$124,650,662 or approximately 5.0%. Fiscal year 2019 marks the culmination of the recovery since property values in fiscal year 2009 and subsequently declined.

| Tax Roll | Fiscal | WCC Taxable     |   | Year-to-Year    |        | Year-to-FY2009  |         |
|----------|--------|-----------------|---|-----------------|--------|-----------------|---------|
| Year     | Year   | Values          |   | Comparison      |        | Comparison      |         |
| 2008     | 2009   | \$2,117,169,658 | * | (\$204,731,570) | -8.80% | (\$204,731,570) | -8.80%  |
| 2009     | 2010   | \$1,911,499,581 | * | (\$205,670,077) | -9.70% | (\$410,401,647) | -17.70% |
| 2010     | 2011   | \$1,766,370,472 | * | (\$145,129,109) | -7.60% | (\$555,530,756) | -23.90% |
| 2011     | 2012   | \$1,729,711,519 | * | (\$36,658,953)  | -2.10% | (\$592,189,709) | -25.50% |
| 2012     | 2013   | \$1,758,499,775 | * | \$28,788,256    | 1.70%  | (\$563,401,453) | -24.30% |
| 2013     | 2014   | \$1,811,104,269 | * | \$52,604,494    | 3.00%  | (\$510,796,959) | -22.00% |
| 2014     | 2015   | \$1,928,187,948 | * | \$117,083,679   | 6.50%  | (\$393,713,280) | -17.00% |
| 2015     | 2016   | \$2,073,594,801 | * | \$145,406,853   | 7.50%  | (\$248,306,427) | -10.70% |
| 2016     | 2017   | \$2,219,593,247 | * | \$145,998,446   | 7.00%  | (\$102,307,981) | -4.40%  |
| 2017     | 2018   | \$2,376,152,413 |   | \$156,559,166   | 7.10%  | \$54,251,185    | 2.30%   |
| 2018     | 2019   | \$2,500,803,075 |   | \$124,650,662   | 5.00%  | \$70,399,477    | 2.7%    |

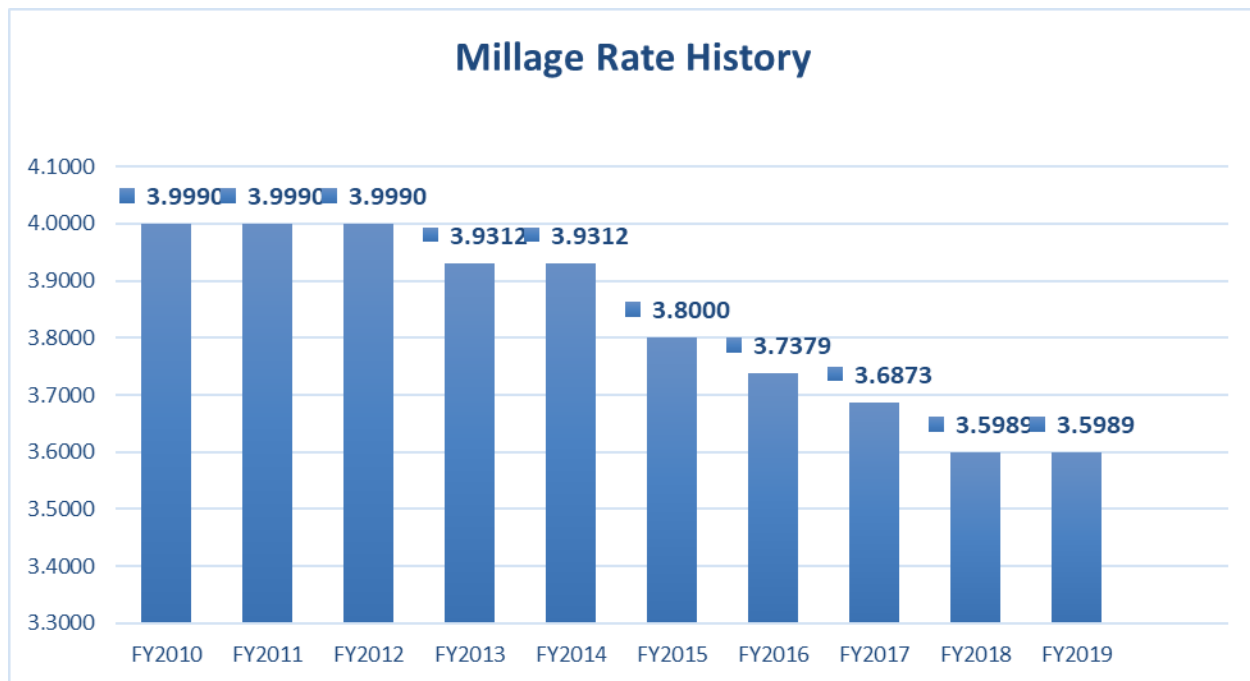
\* Total Taxable Value with certificates (Source: Taxable Value Report, BCPA)

The following chart shows the size of the labor force, the number employed and unemployed, and the unemployment rate for the Fort Lauderdale-Pompano Beach-Deerfield Beach metropolitan area for each of the past eleven years. The table shows that the unemployment rate reached a high of 10.2 percent in 2010 and has steadily declined since then. During the same period, the size of the labor force has continued to increase. This is a good indicator that the local economy is doing well.

| Year | Labor Force | Employed  | Unemployed | Unemployment Rate |
|------|-------------|-----------|------------|-------------------|
| 2009 | 981,779     | 887,079   | 94,700     | 9.60%             |
| 2010 | 953,592     | 855,943   | 97,649     | 10.20%            |
| 2011 | 963,707     | 873,140   | 90,567     | 9.40%             |
| 2012 | 978,286     | 902,489   | 75,797     | 7.70%             |
| 2013 | 987,928     | 923,202   | 64,726     | 6.60%             |
| 2014 | 995,699     | 937,586   | 58,113     | 5.80%             |
| 2015 | 991,365     | 941,948   | 49,417     | 5.00%             |
| 2016 | 1,013,909   | 967,406   | 46,503     | 4.60%             |
| 2017 | 1,036,383   | 996,992   | 39,391     | 3.80%             |
| 2018 | 1,043,978   | 1,011,659 | 32,319     | 3.10%             |
| 2019 | 1,054,173   | 1,024,315 | 29,858     | 2.80%             |

Source: United States Department of Labor, Bureau of Labor Statistics

As indicated in the following chart, during fiscal year 2019 the Town dropped the millage rate to 3.5989 per 1,000 of assessed taxable value, the third lowest millage rate of any city in Broward County.



#### Fund Balances - Governmental Funds, As of September 30, 2019

The table below shows the balances of the governmental funds as of September 30, 2019. The unassigned balance of the general fund was \$5,842,049. The other significant component of the general fund balance is the \$2,500,000 assigned to the emergency reserve. The balance of \$44,586 is the prepaid items as of September 30, 2019 which consists primarily of property, liability, and health insurance, contractual services.

As of September 30, 2019, the balance of the capital projects fund was \$4,257,279. Of that amount, \$677,566 is contractually restricted to be used to make El Mar Drive more pedestrian friendly. This represents the balance of a \$1,000,000 settlement the Town received from Pier Pointe Developers in fiscal year 2009. The remaining \$3,579,713 is for future capital projects.

The Town's non-major funds are the fire fund and the law enforcement trust fund (LETf). As of September 30, 2019 these funds had \$1,399,241 and \$13,586 which are legally restricted to be used for fire protection and law enforcement purposes, respectively.

|                                    | General Fund | Capital Projects Fund | Non-Major Funds | Total Governmental Funds |
|------------------------------------|--------------|-----------------------|-----------------|--------------------------|
| Fund balances                      |              |                       |                 |                          |
| Nonspendable:                      |              |                       |                 |                          |
| Prepaid items                      | \$ 44,586    | \$ -                  | \$ -            | \$ 44,586                |
| Restricted for:                    |              |                       |                 |                          |
| Fire department                    | -            | -                     | 1,399,241       | 1,399,241                |
| Law enforcement                    | -            | -                     | 13,586          | 13,586                   |
| El Mar beautification per contract | -            | 677,566               | -               | 677,566                  |
| Assigned to:                       |              |                       |                 |                          |
| Emergency reserve                  | 2,500,000    | -                     | -               | 2,500,000                |
| Capital projects                   | -            | 3,579,713             | -               | 3,579,713                |
| Unassigned                         | 5,842,049    | -                     | (92,391)        | 5,749,658                |
| Total fund balances                | \$ 8,386,635 | \$ 4,257,279          | \$ 1,320,436    | \$ 13,964,350            |

## Proprietary Funds

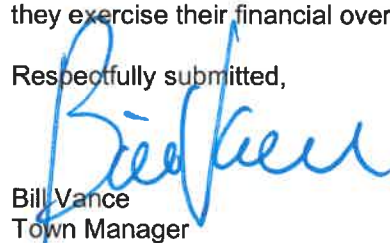
As of September 30, 2019, the unrestricted balance of the sewer fund was \$1,328,660, and the unrestricted balance of the parking fund was \$4,672,274. The table below shows the history of the proprietary fund unrestricted balances over the past ten years.

| Year | Sewer Fund   | Parking Fund | Total<br>Proprietary<br>Funds |
|------|--------------|--------------|-------------------------------|
| 2010 | \$ 1,529,090 | \$ 138,844   | \$ 1,667,934                  |
| 2011 | \$ 1,750,052 | \$ 136,550   | \$ 1,886,602                  |
| 2012 | \$ 1,500,755 | \$ 810,907   | \$ 2,311,662                  |
| 2013 | \$ 1,512,624 | \$ 1,309,848 | \$ 2,822,472                  |
| 2014 | \$ 1,281,780 | \$ 1,384,554 | \$ 2,666,334                  |
| 2015 | \$ 1,546,085 | \$ 2,744,722 | \$ 4,290,807                  |
| 2016 | \$ 1,424,365 | \$ 3,814,981 | \$ 5,239,346                  |
| 2017 | \$ 1,103,464 | \$ 2,764,649 | \$ 3,868,113                  |
| 2018 | \$ 1,033,340 | \$ 3,979,300 | \$ 5,012,640                  |
| 2019 | \$ 1,328,660 | \$ 4,672,274 | \$ 6,000,934                  |

## Acknowledgements

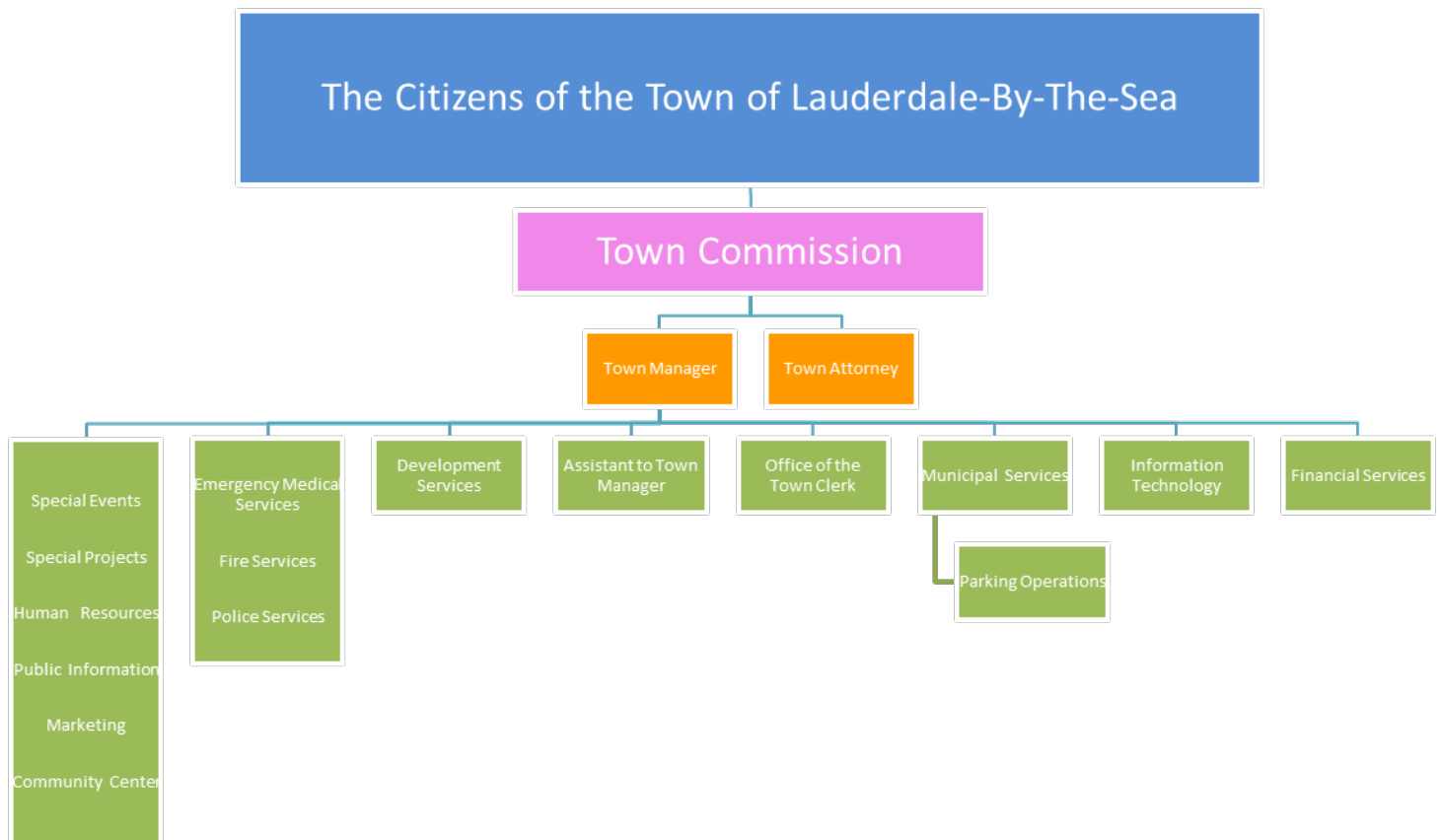
The preparation of this report could not have been accomplished without the efficient and dedicated services of Edner Saint-Jean and Sara Del Villar De Estevez of our Finance staff. We would also like to extend our thanks to the firm of Grau & Associates for their cooperation, assistance and professional conduct of the Town's annual audit. Finally, we wish to acknowledge the Town Commission for their commitment to sound accounting, transparency, financial management and the diligent manner in which they exercise their financial oversight responsibilities

Respectfully submitted,

  
Bill Vance  
Town Manager

  
Lucila Lang  
Finance Director

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
ORGANIZATION CHART  
SEPTEMBER 30, 2019**



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
TOWN OFFICIALS  
SEPTEMBER 30, 2019**

**TOWN COMMISSION**

**CHRIS VINCENT**  
Mayor

**BUZ OLDAKER**  
Vice-Mayor

**EDMUND MALKOON**  
Commissioner

**ELLIOT SOKOLOW**  
Commissioner

**RANDY STRAUSS**  
Commissioner

**TOWN ATTORNEY**  
Susan L. Trevarthen

**MANAGEMENT TEAM**

**TOWN MANAGER**  
William Vance

**ASSISTANT TO TOWN MANAGER**  
Neysa Herrera

**MUNICIPAL SERVICES DIRECTOR**  
Kenneth Rubach

**DEVELOPMENT SERVICES DIRECTOR**  
Linda Connors

**FINANCE DIRECTOR**  
Lucila Lang

**TOWN CLERK**  
Tedra Smith

**CHIEF OF EMERGENCY MEDICAL SERVICES**  
Brooke Liddle

**FIRE CHIEF**  
Judson Hopping

**POLICE CHIEF**  
Thomas Palmer

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## **INDEPENDENT AUDITOR'S REPORT**





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, Town Commission and Town Manager  
Town of Lauderdale-By-The-Sea, 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 the Town of Lauderdale-By-The-Sea, Florida ("Town"), as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal 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, and other required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The introductory section, combining fund statements, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining fund statements and budgetary comparison schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, the combining fund statements and budgetary comparison schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

June 11, 2020

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**MANAGEMENT'S DISCUSSION ANALYSIS  
(MD&A)**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of the Town of Lauderdale-By-The-Sea financial performance provides an overview of the Town's financial activities for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with the additional information that we have furnished in our letter of transmittal in the introductory section and in conjunction with the Town's basic financial statements.

### **Financial Highlights**

The assets of the Town of Lauderdale-By-The-Sea exceeded its liabilities at the close of the most recent fiscal year by \$53,209,632 (net position). Of this amount, \$15,641,359 (unrestricted net position) may be used to meet the ongoing obligations to citizens and creditors. The Town's net position increased by \$2,253,947 from the prior fiscal year primarily as a result of the Town's parking fund having generated operating income of \$1,694,043 during the fiscal year. During fiscal year 2019 the Town started reconstruction of the roadway, island, and parking on Poinciana / Bougainvillea. This project included a roadway as well as parking space reconfiguration. Also included was expansion of an existing island dividing Bougainvillea & Poinciana which received landscape and hardscape improvement. The A1A Parking lot was expanded to include the property located at 4410 Bougainvillea Drive (i.e., the former Majestica Apartment Building). The project was initially set to be completed in two phases. The first phase was completed in February 2019 and the second phase is expected to be substantially completed in November 2019 and Final Completion in December 2019. Lighting was not originally contemplated within Phase 2 and was since added with remaining funds from the project, the lighting component is anticipated to be completed by Summer 2020. Friedt Park Courtyard was scheduled to complete prior to the end of FY19 however several design modifications were made, most notably removing additional proposed parking spaces. This project is anticipated to be completed by Fall 2020.

At the close of the fiscal year 2019, the Town of Lauderdale-By-The-Sea's governmental funds reported combined ending fund balances of \$13,964,350 an increase of \$1,869,758 from the prior fiscal year.

At the end of the current fiscal year, unassigned fund balance for the general fund was \$5,842,049 or approximately 54.34% of total general fund expenditures. It is the Town's intent to continue to use the general fund balance to pay for capital projects.

### **Long-Term Debt**

The Town has no debt in any of its governmental or proprietary funds.

### **Using This Annual Report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. For governmental activities, these statements tell how services were financed in the short-term as well as the amount of funds available for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide financial statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of third parties.

## Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Town of Lauderdale-By-The-Sea's basic financial statements which have three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

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

The *statement of net position* presents information on all of the Town of Lauderdale-By-The-Sea's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

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

The government-wide financial statements distinguish functions of the Town of Lauderdale-By-The-Sea that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town of Lauderdale-By-The-Sea include general government, public safety, and physical environment, recreation, and transportation services. The business-type activities of the Town of Lauderdale-By-The-Sea include parking and sewer operations.

**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 of Lauderdale-By-The-Sea, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Town of Lauderdale-By-The-Sea's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental 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 on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government'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 government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues,

## Overview of the Financial Statements (Continued)

Expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town of Lauderdale-By-The-Sea maintains five individual governmental funds (general, capital projects, and three special revenue funds). Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital projects fund, and the total of the three special revenue funds. The general fund and capital projects funds are both considered to be major funds. The three special revenue funds are all considered to be non-major funds.

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

**Proprietary funds** The Town of Lauderdale-By-The-Sea maintains one type of proprietary fund, enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for its parking and sewer operations.

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the sewer and parking operations, both of which are considered to be major funds of the Town of Lauderdale-By- The-Sea.

**Fiduciary funds** The Town is the sponsor for the Volunteer Firefighters' Pension Plan. The *Pension Trust Fund* uses the accrual basis of accounting and is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of this fund are included on the balance sheet. We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## Government-Wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of the Town of Lauderdale-By-The-Sea's financial position. The Town's total net position was \$53,209,632 at the close of the most recent fiscal year.

By far the largest portion of the Town of Lauderdale-By-The-Sea's net position reflects its investment in capital assets (e.g., roadways, improvements, equipment, buildings, and land). The Town uses these capital assets to provide services to citizens; consequently, they are not available for future spending. A portion of the Town of Lauderdale-By-The-Sea's net position is subject to external restrictions regarding how they may be used such as the remaining balance (\$677,566) of the \$1 million settlement received from Pier Pointe which is contractually restricted to El Mar Drive improvements. The remaining balance of unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position, both for the Town as a whole, as well as for its separate governmental and business-type activities.

**Governmental activities** Governmental activities increased the Town's net position by \$287,522 in fiscal year 2019. The increase represents the extent to which the cost of operations and depreciation expense exceeded ongoing program and general revenues.

**Business-type activities** Business-type activities increased the Town of Lauderdale-By-The-Sea's net position by \$1,966,425, \$1,668,135 of which, is attributable to the parking fund.

Key components of the Town's net position are reflected in the following table:

| <b>Net Position<br/>September 30,</b>           |                         |               |                          |               |               |               |
|-------------------------------------------------|-------------------------|---------------|--------------------------|---------------|---------------|---------------|
|                                                 | Governmental Activities |               | Business-type Activities |               | Total         |               |
|                                                 | 2019                    | 2018          | 2019                     | 2018          | 2019          | 2018          |
| Current and other assets                        | \$ 15,320,451           | \$ 13,135,163 | \$ 6,529,310             | \$ 6,052,240  | \$ 21,849,761 | \$ 19,187,403 |
| Capital assets, net                             | 21,699,644              | 22,702,253    | 13,778,236               | 12,800,105    | 35,477,880    | 35,502,358    |
| Total assets                                    | 37,020,095              | 35,837,416    | 20,307,546               | 18,852,345    | 57,327,641    | 54,689,761    |
| Deferred outflows of resources                  | 1,199,904               | 1,618,034     | 115,570                  | 136,794       | 1,315,474     | 1,754,828     |
| Long-term liabilities                           | 3,467,159               | 3,155,488     | 326,779                  | 300,238       | 3,793,938     | 3,455,726     |
| Other liabilities                               | 904,730                 | 848,874       | 293,963                  | 850,514       | 1,198,693     | 1,699,388     |
| Total liabilities                               | 4,371,889               | 4,004,362     | 620,742                  | 1,150,752     | 4,992,631     | 5,155,114     |
| Deferred inflows of resources                   | 417,648                 | 308,148       | 23,204                   | 25,642        | 440,852       | 333,790       |
| Net position:                                   |                         |               |                          |               |               |               |
| Investment in capital assets                    | 21,699,644              | 22,702,253    | 13,778,236               | 12,800,105    | 35,477,880    | 35,502,358    |
| Restricted for:                                 |                         |               |                          |               |               |               |
| El Mar beautification per contractual agreement | 677,566                 | 677,566       | -                        | -             | 677,566       | 677,566       |
| Fire department                                 | 1,399,241               | 1,140,910     | -                        | -             | 1,399,241     | 1,140,910     |
| Law enforcement                                 | 13,586                  | 12,439        | -                        | -             | 13,586        | 12,439        |
| Unrestricted                                    | 9,640,425               | 8,609,772     | 6,000,934                | 5,012,640     | 15,641,359    | 13,622,412    |
| Total net position                              | \$ 33,430,462           | \$ 33,142,940 | \$ 19,779,170            | \$ 17,812,745 | \$ 53,209,632 | \$ 50,955,685 |



## Government-Wide Financial Analysis (Continued)

Key elements of the change in net position are reflected in the following table:

|                                                              | Changes in Net Position                 |               |                          |               |               |               |
|--------------------------------------------------------------|-----------------------------------------|---------------|--------------------------|---------------|---------------|---------------|
|                                                              | For the Fiscal Year Ended September 30, |               |                          |               |               |               |
|                                                              | Governmental Activities                 |               | Business-type Activities |               | Total         |               |
|                                                              | 2019                                    | 2018          | 2019                     | 2018          | 2019          | 2018          |
| Revenues:                                                    |                                         |               |                          |               |               |               |
| Program Revenues:                                            |                                         |               |                          |               |               |               |
| Charges for services                                         | \$ 2,602,751                            | \$ 2,730,633  | \$ 3,812,958             | \$ 3,414,989  | \$ 6,415,709  | \$ 6,145,622  |
| Operating grants and contributions                           | 193,393                                 | 84,696        | -                        | -             | 193,393       | 84,696        |
| General Revenues:                                            |                                         |               |                          |               |               |               |
| Property taxes                                               | 8,699,738                               | 8,271,252     | -                        | -             | 8,699,738     | 8,271,252     |
| Franchise taxes and utility taxes                            | 1,854,540                               | 1,794,609     | -                        | -             | 1,854,540     | 1,794,609     |
| Grants and contributions not restricted to specific programs | 1,037,907                               | 1,029,976     | -                        | -             | 1,037,907     | 1,029,976     |
| Unrestricted investment earnings                             | 89,366                                  | 25,317        | 34,778                   | 6,561         | 124,144       | 31,878        |
| Miscellaneous revenues                                       | 253,023                                 | 207,760       | 17,770                   | 7,500         | 270,793       | 215,260       |
| Total revenues                                               | 14,730,718                              | 14,144,243    | 3,865,506                | 3,429,050     | 18,596,224    | 17,573,293    |
| Expenses:                                                    |                                         |               |                          |               |               |               |
| General government                                           | 2,747,262                               | 2,535,113     | -                        | -             | 2,747,262     | 2,535,113     |
| Public safety                                                | 7,849,047                               | 7,427,617     | -                        | -             | 7,849,047     | 7,427,617     |
| Transportation                                               | 2,012,708                               | 1,977,665     | -                        | -             | 2,012,708     | 1,977,665     |
| Recreation                                                   | 472,021                                 | 444,051       | -                        | -             | 472,021       | 444,051       |
| Physical environment                                         | 1,362,158                               | 1,435,206     | -                        | -             | 1,362,158     | 1,435,206     |
| Sewer                                                        | -                                       | -             | 976,783                  | 855,750       | 976,783       | 855,750       |
| Parking                                                      | -                                       | -             | 922,298                  | 765,668       | 922,298       | 765,668       |
| Total expenses                                               | 14,443,196                              | 13,819,652    | 1,899,081                | 1,621,418     | 16,342,277    | 15,441,070    |
| Increase in net position                                     | 287,522                                 | 324,591       | 1,966,425                | 1,807,632     | 2,253,947     | 2,132,223     |
| Net position - beginning                                     | 33,142,940                              | 32,818,349    | 17,812,745               | 16,005,113    | 50,955,685    | 48,823,462    |
| Net position - ending                                        | \$ 33,430,462                           | \$ 33,142,940 | \$ 19,779,170            | \$ 17,812,745 | \$ 53,209,632 | \$ 50,955,685 |

Property tax revenue increased by \$428,486 primarily as the result of the Town increasing taxes by approximately \$350,000 in order to raise funds for future capital projects.

In the governmental funds, revenue from charges for services decreased by \$127,882. Grants and contributions not restricted to specific programs increased by \$7,931. Franchise tax and utility tax revenues increased by \$59,931.

In the proprietary funds, revenue from charges for services increased by \$397,969 due to a \$18,993 increase in sewer revenue and a \$378,976 increase in parking revenue.

## Government-Wide Financial Analysis (Continued)

General Government expense increased by \$212,149 and Public Safety expense increased by \$421,430. Transportation expense increased by \$35,043. The increase is the result of increased costs within Municipal Services including staff, contracts, equipment maintenance, storm drain maintenance, building maintenance, street maintenance and other operating expenses. The cost increase is also related to partial upgrade of the Town technology in 2019 and maintenance of the server.

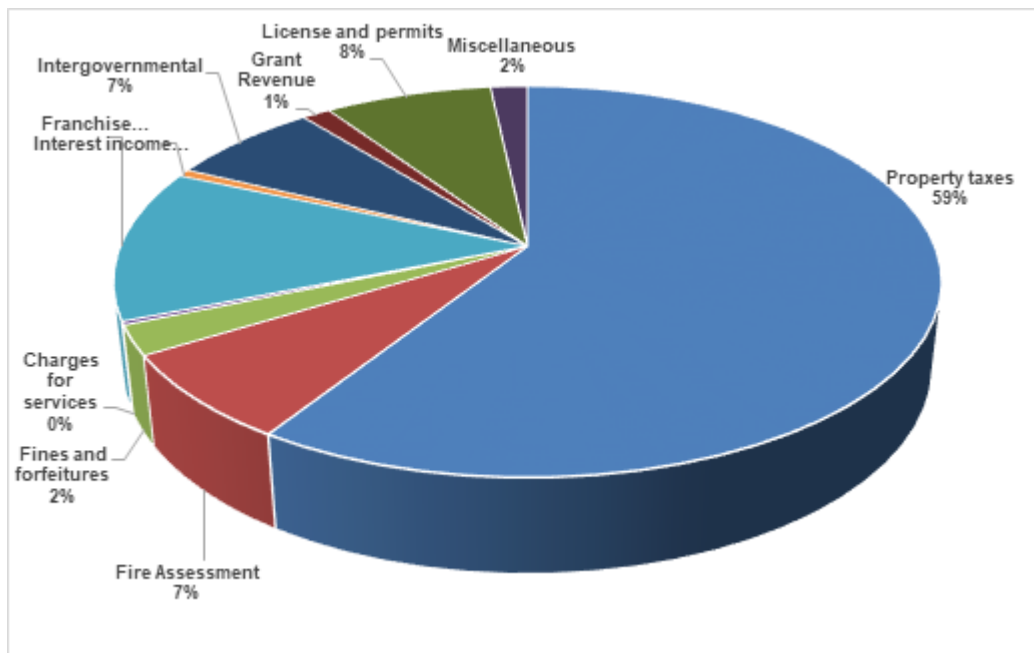
Recreation expense increased by \$27,970. This is due primarily to the purchase of a portable stage for Jarvis Hall, sound stage lights, and removing fence for Tennis Courts.

Physical Environment expense declined by \$73,048 primarily because of a large one-time expenditure in fiscal 2018. Specifically, the Town purchased new A/C unit for the Volunteer Fire Department as well as building improvements are in progress.

Sewer expense increased by \$121,033 primarily as a result of increased professional services, payments to Pompano for wastewater treatment, and pump station maintenance. Parking expense increased by \$156,630 due to an increase in fees to Paymentech for credit card processing, the sweeper lease and an increase of parking meter parts/supplies.

## Revenues – Governmental Activities

The pie chart shows the major categories of revenue in the governmental funds and the percentage of governmental fund revenue represented by each category.



## Financial Analysis of the Town's Funds

As noted earlier, the Town of Lauderdale-By-The-Sea 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 of Lauderdale-By-The-Sea's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Lauderdale-By-The-Sea's governmental funds reported combined ending fund balances of \$13,964,350 an increase of \$1,869,758 from the prior fiscal year.

The general fund is the primary operating fund of the Town. At the end of the fiscal year 2019, the fund balance of the general fund was \$8,386,635, an increase of \$1,142,559. The increase is the result of revenues being \$649,764 more than budgeted and spending \$766,140 less than budgeted. The more significant revenue surplus items were as follows: Property taxes (\$122,163), Franchise and utility taxes (\$136,880), and Fines and forfeitures (\$274,760). There was less spending than expected on Business Development & marketing (\$66,502) and General Administration (202,052).

The fund balance of the capital projects fund increased by \$627,511 to \$4,257,279 as budgeted transfers from the General Fund and interest income exceeded expenditures. There was no significant expenditure in the Capital Fund.

**Proprietary funds.** The Town of Lauderdale-By-The-Sea's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Revenues increased from the prior fiscal year in the proprietary funds. Parking revenues increased by \$378,976 from the prior fiscal year. Sewer revenues increased by \$18,993 as the result of a 2 ½ percent rate increase. Operating expenses in the sewer fund increased by \$121,033. The increase is a result of several factors including a 64% (\$62,948) increase in the payments to the City of Pompano Beach for wastewater treatment. As well as an increase in expenditures related to pump station and sewer line maintenance in the amount of \$76,387, and an increase in professional expenditures related to the installation of cured-in-place sewer lining in the amount of \$15,658. Operating expenses in the parking fund increased by \$149,225 primarily due to a partial payment for the Bougainvillea Parking Renovation in the amount \$94,320 and contractual services to process credit card parking meters payments and lease payments associated with South Ocean/Flamingo East LLC and Wens Holdings, LLC approximately \$55,000. The unrestricted net position of the Sewer and Parking Funds combined at the end of the fiscal year amounted to \$6,000,934, an increase of \$988,294 from the prior fiscal year. The increase is primarily the result of the parking fund generating operating income of \$1,694,043.

## General Fund Budgetary Highlights

The differences in the actual revenues and expenditures as compared to the budget are summarized as follows:

Ad valorem taxes are budgeted at 95% of anticipated revenue to provide an allowance for uncollected taxes and adjustment in property values as a result of appeals that occur after the millage rate is set. The Broward County Value Adjustment Board did lower the property valuations of many properties in Town after the millage rate was adopted. Property tax collections amounted to 96.5% of possible revenues.

Utility taxes came in at 108.7% of budgeted levels. Franchise fee collections came in at 106.9% of budgeted levels. Utility taxes increased 0.4% from the prior fiscal year and franchise fees declined 3.8% from the prior fiscal year.

## **General Fund Budgetary Highlights (Continued)**

Intergovernmental revenues collected were 93.3% of budget.

Actual expenditures of the general fund were approximately 6.7% less than budgeted.

Please refer to the Budgetary Comparison Schedule for more detailed information.

## **Capital Assets**

The Town of Lauderdale-By-The-Sea's investment in capital assets for its governmental and business type activities as of September 30, 2019, amounted to \$35,477,880 (net of accumulated depreciation). These are investments in capital assets which include land, buildings, infrastructure, and improvements other than buildings, machinery and equipment.

Additional information on the Town of Lauderdale-By-The-Sea's capital assets can be found in Note 7 of this report.

## **Economic Factors and Next Year's Budget**

According to Greater Fort Lauderdale Alliance Broward County's job report indicated a 4.2 percent unemployment rate in March 2020. This rate was 1.1 percentage points higher than the region's year ago rate of 3.1 percent. Nonagricultural employment increased by 2,500 jobs (+0.3 percent) over the year, with an employment of 864,500 in the Fort Lauderdale-Pompano Beach-Deerfield Beach MSA (Broward County). The region's jobless rate is 0.1 percentage point lower than the state rate of 4.3 percent. The labor force was 1,036,617, up 5,319 (+0.5 percent) over the year. There were 43,658 unemployed residents in the region.

In preparing the fiscal year 2020 budget, the Town provided funding for the following projects:

- ❖ A1A Commercial Street Lightning Upgrade
- ❖ Neighborhood Street Lightning
- ❖ Bel Air Seawall Repair
- ❖ Palm Club Sewer
- ❖ Improve the Friedt Municipal Park.
- ❖ Town Hall Complex-Jarvis Hall exterior Flooring and Railing
- ❖ Datura Portal Upgrade -Shelter Replacement

## **Requests for Information**

This financial report is designed to provide a general overview of the Town of Lauderdale-By-The-Sea's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Budget and Finance, Town of Lauderdale-By-The-Sea, 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308, or at [financedepartment@lbts-fl.gov](mailto:financedepartment@lbts-fl.gov).

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## **BASIC FINANCIAL STATEMENTS**

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2019**

|                                                               | <b>Governmental</b> | <b>Business-type</b> |               |
|---------------------------------------------------------------|---------------------|----------------------|---------------|
|                                                               | <b>Activities</b>   | <b>Activities</b>    | <b>Total</b>  |
| <u><b>ASSETS</b></u>                                          |                     |                      |               |
| Cash and cash equivalents                                     | \$ 14,277,620       | \$ 6,325,966         | \$ 20,603,586 |
| Investments                                                   | 255,011             | -                    | 255,011       |
| Accounts receivable, net                                      | 289,617             | 190,590              | 480,207       |
| Internal balances                                             | 2,246               | (2,246)              | -             |
| Prepaid items                                                 | 44,586              | 15,000               | 59,586        |
| Net pension asset - Volunteer Firefighters Pension Plan       | 451,371             | -                    | 451,371       |
| Capital assets:                                               |                     |                      |               |
| Nondepreciable capital assets                                 | 2,078,487           | 9,741,907            | 11,820,394    |
| Depreciable capital assets, net                               | 19,621,157          | 4,036,329            | 23,657,486    |
| Total assets                                                  | 37,020,095          | 20,307,546           | 57,327,641    |
| <u><b>DEFERRED OUTFLOWS OF RESOURCES</b></u>                  |                     |                      |               |
| Volunteer Firefighters Pension Plan                           | 59,759              | -                    | 59,759        |
| Other Post Employment Benefits                                | 15,721              | 1,445                | 17,166        |
| Florida Retirement System Pension Plan                        | 1,124,424           | 114,125              | 1,238,549     |
| Total deferred outflows of resources                          | 1,199,904           | 115,570              | 1,315,474     |
| <u><b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND</b></u> |                     |                      |               |
| <u><b>NET POSITION</b></u>                                    |                     |                      |               |
| Liabilities:                                                  |                     |                      |               |
| Accounts payable and other liabilities                        | 611,397             | 270,076              | 881,473       |
| Contracts and retainage payable                               | 23,620              | -                    | 23,620        |
| Accrued liabilities                                           | 145,827             | 7,191                | 153,018       |
| Unearned revenues                                             | 97,502              | 16,696               | 114,198       |
| Deposits                                                      | 26,384              | -                    | 26,384        |
| Noncurrent liabilities due within one year                    | 11,549              | -                    | 11,549        |
| Noncurrent liabilities:                                       |                     |                      |               |
| Net Other Post Employment Benefit obligation                  | 123,642             | 11,361               | 135,003       |
| Net pension liability - Florida Retirement System             | 3,228,025           | 315,418              | 3,543,443     |
| Due in more than one year                                     | 103,943             | -                    | 103,943       |
| Total liabilities                                             | 4,371,889           | 620,742              | 4,992,631     |
| Deferred inflows of resources:                                |                     |                      |               |
| Volunteer Firefighters Pension Plan                           | 186,425             | -                    | 186,425       |
| Florida Retirement System Pension Plan                        | 231,223             | 23,204               | 254,427       |
| Total deferred outflows of resources                          | 417,648             | 23,204               | 440,852       |
| Net position:                                                 |                     |                      |               |
| Investment in capital assets                                  | 21,699,644          | 13,778,236           | 35,477,880    |
| Restricted for:                                               |                     |                      |               |
| El Mar beautification per contractual agreement               | 677,566             | -                    | 677,566       |
| Law enforcement                                               | 13,586              | -                    | 13,586        |
| Fire department                                               | 1,399,241           | -                    | 1,399,241     |
| Unrestricted                                                  | 9,640,425           | 6,000,934            | 15,641,359    |
| Total net position                                            | \$ 33,430,462       | \$ 19,779,170        | \$ 53,209,632 |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

| Functions/Programs                                              | Expenses      | Program Revenues           |                                          | Net (Expenses) Revenue and<br>Changes in Net Position |                                 | Total          |
|-----------------------------------------------------------------|---------------|----------------------------|------------------------------------------|-------------------------------------------------------|---------------------------------|----------------|
|                                                                 |               | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities                            | Business-<br>type<br>Activities |                |
| Primary government:                                             |               |                            |                                          |                                                       |                                 |                |
| Governmental activities:                                        |               |                            |                                          |                                                       |                                 |                |
| General government                                              | \$ 2,747,262  | \$ 1,502,532               | \$ -                                     | \$ (1,244,730)                                        | \$ -                            | \$ (1,244,730) |
| Public safety                                                   | 7,849,047     | 1,100,219                  | -                                        | (6,748,828)                                           | -                               | (6,748,828)    |
| Transportation                                                  | 2,012,708     | -                          | -                                        | (2,012,708)                                           | -                               | (2,012,708)    |
| Recreation                                                      | 472,021       | -                          | 193,393                                  | (278,628)                                             | -                               | (278,628)      |
| Physical environment                                            | 1,362,158     | -                          | -                                        | (1,362,158)                                           | -                               | (1,362,158)    |
| Total government activities                                     | 14,443,196    | 2,602,751                  | 193,393                                  | (11,647,052)                                          | -                               | (11,647,052)   |
| Business-type activities:                                       |               |                            |                                          |                                                       |                                 |                |
| Sewer                                                           | 976,783       | 1,196,617                  | -                                        | -                                                     | 219,834                         | 219,834        |
| Parking                                                         | 922,298       | 2,616,341                  | -                                        | -                                                     | 1,694,043                       | 1,694,043      |
| Total business-type activities                                  | 1,899,081     | 3,812,958                  | -                                        | -                                                     | 1,913,877                       | 1,913,877      |
| Total primary government                                        | \$ 16,342,277 | \$ 6,415,709               | \$ 193,393                               | (11,647,052)                                          | 1,913,877                       | (9,733,175)    |
| General revenues:                                               |               |                            |                                          |                                                       |                                 |                |
| Property taxes                                                  |               |                            |                                          | 8,699,738                                             | -                               | 8,699,738      |
| Franchise taxes and utility taxes                               |               |                            |                                          | 1,854,540                                             | -                               | 1,854,540      |
| Grants and contributions not restricted<br>to specific programs |               |                            |                                          | 1,037,907                                             | -                               | 1,037,907      |
| Unrestricted investment earnings                                |               |                            |                                          | 89,366                                                | 34,778                          | 124,144        |
| Miscellaneous revenues                                          |               |                            |                                          | 253,023                                               | 17,770                          | 270,793        |
| Total general revenues and transfers                            |               |                            |                                          | 11,934,574                                            | 52,548                          | 11,987,122     |
| Change in net position                                          |               |                            |                                          | 287,522                                               | 1,966,425                       | 2,253,947      |
| Net position - beginning                                        |               |                            |                                          | 33,142,940                                            | 17,812,745                      | 50,955,685     |
| Net position - ending                                           |               |                            |                                          | \$ 33,430,462                                         | \$ 19,779,170                   | \$ 53,209,632  |

See notes to the financial statements.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2019**

|                                             | <b>Major Funds</b>  |                     |                     | <b>Total</b>         |
|---------------------------------------------|---------------------|---------------------|---------------------|----------------------|
|                                             | <b>General</b>      | <b>Capital</b>      | <b>Non-Major</b>    | <b>Governmental</b>  |
|                                             | <b>Fund</b>         | <b>Projects</b>     | <b>Funds</b>        | <b>Funds</b>         |
|                                             |                     | <b>Fund</b>         |                     |                      |
| <b><u>ASSETS</u></b>                        |                     |                     |                     |                      |
| Cash and cash equivalents                   | \$ 8,547,083        | \$ 4,297,230        | \$ 1,433,307        | \$ 14,277,620        |
| Investments                                 | 255,011             | -                   | -                   | 255,011              |
| Accounts receivable, net                    | 289,617             | -                   | -                   | 289,617              |
| Due from other funds                        | 121,683             | -                   | 20,429              | 142,112              |
| Prepaid items                               | 44,586              | -                   | -                   | 44,586               |
| Total assets                                | <u>\$ 9,257,980</u> | <u>\$ 4,297,230</u> | <u>\$ 1,453,736</u> | <u>\$ 15,008,946</u> |
| <b><u>LIABILITIES AND FUND BALANCES</u></b> |                     |                     |                     |                      |
| <b>Liabilities:</b>                         |                     |                     |                     |                      |
| Accounts payable and other liabilities      | \$ 594,096          | \$ -                | \$ 17,301           | \$ 611,397           |
| Contracts and retainage payable             | -                   | 23,620              | -                   | 23,620               |
| Accrued liabilities                         | 145,827             | -                   | -                   | 145,827              |
| Due to other funds                          | 31,644              | 15,831              | 92,391              | 139,866              |
| Unearned revenue                            | 73,394              | 500                 | 23,608              | 97,502               |
| Deposits                                    | 26,384              | -                   | -                   | 26,384               |
| Total liabilities                           | <u>871,345</u>      | <u>39,951</u>       | <u>133,300</u>      | <u>1,044,596</u>     |
| <b>Fund balances:</b>                       |                     |                     |                     |                      |
| <b>Nonspendable:</b>                        |                     |                     |                     |                      |
| Prepaid items                               | 44,586              | -                   | -                   | 44,586               |
| <b>Restricted for:</b>                      |                     |                     |                     |                      |
| Fire department                             | -                   | -                   | 1,399,241           | 1,399,241            |
| Law enforcement                             | -                   | -                   | 13,586              | 13,586               |
| El Mar beautification per contract          | -                   | 677,566             | -                   | 677,566              |
| <b>Assigned to:</b>                         |                     |                     |                     |                      |
| Emergency reserve                           | 2,500,000           | -                   | -                   | 2,500,000            |
| Capital projects                            | -                   | 3,579,713           | -                   | 3,579,713            |
| Unassigned                                  | 5,842,049           | -                   | (92,391)            | 5,749,658            |
| Total fund balances                         | <u>8,386,635</u>    | <u>4,257,279</u>    | <u>1,320,436</u>    | <u>13,964,350</u>    |
| Total liabilities and fund balances         | <u>\$ 9,257,980</u> | <u>\$ 4,297,230</u> | <u>\$ 1,453,736</u> | <u>\$ 15,008,946</u> |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 13,964,350

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

Capital assets used in governmental activities are not financial assets and,  
therefore, are not reported as assets in the governmental funds. The statement  
of net position includes those capital assets, net of any accumulated  
depreciation, in the assets of the government as a whole.

|                          |                     |            |
|--------------------------|---------------------|------------|
| Cost of capital assets   | 40,812,637          |            |
| Accumulated depreciation | <u>(19,112,993)</u> | 21,699,644 |

|                                                                                                                                                                                     |  |         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|
| The net pension asset is not reported as a fund asset in the governmental fund<br>financial statements, but is reported as an asset in the government-wide<br>financial statements. |  | 451,371 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|

|                                                                                                                                            |  |           |
|--------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|
| Deferred outflows of resources related to the pension and other post<br>employment benefits are recorded in the statement of net position. |  | 1,199,904 |
|--------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|

|                                                                                                        |  |           |
|--------------------------------------------------------------------------------------------------------|--|-----------|
| Deferred inflows of resources related to the pension are recorded in the<br>statement of net position. |  | (417,648) |
|--------------------------------------------------------------------------------------------------------|--|-----------|

Liabilities not due and payable from current available resources are not reported  
as liabilities in the governmental fund financial statements. All liabilities, both  
current and long-term, are reported in the government-wide financial statements.

|                                                   |  |             |
|---------------------------------------------------|--|-------------|
| Compensated absences                              |  | (115,492)   |
| Net pension liability - Florida Retirement System |  | (3,228,025) |
| Other Post Employment Benefit obligation          |  | (123,642)   |

|                                         |  |                      |
|-----------------------------------------|--|----------------------|
| Net position of governmental activities |  | <u>\$ 33,430,462</u> |
|-----------------------------------------|--|----------------------|

See notes to the financial statements

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <b>Major Funds</b>      |                                      |                            | <b>Total</b>                  |
|--------------------------------------------------------------|-------------------------|--------------------------------------|----------------------------|-------------------------------|
|                                                              | <b>General<br/>Fund</b> | <b>Capital<br/>Projects<br/>Fund</b> | <b>Non-Major<br/>Funds</b> | <b>Governmental<br/>Funds</b> |
| Revenues:                                                    |                         |                                      |                            |                               |
| Property taxes and fire assessments                          | \$ 8,699,738            | \$ -                                 | \$ 1,055,588               | \$ 9,755,326                  |
| Franchise fees and utility taxes                             | 1,854,540               | -                                    | -                          | 1,854,540                     |
| Intergovernmental                                            | 1,037,907               | -                                    | -                          | 1,037,907                     |
| Fines and forfeitures                                        | 357,287                 | -                                    | -                          | 357,287                       |
| Charges for services                                         | 10,678                  | -                                    | 33,953                     | 44,631                        |
| Licenses and permits                                         | 144,711                 | -                                    | 1,000,534                  | 1,145,245                     |
| Interest income and other                                    | 58,024                  | 22,435                               | 8,907                      | 89,366                        |
| Grant revenue                                                | 193,393                 | -                                    | -                          | 193,393                       |
| Miscellaneous revenues                                       | 251,414                 | -                                    | 1,609                      | 253,023                       |
| Total revenues                                               | 12,607,692              | 22,435                               | 2,100,591                  | 14,730,718                    |
| Expenditures:                                                |                         |                                      |                            |                               |
| Current:                                                     |                         |                                      |                            |                               |
| General government                                           | 2,390,798               | 50,104                               | 18,038                     | 2,458,940                     |
| Public safety                                                | 5,842,450               | -                                    | 1,839,274                  | 7,681,724                     |
| Transportation                                               | 1,733,786               | -                                    | -                          | 1,733,786                     |
| Recreation                                                   | 460,021                 | -                                    | -                          | 460,021                       |
| Physical environment                                         | 221,694                 | -                                    | -                          | 221,694                       |
| Capital outlay                                               | 102,964                 | 144,820                              | 57,011                     | 304,795                       |
| Total expenditures                                           | 10,751,713              | 194,924                              | 1,914,323                  | 12,860,960                    |
| Excess (deficiency) of revenues<br>over (under) expenditures | 1,855,979               | (172,489)                            | 186,268                    | 1,869,758                     |
| Other financing sources (uses):                              |                         |                                      |                            |                               |
| Transfers in                                                 | 99,580                  | 800,000                              | 13,000                     | 912,580                       |
| Transfers out                                                | (813,000)               | -                                    | (99,580)                   | (912,580)                     |
| Total other financing sources (uses)                         | (713,420)               | 800,000                              | (86,580)                   | -                             |
| Net change in fund balances                                  | 1,142,559               | 627,511                              | 99,688                     | 1,869,758                     |
| Fund balances, beginning                                     | 7,244,076               | 3,629,768                            | 1,220,748                  | 12,094,592                    |
| Fund balances, ending                                        | \$ 8,386,635            | \$ 4,257,279                         | \$ 1,320,436               | \$ 13,964,350                 |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds \$ 1,869,758

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

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of certain of those assets is eliminated and capitalized as capital assets. 278,928

Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense on the statement of activities. (1,281,537)

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the fund financial statements. The details of the differences are as follows:

|                                                                |            |
|----------------------------------------------------------------|------------|
| Change in compensated absences                                 | 8,058      |
| Change in Other Post Employment Benefit obligation             | 3,443      |
| Changes related to the FRS net pension liability (NPL)         | (537,703)  |
| Changes related to the Volunteer Firefighters Pension Plan NPL | (53,425)   |
| Change in net position of governmental activities              | \$ 287,522 |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2019**

|                                                                                | <b>Enterprise Funds</b>         |                      |                      |
|--------------------------------------------------------------------------------|---------------------------------|----------------------|----------------------|
|                                                                                | <b>Sewer Utility<br/>System</b> | <b>Parking</b>       | <b>Total</b>         |
| <b><u>ASSETS</u></b>                                                           |                                 |                      |                      |
| Current Assets:                                                                |                                 |                      |                      |
| Cash and cash equivalents                                                      | \$ 1,344,926                    | \$ 4,981,040         | \$ 6,325,966         |
| Accounts receivable, net                                                       | 176,745                         | 13,845               | 190,590              |
| Due from other funds                                                           | -                               | 11,215               | 11,215               |
| Prepaid items                                                                  | -                               | 15,000               | 15,000               |
| Total current assets                                                           | <u>1,521,671</u>                | <u>5,021,100</u>     | <u>6,542,771</u>     |
| Noncurrent Assets:                                                             |                                 |                      |                      |
| Capital Assets:                                                                |                                 |                      |                      |
| Land                                                                           | -                               | 8,717,073            | 8,717,073            |
| Equipment                                                                      | 39,504                          | 192,053              | 231,557              |
| Buildings and utility plant                                                    | 4,199,413                       | 1,469,187            | 5,668,600            |
| Construction in progress                                                       | 1                               | 1,024,833            | 1,024,834            |
| Total capital assets                                                           | <u>4,238,918</u>                | <u>11,403,146</u>    | <u>15,642,064</u>    |
| Less accumulated depreciation                                                  | <u>(1,677,746)</u>              | <u>(186,082)</u>     | <u>(1,863,828)</u>   |
| Net capital assets                                                             | <u>2,561,172</u>                | <u>11,217,064</u>    | <u>13,778,236</u>    |
| Total noncurrent assets                                                        | <u>2,561,172</u>                | <u>11,217,064</u>    | <u>13,778,236</u>    |
| Total assets                                                                   | <u>4,082,843</u>                | <u>16,238,164</u>    | <u>20,321,007</u>    |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>                                   |                                 |                      |                      |
| Florida Retirement System Pension Plan                                         | 57,065                          | 57,060               | 114,125              |
| Other Post Employment Benefits                                                 | 636                             | 809                  | 1,445                |
| Total deferred outflows of resources                                           | <u>57,701</u>                   | <u>57,869</u>        | <u>115,570</u>       |
| <b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES,<br/>AND NET POSITION</u></b> |                                 |                      |                      |
| Current Liabilities:                                                           |                                 |                      |                      |
| Accounts payable                                                               | \$ 61,850                       | \$ 208,226           | \$ 270,076           |
| Accrued liabilities                                                            | 1,092                           | 6,099                | 7,191                |
| Due to other funds                                                             | 13,461                          | -                    | 13,461               |
| Unearned revenue                                                               | -                               | 16,696               | 16,696               |
| Total current liabilities                                                      | <u>76,403</u>                   | <u>231,021</u>       | <u>307,424</u>       |
| Long-Term Liabilities:                                                         |                                 |                      |                      |
| Other Post Employment Benefit Obligation                                       | 4,999                           | 6,362                | 11,361               |
| Net pension liability - Florida Retirement System                              | 157,708                         | 157,710              | 315,418              |
| Total long-term liabilities                                                    | <u>162,707</u>                  | <u>164,072</u>       | <u>326,779</u>       |
| Total Liabilities                                                              | <u>239,110</u>                  | <u>395,093</u>       | <u>634,203</u>       |
| Deferred inflows of resources:                                                 |                                 |                      |                      |
| Florida Retirement system Pension Plan                                         | 11,602                          | 11,602               | 23,204               |
| Total deferred outflows of resources                                           | <u>11,602</u>                   | <u>11,602</u>        | <u>23,204</u>        |
| Net position:                                                                  |                                 |                      |                      |
| Investment in capital assets                                                   | 2,561,172                       | 11,217,064           | 13,778,236           |
| Unrestricted                                                                   | 1,328,660                       | 4,672,274            | 6,000,934            |
| Total net position                                                             | <u>\$ 3,889,832</u>             | <u>\$ 15,889,338</u> | <u>\$ 19,779,170</u> |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                           | <b>Enterprise Funds</b> |                      |                      |
|-------------------------------------------|-------------------------|----------------------|----------------------|
|                                           | <b>Sewer Utility</b>    |                      |                      |
|                                           | <b>System</b>           | <b>Parking</b>       | <b>Total</b>         |
| Operating revenues:                       |                         |                      |                      |
| Charges for services                      | \$ 1,196,617            | \$ 2,616,341         | \$ 3,812,958         |
| Total operating revenues                  | <u>1,196,617</u>        | <u>2,616,341</u>     | <u>3,812,958</u>     |
| Operating expenses:                       |                         |                      |                      |
| Operating, administrative and maintenance | 908,391                 | 873,082              | 1,781,473            |
| Depreciation and amortization             | 68,392                  | 49,216               | 117,608              |
| Total operating expenses                  | <u>976,783</u>          | <u>922,298</u>       | <u>1,899,081</u>     |
| Operating income                          | <u>219,834</u>          | <u>1,694,043</u>     | <u>1,913,877</u>     |
| Nonoperating revenues (expenses):         |                         |                      |                      |
| Interest income                           | 7,094                   | 27,684               | 34,778               |
| Other income                              | -                       | 17,770               | 17,770               |
| Total nonoperating revenues (expenses)    | <u>7,094</u>            | <u>45,454</u>        | <u>52,548</u>        |
| Change in net position                    | 226,928                 | 1,739,497            | 1,966,425            |
| Net position - beginning                  | <u>3,662,904</u>        | <u>14,149,841</u>    | <u>17,812,745</u>    |
| Net position - ending                     | <u>\$ 3,889,832</u>     | <u>\$ 15,889,338</u> | <u>\$ 19,779,170</u> |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                                                                                        | <b>Enterprise Funds</b> |                |              |
|------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------|--------------|
|                                                                                                                        | <b>Sewer Utility</b>    |                |              |
|                                                                                                                        | <b>System</b>           | <b>Parking</b> | <b>Total</b> |
| Cash Flows From Operating Activities                                                                                   |                         |                |              |
| Receipts from customers and users                                                                                      | \$ 1,117,301            | \$ 2,589,910   | \$ 3,707,211 |
| Payments to suppliers                                                                                                  | (1,142,152)             | (802,797)      | (1,944,949)  |
| Payments to employees                                                                                                  | (154,387)               | (102,974)      | (257,361)    |
| Net cash provided (used) by operating activities                                                                       | (179,238)               | 1,684,139      | 1,504,901    |
| Cash Flows Provided (Used) By Noncapital Financing Activities                                                          |                         |                |              |
| Miscellaneous                                                                                                          | -                       | 17,770         | 17,770       |
| Net cash provided (used) by noncapital financing                                                                       | -                       | 17,770         | 17,770       |
| Cash Flows Provided (Used) By Capital and Related Financing Activities                                                 |                         |                |              |
| Purchase of capital assets                                                                                             | -                       | (1,095,739)    | (1,095,739)  |
| Net cash provided (used) by capital and related financing activities                                                   | -                       | (1,095,739)    | (1,095,739)  |
| Cash Flows Provided (Used) By Investing Activities                                                                     |                         |                |              |
| Interest received                                                                                                      | 7,094                   | 27,684         | 34,778       |
| Net cash provided (used) by investing activities                                                                       | 7,094                   | 27,684         | 34,778       |
| Net increase (decrease) in cash                                                                                        | (172,144)               | 633,854        | 461,710      |
| Cash and cash equivalents, beginning                                                                                   | 1,517,070               | 4,347,186      | 5,864,256    |
| Cash and cash equivalents, ending                                                                                      | \$ 1,344,926            | \$ 4,981,040   | \$ 6,325,966 |
| Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities operating income (loss): |                         |                |              |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:                  |                         |                |              |
| Depreciation and amortization                                                                                          | 68,392                  | 49,216         | 117,608      |
| Changes in assets and liabilities:                                                                                     |                         |                |              |
| (Increase)/Decrease in accounts receivable                                                                             | (24,157)                | (5,700)        | (29,857)     |
| (Increase)/Decrease in interfund receivable                                                                            | 1,460                   | (424)          | 1,036        |
| (Increase)/Decrease in deferred outflows of resources                                                                  | 10,660                  | 10,564         | 21,224       |
| Increase/(Decrease) in accounts payable                                                                                | (410,997)               | (60,780)       | (471,777)    |
| Increase/(Decrease) in accrued liabilities                                                                             | 480                     | 5,133          | 5,613        |
| Increase/(Decrease) in interfund payable                                                                               | (56,619)                | (32,821)       | (89,440)     |
| Increase/(Decrease) in unearned revenue                                                                                | -                       | 12,514         | 12,514       |
| Increase/(Decrease) in Other Post Employment Benefit                                                                   | (1,054)                 | (369)          | (1,423)      |
| Increase/(Decrease) in net pension liability                                                                           | 13,982                  | 13,982         | 27,964       |
| Increase/(Decrease) in deferred inflows of resources                                                                   | (1,219)                 | (1,219)        | (2,438)      |
| Total adjustments                                                                                                      | (399,072)               | (9,904)        | (408,976)    |
| Net cash provided (used) by operating activities                                                                       | \$ (179,238)            | \$ 1,684,139   | \$ 1,504,901 |

See notes to the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUND**  
**SEPTEMBER 30, 2019**

|                                      | <u>Pension Trust<br/>Fund</u> |
|--------------------------------------|-------------------------------|
| <u>ASSETS</u>                        |                               |
| Cash                                 | \$ 212,092                    |
| Investments, at fair value:          |                               |
| US government obligations            | 80,279                        |
| Corporate bonds                      | 644,186                       |
| Foreign bonds                        | 50,573                        |
| Common stock                         | 1,392,688                     |
| Accrued investment income            | 5,870                         |
| Total assets                         | <u>2,385,688</u>              |
| Liabilities                          |                               |
| Accounts payable                     | <u>2,659</u>                  |
| Total liabilities                    | <u>2,659</u>                  |
| <u>NET POSITION</u>                  |                               |
| Net position restricted for pensions | <u>\$ 2,383,029</u>           |

See notes to the financial statements.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                               | <b>Pension Trust<br/>Fund</b> |
|-----------------------------------------------|-------------------------------|
| <b>ADDITIONS</b>                              |                               |
| Contributions:                                |                               |
| Plan member                                   | \$ 13,913                     |
| Employer                                      | 13,913                        |
| State                                         | 52,752                        |
| Total contributions                           | <u>80,578</u>                 |
| Investment income (loss):                     |                               |
| Net appreciation in fair value of investments | 99,035                        |
| Interest and dividends                        | 45,652                        |
| Less: investment expenses                     | 9,890                         |
| Net investment income (loss)                  | <u>134,797</u>                |
| Total additions                               | <u>215,375</u>                |
| <b>DEDUCTIONS</b>                             |                               |
| Pension benefits                              | 91,580                        |
| Refunds of contributions                      | 6,559                         |
| Administrative expenses                       | 35,131                        |
| Total deductions                              | <u>133,270</u>                |
| Net increase (decrease)                       | 82,105                        |
| Net position restricted for pensions:         |                               |
| Beginning                                     | 2,300,924                     |
| Ending                                        | <u>\$ 2,383,029</u>           |

See notes to the financial statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Lauderdale-By-The-Sea, Florida ("Town") was incorporated in 1947. The Town operates under a Commission-Manager form of government and provides a full range of municipal services, including public safety (police and fire), parks and recreation, public works, building, zoning and code enforcement, and general administrative services. The Town also operates two enterprise activities: sewer and parking.

The basic financial statements of the Town have been prepared in accordance with accounting principles generally accepted in the United States ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

**1. Financial Reporting Entity**

The financial statements were prepared in accordance with governmental accounting standards, which establish standards for defining and reporting on the financial reporting entity. The definition of the financial reporting entity is based upon the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of the elected officials. 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. The Town is financially accountable for a component unit if an organization is fiscally dependent on it and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Town regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government, or a jointly appointed board. A blended component unit, although a legally separate entity, is, in substance, part of the Town's operations and so data from this unit is combined with data of the Town. Based upon the application of these criteria, there were no organizations that met the criteria described above.

**2. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary 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 inter-governmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Interfund services provided and used are not eliminated in the process of consolidation.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific or segment. *Program revenues* include: 1) charges to customers 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*.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**2. Government-Wide and Fund Financial Statements (Continued)**

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**3. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. 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 revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, if any, are recorded only when payment is due.

The Town's fiduciary fund is presented in the fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide financial statements.

Property taxes, charges for services, franchise fees and other taxes, intergovernmental revenues, and interest associated with the current fiscal period are considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. Other receipts and fees, including fines, become measurable and available when cash is received by the Town and are recognized as revenue at that time.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all or most of the Town's general activities except those required to be accounted for in another fund.

The *Capital Projects Fund* is used to account for the acquisition and construction of major capital facilities.

The Town reports the following non-major governmental funds:

The *Police Training and Forfeiture Fund* is used to account for the portion of traffic citation revenue dedicated to police training, the confiscation of property and the related authorized law enforcement expenditures.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

The *Building Fund* is used to account for the building permitting revenue and related permitting and enforcement activities.

The *Fire Fund* is used to account for the fire assessment revenues dedicated to fire protection and fire prevention services and the related authorized volunteer fire department expenditures.

The Town reports the following major proprietary funds:

The *Sewer Utility Fund* accounts for the activities associated with providing sewer services within the Town.

The *Parking Fund* accounts for parking meter revenue in the Town's business district.

Additionally, the Town reports the following fiduciary fund:

The *Pension Trust Fund* accounts for the activities of the Volunteer Fire Department's Pension Plan and the accumulation of resources for pension benefits.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's various utility functions and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total position. Proprietary funds distinguish *operating* revenues and expenses from *non-operating* 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 Town's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. New Accounting Standards Adopted**

During fiscal year 2019, the Town adopted the following new accounting standards as follows:

*GASB Statement No. 83 - Certain Asset Retirement Obligations*

This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

*GASB Statement No. 88 - Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.

**5. Capital Assets**

Capital assets which include property, plant and equipment, and all infrastructure assets (e.g., roads, bridges, sidewalks, bike paths, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The Town has elected to retroactively apply the capitalization requirements of GASB Statement No. 34 to major general infrastructure assets acquired since 1980.

The costs of normal maintenance and repairs that does not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the fiscal year ended 2019, there was no interest to be capitalized.

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u>                                | <u>Years</u> |
|----------------------------------------------|--------------|
| Buildings                                    | 30 - 50      |
| Utility plant                                | 25 - 75      |
| Infrastructure                               | 50           |
| Improvements other than buildings            | 25           |
| Furniture, fixtures, machinery and equipment | 5 - 10       |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Deposits and Investments**

Town administration is authorized to invest in those instruments authorized by the Florida statutes.

Investments are measured at amortized cost or fair value as required by generally accepted accounting principles. Additional information regarding the fair value measurement of investments and amortized cost is disclosed in Note 2.

Cash and cash equivalents, for purposes of the statement of cash flows, include cash and investments which are defined as short-term, highly liquid investments with original maturities of twelve months or less.

**7. Interfund Receivables and Payables**

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

**8. Receivables**

Receivables include amounts due from other governments and others for services provided by the Town. Receivables are recorded and revenues are recognized as earned or as specific program expenditures/expenses are incurred. Allowances for uncollectible receivables, if any, are based upon historical trends and the periodic aging of receivables.

**9. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

**10. Compensated Absences**

Town employees are granted vacation in varying amounts based on length of service and sick leave at the rate of one day per month. For employees hired after September 30, 2011, up to 15 days of annual leave may be carried forward from one calendar year into the next calendar year. Accumulated leave in excess of 15 days must be used by December 31st of each calendar year or it will be lost. In the event of termination, an employee is reimbursed for accumulated vacation days. Up to 60 days of sick leave may be accrued and carried forward into the next year. Employees hired prior to October 1, 2011 are reimbursed for 25% of accumulated sick leave upon leaving Town employment in good standing. Employees hired after September 30, 2011 will be reimbursed for 0% - 15% of accumulated sick leave, depending on their number of years of continuous service.

The cost of accumulated vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee retirements or resignations. The general fund has been used to liquidate these amounts.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**11. Long-Term Obligations**

In the government-wide financial statements, and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the bonds using the straight-line method. Bonds are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**12. Unearned Revenue**

Unearned revenue arises when resources are received by the Town before it has a legal claim to them.

**13. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General, Special Revenue, and Capital Projects Funds. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at fiscal year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget.

**14. 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.

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.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**15. Net Position**

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position of the government-wide and proprietary funds is categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets is that portion of net position that relates to the Town's capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct or improve those assets, excluding unexpended proceeds.

Restricted net position is that portion of net position that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of net position that does not meet the definition of either of the other two components.

**16. Fund Equity**

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The Town can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution or ordinance) of the Town Commission, the Town's highest level of decision-making authority. Commitments may be changed or lifted only by the Town Commission taking the same formal action (resolution or ordinance) that imposed the constraint originally.

Assigned fund balance – Includes spendable fund balance amounts established by the Town Commission that are intended to be used for specific purposes that are neither considered restricted nor committed.

The Town first uses 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.

**17. Use of Estimates**

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States of America. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred inflows/outflows, the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenditures/expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory, pension and postretirement obligations, and useful lives and impairment of tangible and intangible assets, among others. Actual results could differ from these estimates.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**18. Pensions**

**Volunteer Firefighters Pension Fund**

Plan member contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits paid directly to participants and refunds of contributions are recognized when due and payable in accordance with the terms of the plan. The Town funds the contributions to its Volunteer Firefighters Pension Plan based on the actuarial required contribution. The net pension asset is reported in the government-wide financial statements and represents the difference between the plan's fiduciary net position and the total pension liability.

**Florida Retirement System**

In the government-wide statement of net position, liabilities are recognized for the Town's proportionate share of the net pension liability for the Florida Retirement System pension plan and Retiree Health Insurance Subsidy Program. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Florida Retirement System defined benefit pension plan (FRS Pension Plan) and the Retiree Health Insurance Subsidy Program defined benefit pension plan (HIS Program), and additions to/deductions from the FRS Pension Plan's and the HIS Program's fiduciary net position have been determined on the same basis as they are reported by the FRS Pension Plan and the HIS Program plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**Deposits**

All of the Town's deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, *Florida Security for Public Deposits Act*. Under the Act, every qualified public depository shall deposit with the Treasurer eligible collateral of the depository to be held subject to his or her order. The Treasurer, by rule, shall establish minimum required collateral pledging levels. The pledging level may range from 25% to 125% of the average monthly balance of public deposits depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. Any potential losses to public depositors are covered by applicable deposit insurance, sale of securities pledged as collateral and, if necessary, assessments against other qualified public depositories of the same type as the depository in default.

**Investments - Town**

The Town has adopted an investment policy in accordance with Florida Statutes to establish guidelines for the efficient management of its cash reserves. The Town is authorized to invest in obligations of the U.S. Treasury, its agencies and instrumentalities, certificates of deposit, the State Board of Administration investment pool, any intergovernmental investment pools authorized pursuant to Chapter 163 of the Florida Statutes, SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency, and securities of any interest in any open-end or closed-end management type investment company or investment trust registered under the Investment Company Act of 1940, provided that the portfolio is limited to obligations of the U.S. government, its agencies and instrumentalities and to repurchase agreements fully collateralized by such U.S. government obligations and provided that such investment company or investment trust takes delivery of such collateral either directly or through an authorized custodian.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments – Town (Continued)**

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The Town has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

As of September 30, 2019, the Town had the following investments:

|                                                                            | Amortized Cost    | Credit Risk | Weighted<br>Average<br>Maturity |
|----------------------------------------------------------------------------|-------------------|-------------|---------------------------------|
| Investment in Local Government Surplus<br>Funds Trust Fund (Florida PRIME) | \$ 255,011        | S&P AAAM    | 37 days                         |
|                                                                            | <u>\$ 255,011</u> |             |                                 |

*Credit Risk* - Credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The Town's investment policy limits investments to the highest ratings issued by two of the nationally recognized statistical rating organizations (NRSRO) (Standard and Poor's and Moody's investment services).

*Interest Rate Risk* - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment in debt securities. The Town has an investment policy of structuring the investment portfolio in such a manner as to provide sufficient liquidity to pay obligations as they come due. The Town's investment policy limits the maturities on individual investments to no more than two years.

*Concentration of Credit Risk* - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The Town's investment policy states that assets shall be diversified to control the risk of loss resulting from concentration of assets to a specific maturity, instrument, issue, dealer, or bank through which these securities are bought and sold.

*Fair Value Measurement* – When applicable, the Town measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the Town has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments – Town (Continued)**

For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the Town's investments have been reported at amortized cost above.

*External Investment Pool* – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days."

With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2019, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

**Investments - Volunteer Firefighter's Pension Plan**

As of September 30, 2019, the Pension Plan had the following investments:

|                           | <u>Fair Value</u>   |
|---------------------------|---------------------|
| Fixed income              |                     |
| US government obligations | \$ 80,279           |
| Corporate bonds           | 644,186             |
| Foreign bonds             | 50,573              |
| Equities                  |                     |
| Common stocks             | 1,392,688           |
|                           | <u>\$ 2,167,726</u> |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments - Volunteer Firefighter's Pension Plan (Continued)**

*Credit Risk* - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Fixed income securities shall be one of the four highest classifications of Standard & Poor's or Moody's. The composite credit ratings of applicable investments by type are currently unavailable.

*Concentration Risk* - Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The investment policy of the Plan contains limits on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. There were no individual investments that represent 5% or more of the total assets of the portfolio.

*Foreign currency risk* – Foreign current risk is the risk that fluctuations in currency exchange rate may affect transactions conducted in currencies other than U.S. Dollars as well as the carrying value of foreign investments. The Plan's exposure to foreign currency risk derives mainly from its investments in international debt securities and international equity mutual funds. The Plan participates in international equity mutual funds but does not own any foreign individual equity securities. The Plan's exposure to foreign currency risk is \$92,341.

*Interest Rate Risk* - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment in debt securities. 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. Information about the sensitivity of the fair values of the investments over time for the Plan to market interest rate fluctuations is provided in the following table.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments - Volunteer Firefighter's Pension Plan (Continued)**

As of September 30, 2019, the Plan's debt security investments had the following maturities:

|                                      | Maturity           | Fair Value |
|--------------------------------------|--------------------|------------|
| Federal Farm Credit Bank             | March 13, 2026     | \$ 26,283  |
| Federal Farm Credit Bank             | March 7, 2028      | 27,583     |
| Federal Home Loan Bank               | November 7, 2025   | 26,414     |
| Goldman Sachs Group                  | December 13, 2019  | 25,003     |
| National Rural Utilities Cooperative | June 15, 2020      | 25,039     |
| Praxair                              | September 24, 2020 | 25,067     |
| Kroger                               | November 1, 2021   | 25,391     |
| Colgate-Palmolive                    | November 15, 2021  | 25,337     |
| John Deere Capital                   | March 15, 2022     | 25,474     |
| US Bancorp                           | July 15, 2022      | 25,581     |
| Wells Fargo                          | January 24, 2023   | 25,459     |
| Burlington North Santa Fe            | March 15, 2023     | 25,767     |
| Public Service Electric & Gas        | May 15, 2023       | 25,316     |
| JP Morgan Chase                      | September 10, 2024 | 26,601     |
| Lowe's                               | September 15, 2024 | 36,324     |
| Commonwealth Edison                  | November 1, 2024   | 25,986     |
| Bank of America                      | August 1, 2025     | 26,945     |
| Suntrust Bank                        | November 3, 2025   | 27,319     |
| IBM                                  | February 19, 2026  | 26,565     |
| IBM                                  | January 27, 2027   | 26,430     |
| Apple                                | February 9, 2027   | 26,727     |
| Johnson & Johnson                    | January 15, 2028   | 26,293     |
| Dowdupont Inc                        | November 15, 2028  | 28,596     |
| Stanley Black & Decker               | November 15, 2028  | 28,448     |
| Anheuser-Bush Inbev                  | January 23, 2029   | 29,057     |
| Charles Schwab Corp                  | February 1, 2029   | 27,838     |
| Lam Research Corp                    | March 15, 2029     | 27,622     |
| Royal Bank of Canada                 | October 30, 2020   | 25,106     |
| Schlumberger Investment              | September 14, 2021 | 25,467     |
|                                      |                    | \$ 775,038 |

*Custodial credit risk* – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Plan has no formal policy for custodial risk. The underlying securities that comprise the Plan's investments are registered and held by the custodial bank, not in the Plan's name.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)**

**Investments - Volunteer Firefighter's Pension Plan (Continued)**

*Fair Value Measurement* – When applicable, the Plan measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the Plan has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table summarizes the Plan's investments within the fair value hierarchy at September 30, 2019:

|                           | Fair Value          | Level 1             | Level 2           |
|---------------------------|---------------------|---------------------|-------------------|
| US government obligations | \$ 80,279           | \$ 80,279           | \$ -              |
| Corporate bonds           | 644,186             | -                   | 644,186           |
| Foreign bonds             | 50,573              | -                   | 50,573            |
| Common stock              | 1,392,688           | 1,323,282           | 69,406            |
|                           | <u>\$ 2,167,726</u> | <u>\$ 1,403,561</u> | <u>\$ 764,165</u> |

The investments were valued using the following approaches:

- U.S. government obligations were valued using prices quoted in active markets by a third party pricing service based on actual trades in the securities.
- Corporate bonds, certain common stock and foreign bonds were valued by a third party pricing service based on a combination of matrix pricing, actual observable trades in similar securities, and yield curve analysis.
- Other common stock and foreign stock were valued at the regular trading session closing price on the exchange or market in which such securities are principally traded. Certain common stock were valued by a third party pricing service based on a combination of matrix pricing, actual observable trades in similar securities, and yield curve analysis.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 3 – PROPERTY TAXES**

Property taxes are assessed as of January 1 each year and are first billed (levied) and due the following November 1.

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board and special district property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws for the State regulating tax assessments are also designed to assure a consistent property valuation method statewide. State statutes permit municipalities to levy property taxes at a rate of up to 10 mills (\$10 per \$1,000 of assessed taxable valuation). The millage rate assessed by the Town for the fiscal year ended September 30, 2019 was 3.5989 mills.

The tax levy of the Town is established by the Commission prior to October 1 of each year, and the County Property Appraiser incorporates the millage into the local tax levy, which includes Broward County, Broward County School Board and special taxing districts.

All property is reassessed according to its fair market value as of January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State Statutes.

All real and tangible personal property taxes are due and payable on November 1 each year. Broward County mails to each property owner on the assessment roll a notice of the taxes due and Broward County also collects the taxes for the Town. Taxes may be paid upon receipt of such notice from Broward County, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount, and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April of the year following the year in which taxes were assessed. Procedures for the collection of delinquent taxes by Broward County are provided for in the Laws of Florida. There were no material delinquent property taxes at September 30, 2019.

**NOTE 4 – RECEIVABLES**

Receivables for the Town's funds including the applicable allowances for uncollectible accounts as of September 30, 2019 were as follows:

|                                   | <b>General<br/>Fund</b> | <b>Sewer Utility<br/>System</b> | <b>Parking</b>   | <b>Total</b>      |
|-----------------------------------|-------------------------|---------------------------------|------------------|-------------------|
| Receivables:                      |                         |                                 |                  |                   |
| Billed                            | \$ -                    | \$ 211,420                      | \$ 13,845        | \$ 225,265        |
| Taxes                             | 22,351                  | -                               | -                | 22,351            |
| Intergovernmental                 | 68,571                  | -                               | -                | 68,571            |
| Franchise fees and taxes          | 156,924                 | -                               | -                | 156,924           |
| Other                             | 44,957                  | -                               | -                | 44,957            |
| Gross receivables                 | 292,803                 | 211,420                         | 13,845           | 518,068           |
| Less allowance for uncollectibles | (3,186)                 | (34,675)                        | -                | (37,861)          |
| Net total receivables             | <u>\$ 289,617</u>       | <u>\$ 176,745</u>               | <u>\$ 13,845</u> | <u>\$ 480,207</u> |



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 5 – UNEARNED REVENUES**

Unearned revenue reported in the governmental funds and the basic financial statements as of September 30, 2019 was as follows:

|                                 | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> |
|---------------------------------|------------------------------------|-------------------------------------|
| Business tax receipts           | \$ 45,261                          | \$ -                                |
| El Mar streetscape improvements | 31,100                             | -                                   |
| Other                           | 21,141                             | 16,696                              |
|                                 | <u>\$ 97,502</u>                   | <u>\$ 16,696</u>                    |

**NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

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

|                           | <b>Receivable</b> | <b>Payable</b>    |
|---------------------------|-------------------|-------------------|
| General Fund              | \$ 121,683        | \$ 31,644         |
| Capital Projects Fund     | -                 | 15,831            |
| Building Fund             | -                 | 92,391            |
| Fire Fund                 | 20,429            | -                 |
| Sewer Utility System Fund | -                 | 13,461            |
| Parking Fund              | 11,215            | -                 |
|                           | <u>\$ 153,327</u> | <u>\$ 153,327</u> |

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

Interfund transfers for the fiscal year ended September 30, 2019 were as follows:

|                       | <b>Transfers<br/>In</b> | <b>Transfers<br/>Out</b> |
|-----------------------|-------------------------|--------------------------|
| General Fund          | \$ 99,580               | \$ 813,000               |
| Capital Projects Fund | 800,000                 | -                        |
| Building Fund         | -                       | 77,580                   |
| Fire Fund             | 13,000                  | 22,000                   |
|                       | <u>\$ 912,580</u>       | <u>\$ 912,580</u>        |

Transfers between the general fund and capital projects fund were to fund capital improvement projects. Transfer from building fund to general fund were for allocated administrative costs. Transfers from the fire fund to and from the general fund were to move revenues from the fund where collection occurred to the fund where funds have been reallocated for use, in accordance with the fiscal year 2019 budget.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 7 – CAPITAL ASSETS**

Capital assets for the governmental activities for the fiscal year ended September 30, 2019 was as follows:

|                                              | Beginning<br>Balance | Additions      | Deductions | Ending<br>Balance |
|----------------------------------------------|----------------------|----------------|------------|-------------------|
| Capital assets, not being depreciated:       |                      |                |            |                   |
| Land                                         | \$ 1,939,254         | \$ 16,154      | \$ -       | \$ 1,955,408      |
| Construction in progress                     | -                    | 123,079        | -          | 123,079           |
| Total capital assets, not being depreciated  | 1,939,254            | 139,233        | -          | 2,078,487         |
| Capital assets, being depreciated:           |                      |                |            |                   |
| Building and building improvements           | 4,330,188            | 56,303         | -          | 4,386,491         |
| Improvements other than buildings            | 26,125,642           | 5,248          | -          | 26,130,890        |
| Furniture, fixtures, machinery and equipment | 1,426,183            | 60,843         | -          | 1,487,026         |
| Motor vehicles                               | 810,321              | 17,301         | -          | 827,622           |
| Infrastructure                               | 5,902,121            | -              | -          | 5,902,121         |
| Total capital assets, being depreciated      | 38,594,455           | 139,695        | -          | 38,734,150        |
| Less accumulated depreciation:               |                      |                |            |                   |
| Building and building improvements           | 1,510,419            | 85,013         | -          | 1,595,432         |
| Improvements other than buildings            | 9,205,495            | 932,368        | -          | 10,137,863        |
| Furniture, fixtures, machinery and equipment | 1,461,719            | 98,462         | -          | 1,560,181         |
| Motor vehicles                               | 737,220              | 53,087         | -          | 790,307           |
| Infrastructure                               | 4,916,603            | 112,607        | -          | 5,029,210         |
| Total accumulated depreciation               | 17,831,456           | 1,281,537      | -          | 19,112,993        |
| Total capital assets, being depreciated, net | 20,762,999           | (1,141,842)    | -          | 19,621,157        |
| Governmental activities capital assets, net  | \$ 22,702,253        | \$ (1,002,609) | \$ -       | \$ 21,699,644     |

Capital assets for the business-type activities for the fiscal year ended September 30, 2019 was as follows:

|                                              | Beginning<br>Balance | Additions  | Deductions | Ending<br>Balance |
|----------------------------------------------|----------------------|------------|------------|-------------------|
| Capital assets, not being depreciated:       |                      |            |            |                   |
| Land                                         | \$ 8,717,073         | \$ -       | \$ -       | \$ 8,717,073      |
| Construction in progress                     | 184,319              | 840,515    | -          | 1,024,834         |
| Total capital assets, not being depreciated  | 8,901,392            | 840,515    | -          | 9,741,907         |
| Capital assets, being depreciated:           |                      |            |            |                   |
| Buildings and utility plant                  | 5,592,172            | 255,224    | (178,796)  | 5,668,600         |
| Equipment                                    | 231,557              | -          | -          | 231,557           |
| Total capital assets, being depreciated      | 5,823,729            | 255,224    | (178,796)  | 5,900,157         |
| Less accumulated depreciation:               |                      |            |            |                   |
| Buildings and utility plant                  | 1,824,721            | 86,159     | (178,796)  | 1,732,084         |
| Equipment                                    | 100,295              | 31,449     | -          | 131,744           |
| Total accumulated depreciation               | 1,925,016            | 117,608    | (178,796)  | 1,863,828         |
| Total capital assets, being depreciated, net | 3,898,713            | 137,616    | -          | 4,036,329         |
| Business-type activities capital assets, net | \$ 12,800,105        | \$ 978,131 | \$ -       | \$ 13,778,236     |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 7 – CAPITAL ASSETS (Continued)**

Depreciation expense was charged to functions/programs of the Town as follows:

|                                                      |                     |
|------------------------------------------------------|---------------------|
| Governmental activities:                             |                     |
| General government                                   | \$ 38,628           |
| Public safety                                        | 73,979              |
| Transportation                                       | 53,087              |
| Recreation                                           | 12,000              |
| Physical environment                                 | <u>1,103,843</u>    |
| Total depreciation expense, governmental activities  | <u>\$ 1,281,537</u> |
| Business-type activities:                            |                     |
| Sewer utility                                        | \$ 68,392           |
| Parking                                              | <u>49,216</u>       |
| Total depreciation expense, business-type activities | <u>\$ 117,608</u>   |

**NOTE 8 – LONG-TERM LIABILITIES**

Changes in long-term liabilities for governmental activities for the fiscal year ended September 30, 2019 were as follows:

|                                 | Beginning<br>Balance | Additions         | Reductions          | Ending<br>Balance | Due Within<br>One Year |
|---------------------------------|----------------------|-------------------|---------------------|-------------------|------------------------|
| <u>Governmental activities:</u> |                      |                   |                     |                   |                        |
| Compensated absences            | \$ 123,550           | \$ 178,373        | \$ (186,431)        | \$ 115,492        | \$ 11,549              |
|                                 | <u>\$ 123,550</u>    | <u>\$ 178,373</u> | <u>\$ (186,431)</u> | <u>\$ 115,492</u> | <u>\$ 11,549</u>       |

For governmental activities, compensated absences are generally liquidated by the general fund.

**NOTE 9 – OPERATING LEASES (LESSOR)**

On February 28, 2013, the Town entered into an agreement to lease certain real property for use as a restaurant. The initial term of the lease is for a period of five years commencing on March 1, 2013 and ending February 28, 2018, with an option for additional five year renewal options. The lease was renewed through February 28, 2023. Minimum future rental payments on this lease as of September 30, 2019 are as follows:

| Fiscal Year Ending<br>September 30, | Annual<br>Minimum<br>Payments |
|-------------------------------------|-------------------------------|
| 2020                                | \$ 74,940                     |
| 2021                                | 77,188                        |
| 2022                                | 79,503                        |
| 2023                                | <u>33,533</u>                 |
| Total                               | <u>\$ 265,164</u>             |

Included in the buildings and building improvements classification in Note 7 is the building which is currently being leased. The cost of the building is \$1,406,644 and at September 30, 2019, the accumulated depreciation is \$376,668. For the fiscal year ended September 30, 2019, rental income received from the lease was approximately \$72,000.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 10 – OPERATING LEASES (LESSEE)**

On September 8, 2015, the Town entered into an agreement to lease a certain parcel of land from Flamingo East, LLC (“Lessor”) for use as a public parking lot. The term of the lease is for a period of twenty years commencing on September 8, 2015 and ending September 7, 2035, with an option for two additional ten year renewal options. Beginning October 1, 2015, the Town shall pay Lessor, on a monthly basis, rent in an amount equal to 50% of the prior month’s net parking revenues (as defined in the lease agreement). Beginning May 1, 2016, or upon completion of the construction of the new parking lot, whichever occurs first, the Town shall pay the Lessor, on a monthly basis, rent in an amount equal to 85% of the prior month’s net parking revenues.

On November 10, 2015, the Town entered into an agreement to license to use a certain parcel of land from Florida Development Group, Inc. (“Licensor”) for use as a public parking lot. The agreement may be terminated by either party provided the other party provides not less than 180 days’ prior written notice, provided no termination of the agreement shall be effective prior to October 30, 2016. In accordance with the agreement, the Town shall pay Licensor, on a monthly basis, a license fee in an amount equal to 50% of the prior month’s net parking revenues (as defined in the lease agreement).

**NOTE 11 – COMMITMENTS AND CONTINGENCIES**

**Interlocal Agreements**

The Town entered into an interlocal agreement with Broward Sheriff’s Office on September 26, 2016 with an effective date of October 1, 2016 for police services in the Town. The agreement is for a five (5) year period and can be renewed for an additional periods of five (5) years each, for a total of ten (10) years, without further action of the parties, unless terminated by either party as provided in the agreement. During the fiscal year ended September 30, 2019, the Town paid \$4,430,025 under this agreement.

**Plan Examinations and Building Inspection Services**

The Town contracts with C.A.P. Government, Inc. to conduct plan examinations and building inspection services. In accordance with the terms of its agreement with the Town, C.A.P. Government, Inc. collected \$976,155 in the current fiscal year, of which the Town received 25% of actual revenue received for permit applications.

**Grants**

Grant monies received and disbursed by the Town are for specific purposes and may be subject to audit by the grantor agencies. Such audits may result in requests for reimbursements due to disallowed expenditures or other actions by grantor agencies. Based upon prior experience, the Town does not believe that such disallowances or other actions taken by the grantor agencies, if any, would have a material effect on the financial position of the Town.

**Construction Contracts and Encumbrance Commitments**

As of September 30, 2019, the Town had open contracts for various construction projects. The contracts totaled approximately \$66,955, of which approximately \$184,905 was uncompleted at September 30, 2019.

**Litigation, Claims and Assessments**

The Town is the plaintiff in a foreclosure action involving code enforcement liens on an assemblage of three parcels. The Town is also a defendant in various lawsuits incidental to its operations. As of the report date, the outcome of these matters cannot be determined and, therefore, no amounts related to these matters have been reflected in the financial statements.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM**

*General Information* – The Town participates in the statewide Florida Retirement System (“FRS”). The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

All of the Town’s full-time employees are eligible to enroll as members of the FRS. All rates, benefits and amendments are established by the State of Florida through its legislative body. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services (DMS), Division of Retirement, Research and Education Section, P.O. Box 9000, Tallahassee, Florida, 32315-9000; phone 850-488-5706; website ([www.dms.myflorida.com](http://www.dms.myflorida.com)).

The Town’s FRS pension expense totaled \$915,555 for the fiscal year ended September 30, 2019.

**FRS Pension Plan**

*Plan Description* – The FRS Pension Plan (Plan) is a cost-sharing, multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The classes of membership within the Town are as follows:

- Regular Class – Member of the FRS who do not qualify for membership in another class.
- Senior Management Service Class – Members in senior management level positions.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of service. Members of the Plan may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**FRS Pension Plan (Continued)**

**Basis of Accounting** – The FRS fiduciary financial statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Member contributions are recognized in the period of time for which the contributions are assessed. Employer contributions are recognized when due in the period in which employee services are performed and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

**Contributions** – The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2019 fiscal year were as follows:

| <u><b>Class</b></u>    | <u><b>Percent of Gross Salary</b></u><br><u><b>October 1, 2018 to June 30, 2019</b></u> |                            | <u><b>Percent of Gross Salary</b></u><br><u><b>July 1, 2019 to September 30, 2019</b></u> |                            |
|------------------------|-----------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------|----------------------------|
|                        | <u><b>Employee</b></u>                                                                  | <u><b>Employer (1)</b></u> | <u><b>Employee</b></u>                                                                    | <u><b>Employer (1)</b></u> |
| FRS, Regular           | 3.00                                                                                    | 8.26                       | 3.00                                                                                      | 8.47                       |
| FRS, Senior Management | 3.00                                                                                    | 24.06                      | 3.00                                                                                      | 25.41                      |

(1) Employer rates include a postemployment HIS contribution rate of 1.66%. Also, employer rates include .06% for administrative costs of the Investment plan.

The Town's contributions to the Plan totaled \$229,363 for the fiscal year ended September 30, 2019. This excludes the HIS defined benefit pension plan contributions.

**Benefits Provided** – Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation (AFC). For members initially enrolled before July 1, 2011, the AFC is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the AFC is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**FRS Pension Plan (Continued)**

*Benefits Provided (Continued)* – Per Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

The following chart shows the percentage value for each year of service credit earned:

| <b>Class, Initial Enrollment, and Retirement Age/Years of Service</b>    | <b>% Value</b> |
|--------------------------------------------------------------------------|----------------|
| <b>Regular Class members initially enrolled before July 1, 2011</b>      |                |
| Retirement up to age 62 or up to 30 years of service                     | 1.60           |
| Retirement at age 63 or with 31 years of service                         | 1.63           |
| Retirement at age 64 or with 32 years of service                         | 1.65           |
| Retirement at age 65 or with 33 years of service                         | 1.68           |
| <b>Regular Class members initially enrolled on or after July 1, 2011</b> |                |
| Retirement up to age 65 or up to 33 years of service                     | 1.60           |
| Retirement at age 66 or with 34 years of service                         | 1.63           |
| Retirement at age 67 or with 35 years of service                         | 1.65           |
| Retirement at age 68 or with 36 years of service                         | 1.68           |
| <b>Senior Management Service Class</b>                                   | 2.00           |

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – At September 30, 2019, the Town reported a liability of \$2,827,042 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The Town's proportionate share of the net pension liability was based on the Town's contributions for the year ended June 30, 2019 relative to the contributions made during the year ended June 30, 2018 of all participating members. At June 30, 2019, the Town's proportionate share was .00821%, which was a decrease of .00010% from its proportionate share measured as of June 30, 2018.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**FRS Pension Plan (Continued)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)* – For the fiscal year ended September 30, 2019, the Town recognized pension expense of \$808,063 related to the Pension Plan. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Description                                                                                                       | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                                                                | \$ 167,680                           | \$ (1,754)                          |
| Change of assumptions                                                                                             | 726,106                              | -                                   |
| Net difference between projected and actual earnings on FRS pension plan investments                              | -                                    | (156,407)                           |
| Changes in proportion and differences between Town FRS contributions and proportionate share of FRS contributions | 144,346                              | (28,654)                            |
| Town FRS contributions subsequent to the measurement date                                                         | 61,799                               | -                                   |
| Total                                                                                                             | <u>\$ 1,099,931</u>                  | <u>\$ (186,815)</u>                 |

The deferred outflows of resources related to pensions, totaling \$61,799, resulting from Town contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending<br>September 30: | Amount            |
|------------------------------|-------------------|
| 2020                         | \$ 327,772        |
| 2021                         | 108,925           |
| 2022                         | 215,975           |
| 2023                         | 155,822           |
| 2024                         | 35,541            |
| Thereafter                   | 7,282             |
| <b>Total</b>                 | <u>\$ 851,317</u> |

*Actuarial Assumptions* – The total pension liability in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |                                                                    |
|---------------------------|--------------------------------------------------------------------|
| Inflation                 | 2.60%                                                              |
| Salary increases          | 3.25%, average, including inflation                                |
| Investment rate of return | 6.90%, net of pension plan investment expense, including inflation |

Mortality rates were based on the Generational RP-2000 with Projection Scale BB, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**FRS Pension Plan (Continued)**

Actuarial Assumptions (Continued) – The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric annual rates of return for each major asset class are summarized in the following table:

| <b>Asset Class</b>       | <b>Target Allocation (1)</b> | <b>Arithmetic Return</b> | <b>Geometric Return</b> | <b>Standard Deviation</b> |
|--------------------------|------------------------------|--------------------------|-------------------------|---------------------------|
| Cash                     | 1.0%                         | 3.3%                     | 3.3%                    | 1.2%                      |
| Fixed income             | 18.0%                        | 4.1%                     | 4.1%                    | 3.5%                      |
| Global equity            | 54.0%                        | 8.0%                     | 6.8%                    | 16.5%                     |
| Real estate (property)   | 10.0%                        | 6.7%                     | 6.1%                    | 11.7%                     |
| Private equity           | 11.0%                        | 11.2%                    | 8.4%                    | 25.8%                     |
| Strategic investments    | 6.0%                         | 5.9%                     | 5.7%                    | 6.7%                      |
| <b>Total</b>             | <b>100.0%</b>                |                          |                         |                           |
| Assumed inflation - mean |                              |                          | 2.6%                    | 1.7%                      |

(1) As outlined in the Plan's investment policy

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the Town's Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

|                                                     | <b>1% Decrease (5.90%)</b> | <b>Current Discount Rate (6.90%)</b> | <b>1% Increase (7.90%)</b> |
|-----------------------------------------------------|----------------------------|--------------------------------------|----------------------------|
| Town's proportionate share of net pension liability | \$ 4,887,013               | \$ 2,827,042                         | \$ 1,106,617               |

Pension Plan Fiduciary Net Position – Detailed information about the Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**HIS Pension Plan**

Plan Description – The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Florida Department of Management Services.

Benefits Provided – In general, eligible retirees and beneficiaries receive a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2019, the contribution rate was 1.66% of payroll from October 1, 2018 through September 30, 2019 pursuant to section 112.363, Florida Statutes. The Town contributed 100 percent of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The Town's contributions to the HIS Plan totaled \$28,905 for the fiscal year ended September 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2019, the Town reported a net pension liability of \$716,401 for its proportionate share of the HIS Program's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The Town's proportionate share of the net pension liability was based on the year ended June 30, 2019 contributions relative to the year ended June 30, 2018 contributions of all participating members. At June 30, 2019, the Town's proportionate share was .00640%, which was an increase of .00037% from its proportionate share measured as of June 30, 2018.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**Retiree Health Insurance Subsidy Program (Continued)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)* – For the fiscal year ended September 30, 2019, the Town recognized a pension expense of \$61,967 related to the HIS Program. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| Description                                                                                                       | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                                                                | \$ 8,701                             | \$ (877)                            |
| Change of assumptions                                                                                             | 82,952                               | (58,553)                            |
| Net difference between projected and actual earnings on HIS pension plan investments                              | 462                                  | -                                   |
| Changes in proportion and differences between Town HIS contributions and proportionate share of HIS contributions | 37,364                               | (8,182)                             |
| Town HIS contributions subsequent to the measurement date                                                         | 9,139                                | -                                   |
| Total                                                                                                             | <u>\$ 138,618</u>                    | <u>\$ (67,612)</u>                  |

The deferred outflows of resources related to pensions, totaling \$9,139, resulting from Town contributions to the HIS Program subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending<br>September 30: | Amount                  |
|------------------------------|-------------------------|
| 2020                         | \$ 20,951               |
| 2021                         | 17,108                  |
| 2022                         | 11,808                  |
| 2023                         | (712)                   |
| 2024                         | 5,580                   |
| Thereafter                   | 7,132                   |
| <b>Total</b>                 | <u><b>\$ 61,867</b></u> |

*Actuarial Assumptions* – The total pension liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |                                     |
|---------------------------|-------------------------------------|
| Inflation                 | 2.60%                               |
| Salary increases          | 3.25%, average, including inflation |
| Investment rate of return | 3.50%                               |

Mortality rates were based on the Generational RP-2000 with Projected Scale BB. The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**Retiree Health Insurance Subsidy Program (Continued)**

**Discount Rate** – The discount rate used to measure the total pension liability was 3.50%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 3.50%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.50%) or 1-percentage-point higher (4.50%) than the current rate:

|                                                     | 1%<br>Decrease<br>(2.50%) | Current<br>Discount Rate<br>(3.50%) | 1%<br>Increase<br>(4.50%) |
|-----------------------------------------------------|---------------------------|-------------------------------------|---------------------------|
| Town's proportionate share of net pension liability | \$ 817,808                | \$ 716,401                          | \$ 631,940                |

**Pension Plan Fiduciary Net Position** – Detailed information about the HIS Plan's fiduciary net position is available in the FRS Pension Plan and Other State Administered Systems Comprehensive Annual Financial Report.

**FRS – Defined Contribution Pension Plan**

The Town contributes to the FRS Investment Plan (Investment Plan), a defined contribution pension plan, for its eligible employees electing to participate in the Investment Plan. The Investment Plan is administered by the SBA, and is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report. Service retirement benefits are based upon the value of the member's account upon retirement.

Eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Town employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected Local Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

Allocations to the investment member's accounts during the 2019 fiscal year were as follows:

| <u>Class</u>           | <u>Pecent of Gross<br/>Compensation</u> |
|------------------------|-----------------------------------------|
| FRS, Regular           | 6.30%                                   |
| FRS, Senior management | 7.67%                                   |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 12 – FLORIDA RETIREMENT SYSTEM (Continued)**

**FRS – Defined Contribution Pension Plan (Continued)**

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS covered employment within the five year period, the employee will regain control over their account. If the employee does not return within the five year period, the employee will forfeit the accumulated account balance.

Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of payroll and by forfeited benefits of Investment Plan members. The fee for the FRS Investment Plan was .06 percent.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The Town's Investment Plan pension expense totaled \$45,525 for the fiscal year ended September 30, 2019.

**NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND**

The Town sponsors the Volunteer Firefighters Pension Plan, a single-employer Public Employee Retirement System defined benefit pension plan. The Plan was established by Ordinance enacted by the Town Council to provide for the creation and operation of the Volunteer Firefighters Pension Plan. The Plan is governed by a five member Board of Trustees. The Board of Trustees' duties include, amongst other responsibilities, making recommendations regarding changes in the provisions of the Plan and its investment policies; however, any changes to the Plan must be approved by the Town Commission. The Plan is reported as a pension trust fund and is included as part of the Town's reporting entity.

*Plan Description* – All volunteer firefighters of the Town will become members of the Plan upon completion of their application for membership, which must be completed within 30 days of becoming eligible for the Plan. Volunteer firefighters do not receive salaries but receive incentive pay based on calls to which they respond, training sessions and meetings that they attend. Participants should refer to the Plan documents for more complete information. A publicly available financial statement for the Plan can be obtained from the Board of Trustees, 4442 Sea Grape Drive, Lauderdale-By-The-Sea, Florida, 33308.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)**

Membership – As of October 1, 2018, the date of the latest actuarial valuation, firefighters' membership data related to the Plan as stated in the actuarial valuation was as follows:

|                                                                                                                                       |    |
|---------------------------------------------------------------------------------------------------------------------------------------|----|
| Retirees and beneficiaries currently receiving benefits and former volunteers entitled to receive benefits but not yet receiving them | 17 |
| Active participants                                                                                                                   | 45 |
| Total                                                                                                                                 | 62 |

Basis of Accounting – The Volunteer Firefighters Pension Plan (“Plan”) financial statements are prepared on the accrual basis of accounting. All contributions are recognized when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Administrative expenses are recorded when incurred.

Method Used to Value Cash and Investments – All short-term investments with an original term of less than three months are considered cash equivalents. Investments are reported at fair value. Net appreciation (depreciation) in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of specific cost. Purchases and sales of securities are recorded on the trade-date basis. Interest and dividends are recognized when earned. Dividends are recorded on the ex-dividend date.

Pension Benefits – Eligibility for pension benefits is determined by a point system whereby a firefighter must accumulate 30 points during a Plan year to be credited for one year of service. Points are accumulated by attendance at meetings, drills, fires and false alarms. Normal retirement is at age 55 and 10 years of credited service, or the date on which the member has attained the age of 52 having completed 25 years of credited service. Effective prospectively from December 1, 2015, the benefit for normal retirement was increased from \$10 multiplied by the number of years of credited service to \$42.50 multiplied by the number of years of credited service; however, effective for retirements after March 1, 2003, the benefit shall be at least 2% of average final compensation for each year of credited service. Benefits are payable in a life annuity with other options available. The Plan also provides early and delayed retirement as well as death and disability benefits with benefits dependent on earnings, length of service or years of contributions, and age upon retirement, death or disability.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* – The Town's net pension asset for the Volunteer Firefighters Pension Plan is measured as the total pension liability less the pension plans' fiduciary net position. At September 30, 2019, the Town reported a net pension asset of \$451,371 related to the Volunteer Firefighters Pension Plan. The net pension asset was measured as of September 30, 2018, using an annual actuarial valuation as of October 1, 2017. For the fiscal year ended September 30, 2019, the Town recognized pension expense of \$81,963. The changes in the Net Pension Asset follow:

|                                                                                  | Increases (Decreases)   |                        |                     |
|----------------------------------------------------------------------------------|-------------------------|------------------------|---------------------|
|                                                                                  | Plan                    |                        |                     |
|                                                                                  | Total Pension Liability | Fiduciary Net Position | Net Pension Asset   |
| <b>Balance at measurement date September 30, 2017</b>                            | \$ 1,896,724            | \$ 2,088,421           | \$ (191,697)        |
| <b>Changes in the year:</b>                                                      |                         |                        |                     |
| Service cost                                                                     | 39,229                  | -                      | 39,229              |
| Interest on the total pension liability                                          | 122,909                 | -                      | 122,909             |
| Changes of benefit terms                                                         | -                       | -                      | -                   |
| Differences between actual and expected experience in the measurement of the TPL | (119,225)               | -                      | (119,225)           |
| Changes of assumptions                                                           | -                       | -                      | -                   |
| Contributions - Employer (from Town)                                             | -                       | 14,625                 | (14,625)            |
| Contributions - Employer (from State)                                            | -                       | 113,804                | (113,804)           |
| Contributions - Employee                                                         | -                       | 17,831                 | (17,831)            |
| Net investment income                                                            | -                       | 229,884                | (229,884)           |
| Benefit payments                                                                 | (87,100)                | (87,100)               | -                   |
| Refunds                                                                          | (2,984)                 | (2,984)                | -                   |
| Pension plan administrative expense                                              | -                       | (36,441)               | 36,441              |
| Other changes*                                                                   | -                       | (37,116)               | 37,116              |
| <b>Net changes</b>                                                               | <b>(47,171)</b>         | <b>212,503</b>         | <b>(259,674)</b>    |
| <b>Balance at measurement date September 30, 2018</b>                            | <b>\$ 1,849,553</b>     | <b>\$ 2,300,924</b>    | <b>\$ (451,371)</b> |

At September 30, 2019 the Town reported deferred outflows of resources and deferred inflows of resources related to the Volunteer Firefighters Pension Fund from the following sources:

| Description                                                                      | Deferred Outflows of Resources | Deferred Inflows of Resources | Net Deferred Outflows and Inflows of Resources |
|----------------------------------------------------------------------------------|--------------------------------|-------------------------------|------------------------------------------------|
| Differences between expected and actual experience                               | \$ 5,893                       | \$ (73,369)                   | \$ (67,476)                                    |
| Change in assumptions                                                            | 7,270                          | -                             | 7,270                                          |
| Net Difference between projected and actual earnings on pension plan investments | 32,683                         | (113,056)                     | (80,373)                                       |
| Employer's contributions subsequent to the measurement date                      | 13,913                         | -                             | 13,913                                         |
|                                                                                  | <b>\$ 59,759</b>               | <b>\$ (186,425)</b>           | <b>\$ (126,666)</b>                            |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)* – The amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ending<br>September 30 | Net Deferred Outflows<br>and Inflows of<br>Resources |
|-----------------------------|------------------------------------------------------|
| 2020                        | \$ (31,762)                                          |
| 2021                        | (59,264)                                             |
| 2022                        | (30,373)                                             |
| 2023                        | (19,180)                                             |
| Total                       | <u>\$ (140,579)</u>                                  |

*Contributions and Funding Policy* – Funding is based on actuarial determined required contributions using the Aggregate Actuarial Cost Method. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the actuarial accrued liability. Firefighters are required to contribute 5% of earnings to the Plan. Contributions from the State of Florida pursuant to Chapter 175, Florida Statutes, are based on the amount of fire insurance written by private insurers on property within Town limits. The annual required contribution for the year ended September 30, 2019 was determined using the October 1, 2017 actuarial valuation. The Town is required to contribute if there is any shortfall between the State's contributions and funding requirements of the Plan. Actual contributions in fiscal year 2019 were as follows: State of Florida \$52,752, Town \$13,913, and members \$13,913.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)**

*Actuarial Methods and Significant Assumptions* – Significant actuarial assumptions and other inputs used to measure the total pension liability are as follows:

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation date            | October 1, 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Measurement date          | September 30, 2018                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Actuarial cost method     | Entry Age Normal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Actuarial Assumptions:    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Discount rate             | 6.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Inflation                 | 2.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Salary increases          | 5.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Investment Rate of Return | 6.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Retirement age            | Members are expected to retire when eligible for Normal Retirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Mortality                 | RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment. For disabled retirees, 60% of the RP-2000 Mortality Table for Annuitants and 40% of the RP-2000 Mortality Table for Annuitants with a white collar adjustment, set back 4 years for males and set forward 2 years for females, with no provision being made for future mortality improvements. These are the same rates as use for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2017 Actuarial Valuation, as mandated by Chapter 112.63, Florida Statutes. |

Ordinance No. 2015-18 (adopted and passed November 11, 2015) increased the minimum monthly benefit from \$10 per month per year of Credited Service to \$42.50 per month per year of Credited Service, for both active members and retirees. This benefit change was reflected as of the September 30, 2016 measurement date.

|                                                                                                                           |       |
|---------------------------------------------------------------------------------------------------------------------------|-------|
| Single Discount Rate                                                                                                      | 6.50% |
| Long-Term Expected Rate of Return                                                                                         | 6.50% |
| Last year ending September 30 in the 2017 to 2116 projection period for which projected benefit payments are fully funded | 2117  |

A single discount rate of 6.5% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.5%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the total actuarially determined contribution rates and the member rate. Based on these assumptions, the pension 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 of return on pension plan investments (6.5%) was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 13 – VOLUNTEER FIREFIGHTERS PENSION FUND (Continued)**

*Actuarial Methods and Significant Assumptions (Continued)* – The long-term expected rate of return on pension plans investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2019 are summarized in the following table:

| <b>Asset Class</b>   | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return (Arithmetic)</b> |
|----------------------|--------------------------|------------------------------------------------------------|
| Domestic Equity      | 60%                      | 7.50%                                                      |
| International Equity | 0%                       | 8.50%                                                      |
| Domestic Bonds       | 40%                      | 2.50%                                                      |
| International Bonds  | 0%                       | 3.50%                                                      |
| Real Estate          | 0%                       | 4.50%                                                      |
| Alternative Assets   | 0%                       | 5.50%                                                      |

*Sensitivity of the Town's Net Pension Liability to Changes in the Discount Rate* – Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability calculated using a single discount rate of 6.5%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher.

|                               |    | <b>Current Single Discount Rate</b> |                   |                    |
|-------------------------------|----|-------------------------------------|-------------------|--------------------|
|                               |    | <b>1% Decrease</b>                  | <b>Assumption</b> | <b>1% Increase</b> |
|                               |    | <b>5.50%</b>                        | <b>6.50%</b>      | <b>7.50%</b>       |
| Net Pension Liability (Asset) | \$ | (235,579)                           | \$ (451,371)      | \$ (627,486)       |

**NOTE 14 – DEFERRED COMPENSATION PLAN**

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The plan was established, and the provisions of the plan, including contribution rates, may be amended by the Town Commission. As outlined in the Town's personnel policies manual, if an employee eligible to participate in the Town's health insurance program does not elect to participate, the Town will contribute 80% of the Town's normal health insurance contribution for an employee with no spouse or dependent coverage to the deferred compensation plan on their behalf in lieu of providing health insurance. Additionally, contributions are also paid to the deferred compensation plan on behalf of the Town Manager. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by Nationwide Retirement Solutions. Except for the plan provisions related to loans, the Town has no fiduciary responsibility for the plan and therefore, the Town does not report the balances and activities in its financial statements. During the current fiscal year, the Town contributed approximately \$16,475 on behalf of employees to the deferred compensation plan and employees contributed approximately \$53,562.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 15 – OTHER POST EMPLOYMENT BENEFITS**

Plan Description – Pursuant to Section 112.081, Florida Statutes, the Town is required to permit eligible retirees and their eligible dependents to participate in the Town's health insurance program at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. These retirees pay 100% of the blended rate for active and retired employees. Because the blended rate is greater than that of a plan including active employees only and less than that of a plan including retirees only, the amount the Town expends for active employees includes an implicit subsidy for participating retirees and dependents.

Membership – Participants of the plan consisted of the following at September 30, 2019:

|                              |                  |
|------------------------------|------------------|
| Retirees and beneficiaries   |                  |
| currently receiving benefits | 3                |
| Active employees             | <u>37</u>        |
| Total                        | <u><u>40</u></u> |

Changes in Net OPEB Liability – Sources of changes in the net OPEB liability were as follows:

|                                  | Total OPEB<br>Liability | Fiduciary Net<br>Position | Net OPEB<br>Liability |
|----------------------------------|-------------------------|---------------------------|-----------------------|
| Balance as of September 30, 2018 | \$ 138,275              | \$ -                      | \$ 138,275            |
| Changes due to:                  |                         |                           |                       |
| Service cost                     | 10,075                  | -                         | 10,075                |
| Interest                         | 5,176                   | -                         | 5,176                 |
| Changes of assumptions           | (6,121)                 | -                         | (6,121)               |
| Benefit payments                 | (12,402)                | -                         | (12,402)              |
| Balance as of September 30, 2019 | <u>\$ 135,003</u>       | <u>\$ -</u>               | <u>\$ 135,003</u>     |

Actuarial Methods and Assumptions – Significant assumptions used to calculate the total OPEB liability were as follows:

|                                |                                                                                         |
|--------------------------------|-----------------------------------------------------------------------------------------|
| Measurement date               | September 30, 2018                                                                      |
| Actuarial valuation date       | October 1, 2017                                                                         |
| Actuarial cost method          | Entry Age Cost Method (Level % of Pay)                                                  |
| Actuarial assumptions:         |                                                                                         |
| Discount Rate                  | 4.18%                                                                                   |
| Inflation Rate                 | 2.5% per year                                                                           |
| Salary Increase Rate           | 2.5% per year                                                                           |
| Health Care Participation Rate | 20% participation assumed, with 50% electing spouse coverage                            |
| Mortality Rate                 | RP-2000 Combined Health Mortality Table projected to the valuation date using Scale AA. |
| Retirement Rates               | 100% at Age 60                                                                          |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (Continued)**

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate* – The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.18%) or 1-percentage-point higher (5.18%) than the current discount rate:

| 1%<br>Decrease<br>(3.18%) | Current<br>Discount Rate<br>(4.18%) | 1%<br>Increase<br>(5.18%) |
|---------------------------|-------------------------------------|---------------------------|
| \$ 146,717                | \$ 135,003                          | \$ 124,779                |

*Sensitivity of the Net OPEB Liability Using Alternative Healthcare Cost Trend Rates* – The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

| 1% Decrease<br>3.00% - 7.50% | Healthcare Cost<br>Trend Rate<br>4.00% - 8.50% | 1% Increase<br>5.00% - 9.50% |
|------------------------------|------------------------------------------------|------------------------------|
| \$ 123,256                   | \$ 135,003                                     | \$ 148,700                   |

The Town reported \$17,166 as a deferred outflow of resources at September 30, 2019.

*OPEB Expense* – For the fiscal year ended September 30, 2019, the District recognized OPEB expense of \$9,130.

**NOTE 16 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the prior fiscal year. The Town provides employee medical benefits through commercial insurance coverage. Settlements during the previous three years did not exceed insurance coverage.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 17 – PRONOUNCEMENTS ISSUED, BUT NOT YET ADOPTED**

**GASB Statement No. 84 - *Fiduciary Activities***

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018.

**GASB Statement No. 87 – *Leases***

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. For reporting periods beginning after December 15, 2019.

**GASB 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period***

The objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for certain interest costs. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. Changes adopted to conform to the provisions of this Statement should be applied prospectively. For construction-in-progress, interest cost incurred after the beginning of the first reporting period to which this Statement is applied should not be capitalized.

**GASB 90 - *Majority Equity Interests an amendment of GASB Statements No. 14 and No. 61***

The primary objectives of this Statement are to improve consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations and to improve the relevance of financial statement information for certain component units. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. Except as discussed in paragraph 11, in the period this Statement is first applied, changes adopted to conform to the provisions of this Statement should be applied retroactively by restating financial statements, if practicable, for all periods presented. If restatement for prior periods is not practicable, the cumulative effect, if any, of applying this Statement should be reported as a restatement of beginning net position (or fund balance or fund net position, as applicable) for the earliest period restated. Also, the reason for not restating prior periods presented should be disclosed. In the first period that this Statement is applied, the notes to financial statements should disclose the nature of the restatement and its effect.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
(Continued)

**NOTE 17 – PRONOUNCEMENTS ISSUED, BUT NOT YET ADOPTED (Continued)**

*GASB 91 - Conduit Debt Obligations*

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

The Town's management has not yet determined the effect these Statements will have on the Town's financial statements.

**REQUIRED SUPPLEMENTARY INFORMATION  
(OTHER THAN MD&A)**

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE –**  
**GENERAL FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b>                             |
|--------------------------------------------------------------|-------------------------|--------------|----------------|--------------------------------------------------|
|                                                              | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget-<br/>Positive<br/>(Negative)</b> |
| Revenues:                                                    |                         |              |                |                                                  |
| Property taxes                                               | \$ 8,577,575            | \$ 8,577,575 | \$ 8,699,738   | \$ 122,163                                       |
| Franchise fees and utility taxes                             | 1,717,660               | 1,717,660    | 1,854,540      | 136,880                                          |
| Intergovernmental                                            | 1,112,493               | 1,112,493    | 1,037,907      | (74,586)                                         |
| Fines and forfeitures                                        | 82,527                  | 82,527       | 357,287        | 274,760                                          |
| Charges for services                                         | 12,000                  | 12,000       | 10,678         | (1,322)                                          |
| Licenses and permits                                         | 139,364                 | 139,364      | 144,711        | 5,347                                            |
| Interest income                                              | 23,000                  | 23,000       | 58,024         | 35,024                                           |
| Grant revenue                                                | -                       | 95,594       | 193,393        | 97,799                                           |
| Miscellaneous revenues                                       | 197,715                 | 197,715      | 251,414        | 53,699                                           |
| Total revenues                                               | 11,862,334              | 11,957,928   | 12,607,692     | 649,764                                          |
| Expenditures:                                                |                         |              |                |                                                  |
| General government departments:                              |                         |              |                |                                                  |
| Commission                                                   | 177,547                 | 177,547      | 166,722        | 10,825                                           |
| Donations                                                    | 37,889                  | 37,889       | 35,389         | 2,500                                            |
| Visitor center                                               | 59,593                  | 59,593       | 53,016         | 6,577                                            |
| Administration                                               | 924,861                 | 1,046,548    | 975,818        | 70,730                                           |
| Attorney                                                     | 363,000                 | 363,000      | 331,144        | 31,856                                           |
| General                                                      | 944,430                 | 912,018      | 709,966        | 202,052                                          |
| Business development                                         | 194,070                 | 194,070      | 128,568        | 65,502                                           |
| Total general government                                     | 2,701,390               | 2,790,665    | 2,400,623      | 390,042                                          |
| Other departments:                                           |                         |              |                |                                                  |
| Police department                                            | 4,712,133               | 4,712,133    | 4,452,252      | 259,881                                          |
| Emergency medical services                                   | 823,545                 | 823,545      | 823,545        | -                                                |
| Development services                                         | 712,006                 | 642,746      | 582,756        | 59,990                                           |
| Municipal services                                           | 1,997,846               | 2,064,514    | 2,007,341      | 57,173                                           |
| Recreation services                                          | 475,339                 | 484,250      | 485,196        | (946)                                            |
| Total other departments                                      | 8,720,869               | 8,727,188    | 8,351,090      | 376,098                                          |
| Total expenditures                                           | 11,422,259              | 11,517,853   | 10,751,713     | 766,140                                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | 440,075                 | 440,075      | 1,855,979      | 1,415,904                                        |
| Other financing sources (uses):                              |                         |              |                |                                                  |
| Use of fund balance                                          | 350,925                 | 350,925      | -              | (350,925)                                        |
| Transfers in                                                 | 22,000                  | 22,000       | 99,580         | 77,580                                           |
| Transfers out                                                | (813,000)               | (813,000)    | (813,000)      | -                                                |
| Total other financing sources (uses)                         | (440,075)               | (440,075)    | (713,420)      | (273,345)                                        |
| Net change in fund balance                                   | \$ -                    | \$ -         | 1,142,559      | \$ 1,142,559                                     |
| Fund balance, beginning                                      |                         |              | 7,244,076      |                                                  |
| Fund balance, ending                                         |                         |              | \$ 8,386,635   |                                                  |

See notes to Required Supplementary Information.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTE TO BUDGETARY COMPARISON SCHEDULE  
FISCAL YEAR ENDED SEPTEMBER 30, 2019

**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

Annual appropriated budgets are adopted for all governmental funds on a basis consistent with accounting principles generally accepted in the United States.

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

- (a) In July, the Town Manager submits to the Commission a proposed operating and capital budget for the ensuing fiscal year. The budget includes proposed expenditures and the means of financing them.
- (b) Public hearings are conducted to obtain taxpayer comments.
- (c) Prior to October 1, the budget is legally enacted through passage of an ordinance.
- (d) The Town Commission, by motion, may make supplemental appropriations for the fiscal year.
- (e) Formal budgetary integration is employed as a management control device during the fiscal year for the general fund.
- (f) The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a department; however, any revisions that alter the total appropriations of any fund must be approved by the Town Commission. The classification detail at which expenditures may not legally exceed appropriations is at the department level.
- (g) Unencumbered appropriations lapse at fiscal year-end. Encumbered amounts are reappropriated in the following fiscal year's budget.
- (h) Budgeted amounts are as originally adopted or as amended.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN THE NET PENSION ASSET AND RELATED RATIOS –**  
**VOLUNTEER FIREFIGHTERS PENSION PLAN**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

| Measurement Year Ended September 30,                                       | 2018                | 2017                | 2016                | 2015                | 2014                |
|----------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability (TPL)</b>                                       |                     |                     |                     |                     |                     |
| Service cost                                                               | \$ 39,229           | \$ 55,966           | \$ 22,358           | \$ 39,823           | \$ 48,234           |
| Interest on the total pension liability                                    | 122,909             | 115,897             | 96,588              | 97,199              | 38,136              |
| Benefit changes                                                            | -                   | -                   | 152,366             | -                   | -                   |
| Differences between actual and expected experience                         | (119,225)           | 17,679              | 57,929              | (50,638)            | -                   |
| Changes of assumption                                                      | -                   | 21,808              | -                   | (22,967)            | -                   |
| Benefit payments                                                           | (87,100)            | (76,043)            | (46,123)            | (15,194)            | (15,194)            |
| Refunds                                                                    | (2,984)             | (7,326)             | (2,083)             | (7,981)             | (15,195)            |
| Other changes                                                              | -                   | -                   | -                   | 87,139              | 129,583             |
| <b>Net change in total pension liability</b>                               | <b>(47,171)</b>     | <b>127,981</b>      | <b>281,035</b>      | <b>127,381</b>      | <b>185,564</b>      |
| <b>Total pension liability - beginning</b>                                 | <b>1,896,724</b>    | <b>1,768,743</b>    | <b>1,487,708</b>    | <b>1,360,327</b>    | <b>1,174,763</b>    |
| <b>Total pension liability - ending (a)</b>                                | <b>\$ 1,849,553</b> | <b>\$ 1,896,724</b> | <b>\$ 1,768,743</b> | <b>\$ 1,487,708</b> | <b>\$ 1,360,327</b> |
| <b>Plan fiduciary net position</b>                                         |                     |                     |                     |                     |                     |
| Contributions - Employer (from Town)                                       | \$ 14,625           | \$ 12,990           | \$ 14,122           | \$ 14,458           | \$ 13,976           |
| Contributions - Employer (from State)                                      | 113,804             | 58,209              | 85,906              | 110,610             | 153,054             |
| Contributions - Members                                                    | 17,831              | 12,990              | 14,122              | 14,458              | 13,976              |
| Net investment income                                                      | 229,884             | 180,802             | 123,067             | (40,115)            | 58,637              |
| Benefit payments                                                           | (87,100)            | (76,043)            | (46,123)            | (15,194)            | (15,194)            |
| Refunds                                                                    | (2,984)             | (7,326)             | (2,083)             | (7,981)             | (15,195)            |
| Pension plan administrative expense                                        | (36,441)            | (27,136)            | (18,613)            | (32,027)            | (8,350)             |
| Other changes*                                                             | (37,116)            | -                   | -                   | -                   | -                   |
| <b>Net change in fiduciary net position</b>                                | <b>212,503</b>      | <b>154,486</b>      | <b>170,398</b>      | <b>44,209</b>       | <b>200,904</b>      |
| <b>Plan fiduciary net position - beginning</b>                             | <b>2,088,421</b>    | <b>1,933,935</b>    | <b>1,763,537</b>    | <b>1,719,328</b>    | <b>1,518,424</b>    |
| <b>Plan fiduciary net position - ending (b)</b>                            | <b>\$ 2,300,924</b> | <b>\$ 2,088,421</b> | <b>\$ 1,933,935</b> | <b>\$ 1,763,537</b> | <b>\$ 1,719,328</b> |
| <b>Net pension liability (asset) - ending (a) - (b)</b>                    | <b>\$ (451,371)</b> | <b>\$ (191,697)</b> | <b>\$ (165,192)</b> | <b>\$ (275,829)</b> | <b>\$ (359,001)</b> |
| Plan fiduciary net position as a percentage of the total pension liability | 124.40%             | 110.11%             | 109.34%             | 118.54%             | 126.39%             |
| Covered employee payroll                                                   | \$ 292,500          | \$ 259,800          | \$ 282,440          | \$ 289,160          | \$ 279,520          |
| Net Pension liability as a percentage of covered employee payroll          | -154.31%            | -73.79%             | -58.49%             | -95.39%             | -128.43%            |

\* The fiscal year 2018 beginning net position of the Town of Lauderdale-by-the-Sea Volunteer Firefighters Pension Plan was adjusted by \$37,116 because a state contribution to the pension was improperly accrued as of September 30, 2017.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CONTRIBUTIONS –**  
**VOLUNTEER FIREFIGHTERS PENSION PLAN**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

| Fiscal Year End    | (1) Actuarially<br>Determined<br>Contribution<br>(ADC) | (2) Contributions<br>Recognized by<br>the Plan* | (3) Difference<br>Between (1) and<br>(2) | Covered Member<br>Payroll** | Column (2) as a<br>Percentage of<br>Covered Payroll |
|--------------------|--------------------------------------------------------|-------------------------------------------------|------------------------------------------|-----------------------------|-----------------------------------------------------|
| September 30, 2010 | \$ 27,036                                              | \$ 40,224                                       | \$ (13,188)                              | \$ 286,224                  | 14.05%                                              |
| September 30, 2011 | 27,036                                                 | 40,460                                          | (13,424)                                 | 286,224 ***                 | 14.14%                                              |
| September 30, 2012 | 20,932                                                 | 38,866                                          | (17,934)                                 | 347,941                     | 11.17%                                              |
| September 30, 2013 | 20,932                                                 | 40,274                                          | (19,342)                                 | 347,941 ***                 | 11.57%                                              |
| September 30, 2014 | 153                                                    | 37,447                                          | (37,294)                                 | 279,520                     | 13.40%                                              |
| September 30, 2015 | -                                                      | 37,929                                          | (37,929)                                 | 289,160                     | 13.12%                                              |
| September 30, 2016 | 29,701                                                 | 100,028                                         | (70,327)                                 | 282,440                     | 35.42%                                              |
| September 30, 2017 | 34,083                                                 | 34,083                                          | -                                        | 259,800                     | 13.12%                                              |
| September 30, 2018 | -                                                      | 113,804                                         | (113,804)                                | 292,500                     | 38.91%                                              |
| September 30, 2019 | -                                                      | 66,665                                          | (66,665)                                 | 278,260                     | 23.96%                                              |

\* Contributions recognized by the Plan relate to employer and nonemployer entities.

\*\* Covered payroll was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate of

\*\*\* Expected total covered payroll assumed to be same as expected covered payroll for previous year.

|                               |                        |
|-------------------------------|------------------------|
| Valuation date                | October 1, 2018        |
| Actuarial cost method         | Aggregate              |
| Amortization method           | N/A                    |
| Remaining amortization period | N/A                    |
| Asset valuation method        | Market Value of Assets |

Actuarial assumptions:

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Investment rate of return | 6.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Salary increases          | 5.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Inflation                 | 2.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Retirement age            | The later of normal retirement eligibility or one year after the valuation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Mortality                 | RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment. For disabled retirees, 60% of the RP-2000 Mortality Table for Annuitants and 40% of the RP-2000 Mortality Table for Annuitants with a white collar adjustment, set back 4 years for males and set forward 2 years for females, with no provision being made for future mortality improvements. These are the same rates as use for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2018 Actuarial Valuation, as mandated by Chapter 112.63, Florida Statutes. |

A publicly available financial statement for the Plan can be obtained from the Board of Trustees, 4442 Sea Grape Drive, Lauderdale-By-The-Sea, Florida, 33308 which includes the additional financial reporting requirements of GASB 67, *Financial Reporting for Pension Plans*, including the annual money-weighted rate of return on pension plan investments.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY –**  
**FLORIDA RETIREMENT SYSTEM**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**Schedule of the Town's Proportionate Share of the Net Pension Liability -**  
**Florida Retirement System Pension Plan**  
**Last 10 Years (1) (2)**

|                                                                                                             | 2019         | 2018         | 2017         | 2016         | 2015         |
|-------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Town's proportion of the FRS net pension liability                                                          | 0.00821%     | 0.00838%     | 0.00811%     | 0.00739%     | 0.00716%     |
| Town's proportionate share of the FRS net pension liability                                                 | \$ 2,827,042 | \$ 2,523,345 | \$ 2,397,897 | \$ 1,867,084 | \$ 925,142   |
| Town's covered employee payroll                                                                             | \$ 1,804,862 | \$ 1,812,223 | \$ 1,652,978 | \$ 1,907,616 | \$ 1,837,884 |
| Town's proportionate share of the FRS net pension liability as a percentage of its covered employee payroll | 156.63%      | 139.24%      | 145.07%      | 97.88%       | 50.34%       |
| FRS plan fiduciary net position as a percentage of the total pension liability                              | 84.26%       | 84.26%       | 83.89%       | 84.88%       | 92.00%       |

**Schedule of the Town's Proportionate Share of the Net Pension Liability -**  
**Health Insurance Subsidy Pension Plan**  
**Last 10 Years (1) (2)**

|                                                                                                             | 2019         | 2018         | 2017         | 2016         | 2015         |
|-------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Town's proportion of the HIS net pension liability                                                          | 0.00640%     | 0.00634%     | 0.00604%     | 0.00618%     | 0.00599%     |
| Town's proportionate share of the HIS net pension liability                                                 | \$ 716,401   | \$ 670,555   | \$ 645,544   | \$ 720,176   | \$ 610,760   |
| Town's covered employee payroll                                                                             | \$ 1,804,862 | \$ 1,812,223 | \$ 1,652,978 | \$ 1,907,616 | \$ 1,837,884 |
| Town's proportionate share of the HIS net pension liability as a percentage of its covered employee payroll | 39.69%       | 37.00%       | 39.05%       | 37.75%       | 33.23%       |
| HIS plan fiduciary net position as a percentage of the total pension liability                              | 2.15%        | 2.15%        | 1.64%        | 0.97%        | 0.50%        |

(1) The amounts presented for each year were determined as of the measurement date, June 30.

(2) Information is only available for the years presented.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PENSION CONTRIBUTIONS –**  
**FLORIDA RETIREMENT SYSTEM**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**Schedule of the Town Contributions -**  
**Florida Retirement System Pension Plan**  
**Last 10 Fiscal Years (1) (2)**

|                                                                          | 2019         | 2018         | 2017         | 2016         | 2015         |
|--------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required FRS contribution                                  | \$ 229,363   | \$ 228,094   | \$ 201,918   | \$ 213,343   | \$ 203,842   |
| FRS contributions in relation to the contractually required contribution | (229,363)    | (228,094)    | (201,918)    | (213,343)    | (203,842)    |
| FRS contribution deficiency (excess)                                     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Town's covered employee payroll                                          | \$ 1,741,337 | \$ 1,822,995 | \$ 1,710,062 | \$ 1,987,533 | \$ 1,854,933 |
| FRS contributions as a percentage of covered employee payroll            | 13.17%       | 12.51%       | 11.81%       | 10.73%       | 10.99%       |

**Schedule of the Town Contributions -**  
**Health Insurance Subsidy Pension Plan**  
**Last 10 Fiscal Years (1) (2)**

|                                                                          | 2019         | 2018         | 2017         | 2016         | 2015         |
|--------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Contractually required HIS contribution                                  | \$ 28,905    | \$ 30,262    | \$ 28,387    | \$ 32,944    | \$ 25,157    |
| HIS contributions in relation to the contractually required contribution | (28,905)     | (30,262)     | (28,387)     | (32,944)     | (25,157)     |
| HIS contribution deficiency (excess)                                     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| Town's covered employee payroll                                          | \$ 1,741,337 | \$ 1,822,995 | \$ 1,710,062 | \$ 1,987,533 | \$ 1,854,933 |
| HIS contributions as a percentage of covered employee payroll            | 1.66%        | 1.66%        | 1.66%        | 1.66%        | 1.36%        |

(1) The amounts presented for each fiscal year were determined as of September 30.

(2) Information is only available for the years presented.

A publicly available financial statement for the Plan can be obtained from the Florida Department of Management Services (DMS), Division of Retirement, Research and Education Section, PO Box 9000, Tallahassee, Florida, 32315-9000; phone 850-488-5706; website ([www.dms.myflorida.com](http://www.dms.myflorida.com)) which includes additional financial reporting requirements, including the annual money-weighted rate of return on pension plan investments.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN THE TOWN'S NET OPEB LIABILITY  
FISCAL YEAR ENDED SEPTEMBER 30, 2019

| Fiscal Year Ended September 30,                                         | 2019                     | 2018                     |
|-------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Total OPEB Liability</b>                                             |                          |                          |
| Beginning balance                                                       | \$ 138,275               | \$ 141,778               |
| Service cost                                                            | 10,075                   | 10,466                   |
| Interest                                                                | 5,176                    | 4,485                    |
| Changes in assumptions                                                  | (6,121)                  | (7,050)                  |
| Benefit payments                                                        | (12,402)                 | (11,404)                 |
| Ending balance (a)                                                      | <u>\$ 135,003</u>        | <u>\$ 138,275</u>        |
| <br><b>Plan Fiduciary Net Position</b>                                  |                          |                          |
| Beginning balance                                                       | \$ -                     | \$ -                     |
| Service cost                                                            | -                        | -                        |
| Expected interest growth                                                | -                        | -                        |
| Changes in assumptions                                                  | -                        | -                        |
| Benefit payments                                                        | -                        | -                        |
| Ending balance (b)                                                      | <u>\$ -</u>              | <u>\$ -</u>              |
| <br><b>Net OPEB Liability (a -b)</b>                                    | <u><u>\$ 135,003</u></u> | <u><u>\$ 138,275</u></u> |
| <br>Plan fiduciary net position as a percentage of total OPEB liability | 0.00%                    | 0.00%                    |
| <br>Covered employee payroll                                            | \$ 2,073,315             | \$ 2,022,746             |
| <br>Net OPEB liability as a percentage of covered employee payroll      | 6.51%                    | 6.84%                    |

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## **COMBINING FUND STATEMENTS**



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2019**

|                                        | <u>Special Revenue Funds</u> |                 |                     |                     |
|----------------------------------------|------------------------------|-----------------|---------------------|---------------------|
|                                        | <b>Police</b>                | <b>Building</b> | <b>Fire</b>         | <b>Total</b>        |
|                                        | <b>Training and</b>          | <b>Fund</b>     | <b>Fund</b>         | <b>Non-Major</b>    |
|                                        | <b>Forfeiture</b>            |                 |                     | <b>Funds</b>        |
| <u>ASSETS</u>                          |                              |                 |                     |                     |
| Cash and cash equivalents              | \$ 13,586                    | \$ -            | \$ 1,419,721        | \$ 1,433,307        |
| Due from other funds                   | -                            | -               | 20,429              | 20,429              |
| Total assets                           | <u>\$ 13,586</u>             | <u>\$ -</u>     | <u>\$ 1,440,150</u> | <u>\$ 1,453,736</u> |
| <u>LIABILITIES AND FUND BALANCES</u>   |                              |                 |                     |                     |
| Liabilities:                           |                              |                 |                     |                     |
| Accounts payable and other liabilities | \$ -                         | \$ -            | \$ 17,301           | \$ 17,301           |
| Due to other funds                     | -                            | 92,391          | -                   | 92,391              |
| Unearned revenue                       | -                            | -               | 23,608              | 23,608              |
| Total liabilities                      | <u>-</u>                     | <u>92,391</u>   | <u>40,909</u>       | <u>133,300</u>      |
| Fund balances:                         |                              |                 |                     |                     |
| Restricted for:                        |                              |                 |                     |                     |
| Law Enforcement                        | 13,586                       | -               | -                   | 13,586              |
| Fire department                        | -                            | -               | 1,399,241           | 1,399,241           |
| Unassigned:                            | -                            | (92,391)        | -                   | (92,391)            |
| Total fund balances                    | <u>13,586</u>                | <u>(92,391)</u> | <u>1,399,241</u>    | <u>1,320,436</u>    |
| Total liabilities and fund balances    | <u>\$ 13,586</u>             | <u>\$ -</u>     | <u>\$ 1,440,150</u> | <u>\$ 1,453,736</u> |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <b>Special Revenue Funds</b> |                 |              | <b>Total</b>     |
|--------------------------------------------------------------|------------------------------|-----------------|--------------|------------------|
|                                                              | <b>Police</b>                | <b>Building</b> | <b>Fire</b>  | <b>Non-Major</b> |
|                                                              | <b>Training and</b>          | <b>Fund</b>     | <b>Fund</b>  | <b>Funds</b>     |
|                                                              | <b>Forfeiture</b>            |                 |              |                  |
| Revenues:                                                    |                              |                 |              |                  |
| Fire assessments                                             | \$ -                         | \$ -            | \$ 1,055,588 | \$ 1,055,588     |
| Charges for services                                         | -                            | -               | 33,953       | 33,953           |
| Licenses and permits                                         | -                            | 1,000,534       | -            | 1,000,534        |
| Interest income                                              | -                            | -               | 8,907        | 8,907            |
| Miscellaneous revenues                                       | 1,147                        | -               | 462          | 1,609            |
| Total revenues                                               | 1,147                        | 1,000,534       | 1,098,910    | 2,100,591        |
| Expenditures:                                                |                              |                 |              |                  |
| Current:                                                     |                              |                 |              |                  |
| General government                                           | -                            | 18,038          | -            | 18,038           |
| Public safety                                                | -                            | 991,659         | 847,615      | 1,839,274        |
| Capital outlay                                               | -                            | 5,648           | 51,363       | 57,011           |
| Total expenditures                                           | -                            | 1,015,345       | 898,978      | 1,914,323        |
| Excess (deficiency) of revenues<br>over (under) expenditures | 1,147                        | (14,811)        | 199,932      | 186,268          |
| Other financing sources (uses):                              |                              |                 |              |                  |
| Transfers in                                                 | -                            | -               | 13,000       | 13,000           |
| Transfers out                                                | -                            | (77,580)        | (22,000)     | (99,580)         |
| Total other financing sources (uses)                         | -                            | (77,580)        | (9,000)      | (86,580)         |
| Net change in fund balances                                  | 1,147                        | (92,391)        | 190,932      | 99,688           |
| Fund balances, beginning                                     | 12,439                       | -               | 1,208,309    | 1,220,748        |
| Fund balances, ending                                        | \$ 13,586                    | \$ (92,391)     | \$ 1,399,241 | \$ 1,320,436     |

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## **BUDGETARY COMPARISON SCHEDULES**

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – BUDGET TO ACTUAL**  
**CAPITAL PROJECTS FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance with</b>                             |
|--------------------------------------------------------------|-------------------------|--------------|----------------|--------------------------------------------------|
|                                                              | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget-<br/>Positive<br/>(Negative)</b> |
| Revenues:                                                    |                         |              |                |                                                  |
| Interest income                                              | \$ 1,000                | \$ 1,000     | \$ 22,435      | \$ 21,435                                        |
| Total revenues                                               | 1,000                   | 1,000        | 22,435         | 21,435                                           |
| Expenditures:                                                |                         |              |                |                                                  |
| General Government:                                          |                         |              |                |                                                  |
| Administrative                                               | 163,680                 | 122,526      | 50,104         | 72,422                                           |
| Capital outlay                                               | 1,588,300               | 1,629,454    | 144,820        | 1,484,634                                        |
| Total expenditures                                           | 1,751,980               | 1,751,980    | 194,924        | 1,557,056                                        |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1,750,980)             | (1,750,980)  | (172,489)      | 1,578,491                                        |
| Other financing sources (uses):                              |                         |              |                |                                                  |
| Transfers in                                                 | 800,000                 | 800,000      | 800,000        | -                                                |
| Use of fund balance                                          | 950,980                 | 950,980      | -              | (950,980)                                        |
| Total other financing sources (uses)                         | 1,750,980               | 1,750,980    | 800,000        | (950,980)                                        |
| Net change in fund balance                                   | \$ -                    | \$ -         | 627,511        | \$ 627,511                                       |
| Fund balance, beginning                                      |                         |              | 3,629,768      |                                                  |
| Fund balance, ending                                         |                         |              | \$ 4,257,279   |                                                  |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – BUDGET TO ACTUAL**  
**SPECIAL REVENUE FUND**  
**POLICE TRAINING AND FORFEITURE FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <u>Budgeted Amounts</u> |              | <u>Actual</u>           | <u>Variance With</u>                         |
|--------------------------------------------------------------|-------------------------|--------------|-------------------------|----------------------------------------------|
|                                                              | <u>Original</u>         | <u>Final</u> | <u>Amounts</u>          | <u>Final Budget-<br/>Positive (Negative)</u> |
| Revenues:                                                    |                         |              |                         |                                              |
| Miscellaneous                                                | \$ -                    | \$ -         | \$ 1,147                | \$ 1,147                                     |
| Total revenues                                               | -                       | -            | 1,147                   | 1,147                                        |
| Expenditures:                                                |                         |              |                         |                                              |
| Capital outlay                                               | -                       | -            | -                       | -                                            |
| Total expenditures                                           | -                       | -            | -                       | -                                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>\$ -</u>             | <u>\$ -</u>  | 1,147                   | <u>\$ 1,147</u>                              |
| Fund balance, beginning                                      |                         |              | <u>12,439</u>           |                                              |
| Fund balance, ending                                         |                         |              | <u><u>\$ 13,586</u></u> |                                              |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – BUDGET TO ACTUAL**  
**SPECIAL REVENUE FUND**  
**BUILDING FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <u>Budgeted Amounts</u> |              | <u>Actual</u>      | <u>Variance With</u>                         |
|--------------------------------------------------------------|-------------------------|--------------|--------------------|----------------------------------------------|
|                                                              | <u>Original</u>         | <u>Final</u> | <u>Amounts</u>     | <u>Final Budget-<br/>Positive (Negative)</u> |
| Revenues:                                                    |                         |              |                    |                                              |
| Licenses and permits                                         | \$ 695,000              | \$ 996,155   | \$ 1,000,534       | \$ 4,379                                     |
| Total revenues                                               | 695,000                 | 996,155      | 1,000,534          | 4,379                                        |
| Expenditures:                                                |                         |              |                    |                                              |
| Current:                                                     |                         |              |                    |                                              |
| General government                                           | -                       | -            | 18,038             | (18,038)                                     |
| Public safety                                                | 695,000                 | 996,155      | 991,659            | 4,496                                        |
| Capital outlay                                               | -                       | -            | 5,648              | (5,648)                                      |
| Total expenditures                                           | 695,000                 | 996,155      | 1,015,345          | (19,190)                                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | -                       | -            | (14,811)           | (14,811)                                     |
| Other financing sources (uses):                              |                         |              |                    |                                              |
| Transfers in / (out)                                         | -                       | -            | (77,580)           | (77,580)                                     |
| Total other financing sources (uses)                         | -                       | -            | (77,580)           | (77,580)                                     |
| Net change in fund balances                                  | <u>\$ -</u>             | <u>\$ -</u>  | (92,391)           | <u>\$ (92,391)</u>                           |
| Fund balance, beginning                                      |                         |              | <u>-</u>           |                                              |
| Fund balance, ending                                         |                         |              | <u>\$ (92,391)</u> |                                              |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – BUDGET TO ACTUAL**  
**SPECIAL REVENUE FUND**  
**FIRE FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2019**

|                                                              | <b>Budgeted Amounts</b> |              | <b>Actual</b>  | <b>Variance With</b>                          |
|--------------------------------------------------------------|-------------------------|--------------|----------------|-----------------------------------------------|
|                                                              | <b>Original</b>         | <b>Final</b> | <b>Amounts</b> | <b>Final Budget -<br/>Positive (Negative)</b> |
| Revenues:                                                    |                         |              |                |                                               |
| Fire assessments                                             | \$ 1,036,459            | 1,036,459    | \$ 1,055,588   | \$ 19,129                                     |
| Charges for services                                         | 33,000                  | 33,000       | 33,953         | 953                                           |
| Interest income                                              | -                       | -            | 8,907          | 8,907                                         |
| Miscellaneous revenues                                       | -                       | -            | 462            | 462                                           |
| Total revenues                                               | 1,069,459               | 1,069,459    | 1,098,910      | 29,451                                        |
| Expenditures:                                                |                         |              |                |                                               |
| Current:                                                     |                         |              |                |                                               |
| Public Safety                                                | 847,437                 | 847,437      | 847,615        | (178)                                         |
| Capital outlay                                               | 343,123                 | 343,123      | 51,363         | 291,760                                       |
| Total expenditures                                           | 1,190,560               | 1,190,560    | 898,978        | 291,582                                       |
| Excess (deficiency) of revenues<br>over (under) expenditures | (121,101)               | (121,101)    | 199,932        | 321,033                                       |
| Other financing sources (uses):                              |                         |              |                |                                               |
| Use of fund balance                                          | 130,101                 | 130,101      | -              | (130,101)                                     |
| Transfers in                                                 | 13,000                  | 13,000       | 13,000         | -                                             |
| Transfers out                                                | (22,000)                | (22,000)     | (22,000)       | -                                             |
| Total other financing sources (uses)                         | 121,101                 | 121,101      | (9,000)        | (130,101)                                     |
| Net change in fund balances                                  | \$ -                    | \$ -         | 190,932        | \$ 190,932                                    |
| Fund balance, beginning                                      |                         |              | 1,208,309      |                                               |
| Fund balance, ending                                         |                         |              | \$ 1,399,241   |                                               |



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## STATISTICAL SECTION

This part of the Town of Lauderdale-By-The-Sea's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

| <u>Contents</u>                                                                                                                                                                                                                                              | <u>Page</u>  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.                                                                               | <b>71-78</b> |
| <b>Revenue Capacity</b><br>These schedules contain information to help the reader assess the Town's most significant local revenue source, the property tax.                                                                                                 | <b>79-81</b> |
| <b>Debt Capacity</b><br>These schedules present information to help the reader assess the affordability of the Town's current levels of outstanding debt and the Town's ability to issue additional debt in the future.                                      | <b>82-84</b> |
| <b>Demographic and Economic Information</b><br>These schedules offer demographic and economic indicators to help the reader understand the environment within which the Town's financial activities take place.                                              | <b>85-87</b> |
| <b>Operating and Other Information</b><br>These schedules contain service and infrastructure data to help the reader understand how the information in the Town's financial report relates to the services the Town provides and the activities it performs. | <b>88-89</b> |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant fiscal year.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 1  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(ACCOUNTS EXPRESSED IN THOUSANDS)

|                                                 | Fiscal Year Ended September 30, |           |           |           |           |                     |           |           |           |           |
|-------------------------------------------------|---------------------------------|-----------|-----------|-----------|-----------|---------------------|-----------|-----------|-----------|-----------|
|                                                 | 2010                            | 2011      | 2012      | 2013      | 2014      | 2015                | 2016      | 2017      | 2018      | 2019      |
| Governmental activities:                        |                                 |           |           |           |           |                     |           |           |           |           |
| Net investment in capital assets                | \$ 15,222                       | \$ 15,296 | \$ 16,455 | \$ 20,759 | \$ 23,624 | \$ 23,853           | \$ 24,579 | \$ 23,632 | \$ 22,702 | \$ 21,699 |
| Restricted for:                                 |                                 |           |           |           |           |                     |           |           |           |           |
| Town beautification per contractual agreement   | 1,000                           | 928       | 928       | 678       | 678       | 678                 | 678       | 678       | 678       | 678       |
| Law enforcement                                 | 212                             | 198       | 186       | 139       | 156       | 2                   | 3         | 5         | 12        | 14        |
| Fire enforcement                                | 216                             | 486       | 416       | 604       | 793       | 982                 | 904       | 946       | 1,140     | 1,399     |
| Unrestricted                                    | 11,054                          | 12,887    | 13,698    | 10,368    | 8,323     | 7,969               | 7,043     | 7,672     | 8,610     | 9,640     |
| Total governmental activities net position      | 27,704                          | 29,795    | 31,683    | 32,548    | 33,574    | 33,484              | 33,207    | 32,933    | 33,142    | 33,430    |
| Business-type activities:                       |                                 |           |           |           |           |                     |           |           |           |           |
| Net investment in capital assets                | 5,629                           | 6,255     | 6,541     | 7,464     | 8,454     | 8,366               | 9,026     | 12,148    | 12,800    | 13,778    |
| Unrestricted                                    | 1,668                           | 1,887     | 2,312     | 2,822     | 2,666     | 4,291               | 5,239     | 3,868     | 5,013     | 6,001     |
| Total business-type activities net position     | 7,297                           | 8,142     | 8,853     | 10,286    | 11,120    | 12,657              | 14,265    | 16,016    | 17,813    | 19,779    |
| Primary government:                             |                                 |           |           |           |           |                     |           |           |           |           |
| Net investment in capital assets                | 20,851                          | 21,551    | 22,996    | 28,223    | 32,078    | 32,219 <sup>1</sup> | 33,605    | 35,780    | 35,502    | 35,477    |
| Restricted for:                                 |                                 |           |           |           |           |                     |           |           |           |           |
| El Mar beautification per contractual agreement | 1,000                           | 928       | 928       | 678       | 678       | 678                 | 678       | 678       | 678       | 678       |
| Law enforcement                                 | 212                             | 198       | 186       | 139       | 156       | 2                   | 3         | 5         | 12        | 14        |
| Fire enforcement                                | 216                             | 486       | 416       | 604       | 793       | 982                 | 904       | 946       | 1,140     | 1,399     |
| Unrestricted                                    | 12,722                          | 14,774    | 16,010    | 13,190    | 10,989    | 12,260              | 12,282    | 11,540    | 13,623    | 15,641    |
| Total primary government net position           | \$ 35,001                       | \$ 37,937 | \$ 40,536 | \$ 42,834 | \$ 44,694 | \$ 46,141           | \$ 47,472 | \$ 48,949 | \$ 50,955 | \$ 53,209 |

<sup>1</sup> The Town's beginning net position was restated for the effect of adoption of GASB No.68 and 71 in fiscal year 2015, the restatement decreased beginning net position by (\$758,914).

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

**TABLE 2  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(AMOUNTS EXPRESSED IN THOUSANDS)**

|                                                 | Fiscal Year Ended September 30, |           |           |           |           |           |           |           |           |           |
|-------------------------------------------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Expenses:                                       | 2010                            | 2011      | 2012      | 2013      | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      |
| Governmental activities:                        |                                 |           |           |           |           |           |           |           |           |           |
| General government                              | \$ 2,442                        | \$ 2,275  | \$ 2,392  | \$ 2,567  | \$ 2,409  | \$ 2,471  | \$ 2,327  | \$ 2,514  | \$ 2,535  | \$ 2,747  |
| Public safety                                   | 4,869                           | 4,953     | 5,566     | 6,049     | 6,254     | 7,093     | 7,407     | 7,338     | 7,428     | 7,849     |
| Transportation                                  | 1,592                           | 1,660     | 1,269     | 1,317     | 1,382     | 1,516     | 1,675     | 1,856     | 1,978     | 2,013     |
| Recreation                                      | 418                             | 397       | 333       | 362       | 382       | 452       | 442       | 470       | 444       | 472       |
| Physical environment                            | 294                             | 125       | 563       | 810       | 1,007     | 1,246     | 1,534     | 1,591     | 1,435     | 1,362     |
| Total governmental activities                   | 9,615                           | 9,410     | 10,123    | 11,105    | 11,434    | 12,778    | 13,385    | 13,769    | 13,820    | 14,443    |
| Business-type activities:                       |                                 |           |           |           |           |           |           |           |           |           |
| Sewer                                           | 1,105                           | 974       | 1,511     | 861       | 1,260     | 882       | 950       | 955       | 856       | 877       |
| Parking                                         | 220                             | 424       | 440       | 425       | 490       | 660       | 680       | 753       | 765       | 922       |
| Total business-type activities                  | 1,325                           | 1,398     | 1,951     | 1,286     | 1,750     | 1,542     | 1,630     | 1,708     | 1,621     | 1,799     |
| Total primary government                        | \$ 10,940                       | \$ 10,808 | \$ 12,074 | \$ 12,391 | \$ 13,184 | \$ 14,320 | \$ 15,015 | \$ 15,477 | \$ 15,441 | \$ 16,242 |
| Program revenues:                               |                                 |           |           |           |           |           |           |           |           |           |
| Governmental activities:                        |                                 |           |           |           |           |           |           |           |           |           |
| Charges for services:                           |                                 |           |           |           |           |           |           |           |           |           |
| General government                              | \$ 148                          | \$ 154    | \$ 636    | \$ 887    | \$ 1,195  | \$ 1,619  | \$ 1,502  | \$ 1,357  | \$ 1,632  | \$ 1,503  |
| Public safety                                   | 202                             | 38        | 59        | 1,085     | 1,029     | 1,017     | 1,018     | 1,095     | 1,099     | 1,100     |
| Recreation                                      | 226                             | 303       | -         | -         | -         | -         | -         | -         | -         | -         |
| Operating grants and contributions              | 107                             | 145       | 84        | 69        | 81        | 82        | 82        | 84        | 85        | 193       |
| Capital grants and contributions                | -                               | -         | 442       | -         | 32        | 129       | -         | -         | -         | -         |
| Total governmental activities program revenues  | 683                             | 640       | 1,221     | 2,041     | 2,337     | 2,847     | 2,602     | 2,536     | 2,816     | 2,796     |
| Business type activities:                       |                                 |           |           |           |           |           |           |           |           |           |
| Charges for services:                           |                                 |           |           |           |           |           |           |           |           |           |
| Sewer                                           | 964                             | 1,153     | 1,207     | 1,125     | 966       | 1,128     | 1,051     | 1,150     | 1,178     | 1,197     |
| Parking                                         | 389                             | 948       | 1,620     | 1,553     | 1,616     | 2,034     | 2,182     | 2,309     | 2,237     | 2,616     |
| Capital grants and contributions                | -                               | 295       | -         | 39        | -         | -         | -         | -         | -         | -         |
| Total business-type activities program revenues | 1,353                           | 2,396     | 2,827     | 2,717     | 2,582     | 3,162     | 3,233     | 3,459     | 3,415     | 3,813     |
| Total primary government program revenues       | \$ 2,036                        | \$ 3,036  | \$ 4,048  | \$ 4,758  | \$ 4,919  | \$ 6,009  | \$ 5,835  | \$ 5,995  | \$ 6,231  | \$ 6,609  |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 2 (CONTINUED)  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING)  
(AMOUNTS EXPRESSED IN THOUSANDS)

|                                                     | Fiscal Year Ended September 30, |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|-----------------------------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                                     | 2010                            | 2011              | 2012              | 2013              | 2014              | 2015              | 2016              | 2017              | 2018              | 2019              |
| Net (expense) revenue:                              |                                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental activities                             | \$ (8,932)                      | \$ (8,770)        | \$ (8,902)        | \$ (9,064)        | \$ (9,097)        | \$ (9,931)        | \$ (10,783)       | \$ (11,233)       | \$ (11,004)       | \$ (11,647)       |
| Business-type activities                            | 28                              | 998               | 876               | 1,431             | 832               | 1,620             | 1,603             | 1,751             | 1,794             | 2,014             |
| Total primary government net expense                | <u>\$ (8,904)</u>               | <u>\$ (7,772)</u> | <u>\$ (8,026)</u> | <u>\$ (7,633)</u> | <u>\$ (8,265)</u> | <u>\$ (8,311)</u> | <u>\$ (9,180)</u> | <u>\$ (9,482)</u> | <u>\$ (9,210)</u> | <u>\$ (9,633)</u> |
| General revenues and other changes in net position: |                                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental activities:                            |                                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Property taxes                                      | \$ 8,404                        | \$ 7,938          | \$ 7,798          | \$ 6,723          | \$ 6,915          | \$ 7,076          | \$ 7,484          | \$ 7,920          | \$ 8,271          | \$ 8,699          |
| Utility taxes based on gross receipts               | 1,033                           | 1,006             | 995               | 932               | 970               | 1,009             | 999               | 1,050             | 1,059             | 1,084             |
| Franchise fees based on gross receipts              | 734                             | 701               | 703               | 699               | 707               | 706               | 735               | 749               | 735               | 771               |
| Communications services tax                         | 366                             | 330               | 376               | 385               | 351               | 357               | 414               | 317               | 314               | 315               |
| Intergovernmental                                   | 539                             | 557               | 594               | 848               | 676               | 916               | 682               | 703               | 716               | 723               |
| Unrestricted Interest earnings                      | 86                              | 52                | 49                | 75                | 25                | 32                | 6                 | 17                | 25                | 89                |
| Miscellaneous                                       | 78                              | 109               | 107               | 267               | 478               | 417               | 186               | 202               | 208               | 253               |
| Transfers                                           | 166                             | 167               | 167               | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Special items                                       | -                               | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Total governmental activities                       | <u>11,406</u>                   | <u>10,860</u>     | <u>10,789</u>     | <u>9,929</u>      | <u>10,122</u>     | <u>10,513</u>     | <u>10,506</u>     | <u>10,958</u>     | <u>11,328</u>     | <u>11,934</u>     |
| Business-type activities:                           |                                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Unrestricted Interest earnings                      | 4                               | 3                 | 2                 | 2                 | 2                 | 2                 | -                 | -                 | 6                 | 35                |
| Miscellaneous                                       | -                               | 11                | -                 | -                 | -                 | 3                 | 5                 | 1                 | 8                 | 18                |
| Transfers                                           | (166)                           | (167)             | (167)             | -                 | -                 | -                 | -                 | -                 | -                 | -                 |
| Total business-type activities                      | <u>(162)</u>                    | <u>(153)</u>      | <u>(165)</u>      | <u>2</u>          | <u>2</u>          | <u>5</u>          | <u>5</u>          | <u>1</u>          | <u>14</u>         | <u>53</u>         |
| Total primary government                            | <u>\$ 11,244</u>                | <u>\$ 10,707</u>  | <u>\$ 10,624</u>  | <u>\$ 9,931</u>   | <u>\$ 10,124</u>  | <u>\$ 10,518</u>  | <u>\$ 10,511</u>  | <u>\$ 10,959</u>  | <u>\$ 11,342</u>  | <u>\$ 11,987</u>  |
| Changes in net position:                            |                                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Government activities                               | \$ 2,474                        | \$ 2,090          | \$ 1,887          | \$ 865            | \$ 1,025          | \$ 582            | \$ (277)          | \$ (275)          | \$ 324            | \$ 287            |
| Business-type activities                            | (134)                           | 845               | 711               | 1,433             | 834               | 1,625             | 1,608             | 1,752             | 1,808             | 2,067             |
| Total primary government                            | <u>\$ 2,340</u>                 | <u>\$ 2,935</u>   | <u>\$ 2,598</u>   | <u>\$ 2,298</u>   | <u>\$ 1,859</u>   | <u>\$ 2,207</u>   | <u>\$ 1,331</u>   | <u>\$ 1,477</u>   | <u>\$ 2,132</u>   | <u>\$ 2,354</u>   |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 3**  
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

| Fiscal Year<br>Ended<br>September 30, | Ad<br>Valorem<br>and Fire<br>Taxes | Franchise<br>Fees on<br>Services | Utility<br>Tax | Communication<br>Service<br>Tax | Transportation<br>Tax | Total  |
|---------------------------------------|------------------------------------|----------------------------------|----------------|---------------------------------|-----------------------|--------|
| 2010                                  | 8,404                              | 734                              | 1,033          | 366                             | 102                   | 10,639 |
| 2011                                  | 7,938                              | 701                              | 1,006          | 330                             | 104                   | 10,079 |
| 2012                                  | 7,798                              | 703                              | 995            | 376                             | 104                   | 9,976  |
| 2013                                  | 7,766                              | 699                              | 932            | 385                             | 104                   | 9,886  |
| 2014                                  | 7,894                              | 707                              | 970            | 351                             | 107                   | 10,029 |
| 2015                                  | 8,053                              | 706                              | 1,009          | 357                             | 110                   | 10,235 |
| 2016                                  | 8,459                              | 7,484                            | -              | 999                             | 110                   | 17,052 |
| 2017                                  | 8,973                              | 749                              | 1,050          | 317                             | 116                   | 11,205 |
| 2018                                  | 9,323                              | 735                              | 1,059          | 314                             | 112                   | 11,543 |
| 2019                                  | 9,755                              | 771                              | 1,084          | 315                             | 113                   | 12,038 |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 4**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**  
**(AMOUNTS EXPRESSED IN THOUSANDS)**

|                                    |                              |                 |
|------------------------------------|------------------------------|-----------------|
|                                    | Pre-GASB 54<br>September 30, |                 |
|                                    | 2010                         | 2011            |
| General fund:                      |                              |                 |
| Reserved                           | \$ 220                       | \$ 76           |
| Unreserved, designated             | 4,556                        | 2,680           |
| Unreserved, undesignated           | 3,052                        | 5,914           |
| Total general fund                 | <u>\$ 7,828</u>              | <u>\$ 8,670</u> |
| All other governmental funds:      |                              |                 |
| Reserved                           |                              |                 |
| Capital project funds              | \$ 1,000                     | \$ 1,682        |
| Unreserved, undesignated           |                              |                 |
| Special revenue funds              | 176                          | 176             |
| Capital project funds              | 3,236                        | 3,847           |
| Special revenue funds              | 36                           | 36              |
| Capital project funds              | 215                          | 215             |
| Total all other governmental funds | <u>\$ 4,663</u>              | <u>\$ 5,956</u> |

|                                    |                               |                 |                 |                 |                 |                 |                 |                 |                 |
|------------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                    | Post-GASB 54<br>September 30, |                 |                 |                 |                 |                 |                 |                 |                 |
|                                    | 2011                          | 2012            | 2013            | 2014            | 2015            | 2016            | 2017            | 2018            | 2019            |
| General fund:                      |                               |                 |                 |                 |                 |                 |                 |                 |                 |
| Nonspendable                       | \$ 76                         | \$ 57           | \$ 170          | \$ 160          | \$ 167          | \$ 202          | \$ 158          | \$ 91           | \$ 44           |
| Assigned                           | 2,680                         | 2,882           | 4,399           | 3,982           | 3,542           | 3,740           | 2,333           | 2,500           | 2,500           |
| Unassigned                         | 5,914                         | 6,675           | 3,629           | 3,324           | 3,401           | 2,443           | 3,520           | 4,653           | 5,842           |
| Total general fund                 | <u>\$ 8,670</u>               | <u>\$ 9,614</u> | <u>\$ 8,198</u> | <u>\$ 7,466</u> | <u>\$ 7,110</u> | <u>\$ 6,385</u> | <u>\$ 6,011</u> | <u>\$ 7,244</u> | <u>\$ 8,386</u> |
| All other governmental funds:      |                               |                 |                 |                 |                 |                 |                 |                 |                 |
| Nonspendable                       | \$ -                          | \$ -            | \$ 64           | \$ 65           | \$ 66           | \$ 67           | \$ 67           | \$ 67           | \$ -            |
| Restricted                         | 1,682                         | 1,529           | 1,421           | 1,470           | 1,659           | 1,584           | 1,630           | 1,831           | 2,090           |
| Committed                          | -                             | -               | -               | 156             | 3               | -               | -               | -               | -               |
| Assigned                           | 4,274                         | 3,973           | 2,091           | 714             | 1,243           | 1,424           | 2,866           | 2,952           | 3,580           |
| Unassigned                         | -                             | -               | -               | -               | -               | -               | -               | -               | (92)            |
| Total all other governmental funds | <u>\$ 5,956</u>               | <u>\$ 5,502</u> | <u>\$ 3,576</u> | <u>\$ 2,405</u> | <u>\$ 2,971</u> | <u>\$ 3,075</u> | <u>\$ 4,563</u> | <u>\$ 4,850</u> | <u>\$ 5,578</u> |

Note:

Eight years of data are available for GASB 54 compliance which was adopted in fiscal year 2011.  
Fiscal year 2010 data was restated for GASB 54 comparable presentation.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 5**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

|                                                   | Fiscal Year Ended September 30, |               |               |              |               |              |               |               |               |               |
|---------------------------------------------------|---------------------------------|---------------|---------------|--------------|---------------|--------------|---------------|---------------|---------------|---------------|
|                                                   | 2019                            | 2018          | 2017          | 2016         | 2015          | 2014         | 2013          | 2012          | 2011          | 2010          |
| Revenues:                                         |                                 |               |               |              |               |              |               |               |               |               |
| Property taxes and fire assessments               | \$ 9,755,326                    | \$ 9,323,013  | \$ 8,973,038  | \$ 8,458,845 | \$ 8,052,767  | \$ 7,894,483 | \$ 7,766,298  | \$ 7,798,158  | \$ 7,938,090  | \$ 8,404,054  |
| Franchise fees and utility taxes                  | 1,854,540                       | 1,794,609     | 1,799,511     | 1,734,171    | 1,714,761     | 1,677,798    | 1,631,074     | 1,698,650     | 1,707,308     | 1,766,623     |
| Intergovernmental                                 | 1,037,907                       | 1,029,976     | 1,019,977     | 1,095,512    | 1,273,084     | 1,027,448    | 1,233,228     | 969,266       | 887,117       | 905,076       |
| Fines and forfeitures                             | 357,287                         | 484,086       | 161,139       | 94,009       | 165,437       | 444,386      | 123,534       | 125,760       | 303,767       | 226,089       |
| Charges for services                              | 44,631                          | 47,013        | 42,300        | 43,015       | 39,935        | 49,348       | 41,966        | 59,284        | 37,593        | 202,053       |
| Interest and other                                | 1,145,245                       | 25,317        | 17,081        | 6,024        | 32,016        | 25,361       | 74,648        | 48,940        | 51,906        | 86,830        |
| Licenses and permits                              | 89,366                          | 1,147,773     | 1,196,042     | 1,408,293    | 1,453,520     | 750,198      | 763,664       | 509,892       | 153,933       | 147,549       |
| Grants                                            | 193,393                         | 84,696        | 84,237        | 81,650       | 81,530        | 81,387       | 190,621       | 404,166       | 144,653       | 106,159       |
| Miscellaneous revenues                            | 253,023                         | 207,760       | 202,005       | 346,943      | 416,718       | 477,969      | 266,653       | 107,426       | 109,409       | 77,965        |
| Total revenues                                    | 14,730,718                      | 14,144,243    | 13,495,330    | 13,268,462   | 13,229,768    | 12,428,378   | 12,091,686    | 11,721,542    | 11,333,776    | 11,922,398    |
| Expenditures:                                     |                                 |               |               |              |               |              |               |               |               |               |
| Current:                                          |                                 |               |               |              |               |              |               |               |               |               |
| General government                                | 2,458,940                       | 2,386,055     | 2,209,305     | 2,209,228    | 2,431,450     | 2,367,732    | 2,536,061     | 2,129,772     | 2,106,893     | 2,410,124     |
| Public safety                                     | 7,681,724                       | 7,325,908     | 7,215,408     | 7,274,122    | 7,033,832     | 6,214,577    | 5,991,798     | 5,572,541     | 4,923,024     | 4,868,578     |
| Transportation                                    | 1,733,786                       | 1,750,558     | 1,636,939     | 1,485,940    | 1,419,610     | 1,298,636    | 1,225,552     | 1,131,531     | 1,434,324     | 1,366,145     |
| Recreation                                        | 460,021                         | 431,725       | 458,066       | 430,185      | 439,763       | 370,420      | 338,444       | 330,408       | 304,613       | 325,912       |
| Physical environment                              | 221,694                         | 233,592       | 223,675       | 230,293      | 225,740       | 229,228      | 184,217       | 193,526       |               | 198,313       |
| Capital outlay                                    | 304,795                         | 495,847       | 637,985       | 2,260,012    | 1,468,907     | 3,851,212    | 5,157,495     | 2,040,544     | 597,312       | 287,413       |
| Total expenditures                                | 12,860,960                      | 12,623,685    | 12,381,378    | 13,889,780   | 13,019,302    | 14,331,805   | 15,433,567    | 11,398,322    | 9,366,166     | 9,456,485     |
| Excess (deficiency) of revenues over expenditures | 1,869,758                       | 1,520,558     | 1,113,952     | (621,318)    | 210,466       | (1,903,427)  | (3,341,881)   | 323,220       | 1,967,610     | 2,465,913     |
| Other financing sources (uses):                   |                                 |               |               |              |               |              |               |               |               |               |
| Transfers in                                      | 912,580                         | 537,822       | 1,808,063     | 2,244,835    | 1,683,227     | 1,931,730    | 2,882,800     | 1,067,000     | 1,562,690     | 1,781,401     |
| Transfers out                                     | (912,580)                       | (537,822)     | (1,808,063)   | (2,244,835)  | (1,683,227)   | (1,931,730)  | (2,882,800)   | (900,000)     | (1,395,690)   | (1,615,756)   |
| Total other financing sources (uses)              | -                               | -             | -             | -            | -             | -            | -             | 167,000       | 167,000       | 165,645       |
| Net change in fund balances                       | 1,869,758                       | 1,520,558     | 1,113,952     | (621,318)    | 210,466       | (1,903,427)  | (3,341,881)   | 490,220       | 2,134,610     | 2,631,558     |
| Fund balances - beginning                         | 12,094,592                      | 10,574,034    | 9,460,082     | 10,081,400   | 9,870,934     | 11,774,361   | 15,116,242    | 14,626,022    | 12,491,412    | 9,859,854     |
| Fund balances - ending                            | \$ 13,964,350                   | \$ 12,094,592 | \$ 10,574,034 | \$ 9,460,082 | \$ 10,081,400 | \$ 9,870,934 | \$ 11,774,361 | \$ 15,116,242 | \$ 14,626,022 | \$ 12,491,412 |



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 6**  
**GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)**  
**LAST TEN FISCAL YEARS**

| Fiscal Year | Property Taxes and Fire Assessment Fees | Franchise Fees and Utility Taxes | Parking Meters | Licenses and Permits | Inter-Govt | Charges Services | Fines and Forfeitures | Grants  | Interest and Other | Total      |
|-------------|-----------------------------------------|----------------------------------|----------------|----------------------|------------|------------------|-----------------------|---------|--------------------|------------|
| 2010        | 8,404,054                               | 1,766,623                        | 156,585        | 147,549              | 905,076    | 45,468           | 226,089               | 106,159 | 164,795            | 11,922,398 |
| 2011        | 7,938,090                               | 1,707,308                        | -              | 153,933              | 887,117    | 37,593           | 303,767               | 144,653 | 161,315            | 11,333,776 |
| 2012        | 7,798,158                               | 1,698,650                        | -              | 509,892              | 969,266    | 59,284           | 125,760               | 404,166 | 156,366            | 11,721,542 |
| 2013        | 7,766,298                               | 1,631,074                        | -              | 763,664              | 1,233,228  | 41,966           | 123,534               | 190,621 | 341,301            | 12,091,686 |
| 2014        | 7,894,483                               | 1,677,798                        | -              | 750,198              | 1,027,448  | 49,348           | 444,386               | 81,387  | 503,330            | 12,428,378 |
| 2015        | 8,052,767                               | 1,714,761                        | -              | 1,453,520            | 1,273,084  | 39,935           | 165,437               | 81,530  | 448,734            | 13,229,768 |
| 2016        | 8,458,845                               | 1,734,171                        | -              | 1,408,293            | 1,095,512  | 43,015           | 94,009                | 81,650  | 352,967            | 13,268,462 |
| 2017        | 8,973,038                               | 1,799,511                        | -              | 1,196,042            | 1,019,977  | 42,300           | 161,139               | 84,237  | 219,086            | 13,495,330 |
| 2018        | 9,323,013                               | 1,794,609                        | -              | 1,147,773            | 1,029,976  | 47,013           | 484,086               | 84,696  | 233,077            | 14,144,243 |
| 2019        | 9,755,326                               | 1,854,540                        | -              | 1,145,245            | 1,037,907  | 44,631           | 357,287               | 193,393 | 342,389            | 14,730,718 |

Note: From fiscal year 2002 and forward, parking meter revenue is reflected in charges for services as included in the government-wide financial statements. However, for the purpose of this table, parking meter revenue has been separated. Since fiscal year 2006, business parking meter revenue is reported in the Parking Improvement Fund. Since fiscal year 2011, all parking meter revenue is reported in the Parking Improvement Fund.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 7**  
**PRELIMINARY RECAPITULATION OF THE AD VALOREM ASSESSMENT ROLLS**  
**LAST TEN FISCAL YEARS**

| Fiscal<br>Year | Tax<br>Roll<br>Year | Real<br>Property<br>Assessed<br>Value | Personal<br>Property<br>Assessed<br>Value | Exemptions  |           | Taxable<br>Assessed<br>Property<br>Value | Final<br>Actual<br>Taxable<br>Value | Total<br>Direct<br>Tax<br>Rate |
|----------------|---------------------|---------------------------------------|-------------------------------------------|-------------|-----------|------------------------------------------|-------------------------------------|--------------------------------|
|                |                     |                                       |                                           | Real        | Personal  |                                          |                                     |                                |
| 2010           | 2009                | 2,289,945,450                         | 15,724,578                                | 375,437,058 | 4,260,512 | 1,925,972,458                            | 1,910,328,861                       | 3.9990                         |
| 2011           | 2010                | 1,901,968,310                         | 15,105,857                                | 143,291,270 | 4,214,572 | 1,769,568,325                            | 1,765,210,362                       | 3.9990                         |
| 2012           | 2011                | 1,860,076,290                         | 16,804,874                                | 141,590,530 | 4,362,075 | 1,730,928,559                            | 1,729,694,589                       | 3.9990                         |
| 2013           | 2012                | 1,883,607,260                         | 16,475,042                                | 136,628,990 | 4,273,669 | 1,759,179,643                            | 1,758,359,285                       | 3.9312                         |
| 2014           | 2013                | 1,934,576,100                         | 18,819,056                                | 136,763,170 | 3,876,058 | 1,812,755,928                            | 1,810,952,599                       | 3.9312                         |
| 2015           | 2014                | 2,055,742,730                         | 18,924,622                                | 139,076,520 | 4,699,454 | 1,930,891,378                            | 1,928,187,948                       | 3.8000                         |
| 2016           | 2015                | 2,199,032,820                         | 20,856,875                                | 139,266,890 | 5,071,794 | 2,075,551,011                            | 2,073,594,801                       | 3.7379                         |
| 2017           | 2016                | 2,343,814,020                         | 21,518,709                                | 140,782,850 | 4,969,718 | 2,219,580,161                            | 2,219,593,247                       | 3.5989                         |
| 2018           | 2017                | 2,633,255,130                         | 25,617,432                                | 146,659,620 | 4,748,348 | 2,507,464,594                            | 2,376,152,413                       | 3.5989                         |
| 2019           | 2018                | 2,747,642,390                         | 24,658,591                                | 148,531,390 | 4,597,310 | 2,619,172,281                            | 2,500,803,075                       | 3.5989                         |

Source: Broward County, Florida, Property Appraiser

Note: Property in Broward County is reassessed once every year, on average. The county assesses property at approximately 85-100 percent of actual value for commercial and industrial property and 85-100 percent for residential property, as required by Florida law. Estimated actual taxable value is calculated by dividing taxable value by those percentages. Tax rates are per \$1,000 of assessed value.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

**TABLE 8  
PRINCIPAL PROPERTY TAXPAYERS  
CURRENT AND TEN YEARS AGO  
SEPTEMBER 30, 2019**

| 2019                      |                                    |                           |      |                                                 | 2009                        |                                    |      |                                                 |  |
|---------------------------|------------------------------------|---------------------------|------|-------------------------------------------------|-----------------------------|------------------------------------|------|-------------------------------------------------|--|
| Taxpayer                  | Assessed<br>Valuation <sup>1</sup> | Type of Use               | Rank | Percentage<br>of Total<br>Assessed<br>Valuation | Taxpayer                    | Assessed<br>Valuation <sup>1</sup> | Rank | Percentage<br>of Total<br>Assessed<br>Valuation |  |
| Florida Development Group | \$ 50,855,484                      | Hotel                     | 1    | 3.81%                                           | Minto-Villas-by-the-Sea LLC | \$ 17,122,700                      | 1    | 0.74%                                           |  |
| White Cap of Florida Inc  | 11,285,786                         | Codomiums                 | 2    | 0.85%                                           | Ocean 4660 LLC              | 14,108,520                         | 2    | 0.61%                                           |  |
| Edmondson, James P        | 10,430,860                         | Restaurant                | 3    | 0.78%                                           | VCH Properties LLC          | 12,887,200                         | 3    | 0.55%                                           |  |
| Gorana International Inc  | 7,355,920                          | Restaurant/Pier           | 4    | 0.55%                                           | Pier Point LLC              | 10,283,510                         | 4    | 0.44%                                           |  |
| ACS 218 LLC               | 6,259,380                          | Codomiums                 | 5    | 0.47%                                           | Villas of Caprice LLC       | 9,949,880                          | 5    | 0.43%                                           |  |
| Topflow Property Corp     | 5,099,320                          | Hotel                     | 6    | 0.38%                                           | Chateau De Mer LLC          | 7,610,790                          | 6    | 0.33%                                           |  |
| Z & K Property Corp Inc   | 5,023,370                          | Codomiums                 | 7    | 0.38%                                           | Edmondson, James P          | 6,922,250                          | 7    | 0.30%                                           |  |
| LBTS Properties LLC       | 4,981,580                          | Restaurant/Park.lot/Hotel | 8    | 0.37%                                           | Little Italy Oceanside      | 6,639,110                          | 8    | 0.29%                                           |  |
| K M & Buschbaum Inc       | 4,816,110                          | Codomiums                 | 9    | 0.36%                                           | Costa Del Sol, Inc.         | 6,296,600                          | 9    | 0.27%                                           |  |
| Wens Holding LLC          | 4,729,660                          | Hotel                     | 10   | 0.35%                                           | Stanco Mgt. Inc.            | 6,102,650                          | 10   | 0.26%                                           |  |
|                           | <u>\$ 110,837,470</u>              |                           |      | <u>8.30%</u>                                    |                             | <u>\$ 97,923,210</u>               |      | <u>4.22%</u>                                    |  |

<sup>1</sup> Source: Broward County Revenue Collector

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 9**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

| Fiscal Year<br>Ended<br>September 30, | Total<br>Tax Levy | (1).<br>Current<br>Tax Collected | Percentage of<br>Current Taxes<br>Collected | Delinquent<br>Tax<br>Collections | Total<br>Tax<br>Collections | Ratio of Total<br>Tax Collections<br>to Total<br>Tax Levy |
|---------------------------------------|-------------------|----------------------------------|---------------------------------------------|----------------------------------|-----------------------------|-----------------------------------------------------------|
| 2010                                  | \$ 7,723,352      | \$ 7,567,600                     | 97.98%                                      | \$ 97,997                        | \$ 7,665,597                | 99.25%                                                    |
| 2011                                  | \$ 7,088,217      | \$ 6,990,745                     | 98.62%                                      | \$ 41,289                        | \$ 7,032,034                | 99.21%                                                    |
| 2012                                  | \$ 6,934,808      | \$ 6,915,094                     | 99.72%                                      | \$ 17,238                        | \$ 6,932,332                | 99.96%                                                    |
| 2013                                  | \$ 6,926,376      | \$ 6,916,855                     | 99.86%                                      | \$ 8,709                         | \$ 6,925,564                | 99.99%                                                    |
| 2014                                  | \$ 7,136,718      | \$ 7,124,316                     | 99.83%                                      | \$ -                             | \$ 7,124,316                | 99.83%                                                    |
| 2015                                  | \$ 7,345,409      | \$ 7,332,884                     | 99.83%                                      | \$ -                             | \$ 7,332,884                | 99.83%                                                    |
| 2016                                  | \$ 7,767,916      | \$ 7,745,628                     | 99.71%                                      | \$ -                             | \$ 7,745,628                | 99.71%                                                    |
| 2017                                  | \$ 8,197,882      | \$ 8,187,809                     | 99.88%                                      | \$ -                             | \$ 8,187,809                | 99.88%                                                    |
| 2018                                  | \$ 8,566,383      | \$ 8,551,166                     | 99.82%                                      | \$ -                             | \$ 8,551,166                | 99.82%                                                    |
| 2019                                  | \$ 9,033,399      | \$ 9,007,973                     | 99.72%                                      | \$ -                             | \$ 9,007,973                | 99.72%                                                    |

Source: Town of Lauderdale-By-The-Sea Finance Department

(1) Includes collection fees and early payment discounts taken

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 10  
PROPERTY TAX RATES (PER \$1,000)  
DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN FISCAL YEARS

| Fiscal<br>Year | Lauderdale<br>By-The-Sea | Broward<br>County | Broward<br>County<br>Schools | Other Taxing Agencies                   |                                 |                                              | Special Districts            |                    | Total   |
|----------------|--------------------------|-------------------|------------------------------|-----------------------------------------|---------------------------------|----------------------------------------------|------------------------------|--------------------|---------|
|                |                          |                   |                              | South<br>Florida<br>Water<br>Management | Florida<br>Inland<br>Navigation | Broward<br>Children's<br>Services<br>Council | North<br>Broward<br>Hospital | Hillsboro<br>Inlet |         |
| 2010           | 3.9990                   | 5.3889            | 7.4310                       | 0.6240                                  | 0.0345                          | 0.4243                                       | 1.7059                       | 0.0860             | 19.6936 |
| 2011           | 3.9990                   | 5.5530            | 7.6310                       | 0.6240                                  | 0.0345                          | 0.4696                                       | 1.8750                       | 0.0860             | 20.2721 |
| 2012           | 3.9990                   | 5.5530            | 7.4180                       | 0.4363                                  | 0.0345                          | 0.4789                                       | 1.8750                       | 0.0860             | 19.8807 |
| 2013           | 3.9312                   | 5.5530            | 7.4560                       | 0.4289                                  | 0.0345                          | 0.4902                                       | 1.8564                       | 0.0860             | 19.8362 |
| 2014           | 3.9312                   | 5.7230            | 7.4560                       | 0.4110                                  | 0.0345                          | 0.4882                                       | 1.7554                       | 0.0860             | 19.8853 |
| 2015           | 3.8000                   | 5.7230            | 7.4380                       | 0.3842                                  | 0.0345                          | 0.4882                                       | 1.5939                       | 0.0860             | 19.5478 |
| 2016           | 3.7379                   | 5.7230            | 7.2740                       | 0.3551                                  | 0.0320                          | 0.4882                                       | 1.4425                       | 0.0860             | 19.1387 |
| 2017           | 3.6873                   | 5.6690            | 6.9063                       | 0.3307                                  | 0.0320                          | 0.4882                                       | 1.3462                       | 0.0860             | 18.5457 |
| 2018           | 3.5989                   | 5.6690            | 6.5394                       | 0.3100                                  | 0.0320                          | 0.4882                                       | 1.2483                       | 0.0860             | 17.9718 |
| 2019           | 3.5989                   | 5.6690            | 6.7393                       | 0.2795                                  | 0.0320                          | 0.4882                                       | 1.0324                       | 0.0985             | 17.9378 |

Source: Broward County, Florida, Property Appraiser

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 11**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES TO**  
**TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**

| Fiscal<br>Year | Principal | Interest | Total<br>Debt<br>Service | Total<br>General<br>Governmental<br>Expenditures | Ratio of<br>Debt |
|----------------|-----------|----------|--------------------------|--------------------------------------------------|------------------|
| 2010           | -         | -        | -                        | 9,622,130                                        | 0.00%            |
| 2011           | -         | -        | -                        | 9,533,166                                        | 0.00%            |
| 2012           | -         | -        | -                        | 11,398,322                                       | 0.00%            |
| 2013           | -         | -        | -                        | 15,433,567                                       | 0.00%            |
| 2014           | -         | -        | -                        | 14,331,805                                       | 0.00%            |
| 2015           | -         | -        | -                        | 13,019,302                                       | 0.00%            |
| 2016           | -         | -        | -                        | 13,889,780                                       | 0.00%            |
| 2017           | -         | -        | -                        | 12,381,378                                       | 0.00%            |
| 2018           | -         | -        | -                        | 12,623,685                                       | 0.00%            |
| 2019           | -         | -        | -                        | 12,860,960                                       | 0.00%            |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 12  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

| Fiscal<br>Year | Governmental Activities |                   |                   | Business-type<br>Activities |                       | Population | Per<br>Capita | Personal<br>Income | Percentage<br>of Personal<br>Income |
|----------------|-------------------------|-------------------|-------------------|-----------------------------|-----------------------|------------|---------------|--------------------|-------------------------------------|
|                | Promissory<br>Notes     | Line of<br>Credit | Capital<br>Leases | Promissory<br>Notes         | Primary<br>Government |            |               |                    |                                     |
| 2010           | -                       | -                 | -                 | 1,457,042                   | 1,457,042             | 11,000     | 132           | 41,352             | 0.32%                               |
| 2011           | -                       | -                 | -                 | 1,130,723                   | 1,130,723             | 11,000     | 103           | 48,773             | 0.21%                               |
| 2012           | -                       | -                 | -                 | 839,598                     | 839,598               | 11,000     | 76            | 48,773             | 0.16%                               |
| 2013           | -                       | -                 | -                 | 587,208                     | 587,208               | 11,000     | 53            | 59,411             | 0.09%                               |
| 2014           | -                       | -                 | -                 | -                           | -                     | 11,000     | 0             | 57,561             | 0.00%                               |
| 2015           | -                       | -                 | -                 | -                           | -                     | 11,000     | 0             | 60,928             | 0.00%                               |
| 2016           | -                       | -                 | -                 | -                           | -                     | 11,000     | 0             | 64,180             | 0.00%                               |
| 2017           | -                       | -                 | -                 | -                           | -                     | 11,000     | 0             | 60,548             | 0.00%                               |
| 2018           | -                       | -                 | -                 | -                           | -                     | 11,000     | 0             | 65,691             | 0.00%                               |
| 2019           | -                       | -                 | -                 | -                           | -                     | 11,000     | 0             | 73,197             | 0.00%                               |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 13  
DIRECT AND OVERLAPPING  
GOVERNMENTAL ACTIVITY DEBT  
SEPTEMBER 30, 2019

| Name of Governmental Unit                 | Net Bonded<br>Outstanding<br>September 30, 2018 | Percent of Debt<br>Applied to<br>Town Lauderdale<br>By-The-Sea (1) | Amount of Debt<br>Debt Applied<br>Town of Lauderdale<br>By-The-Sea |
|-------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------|
| Broward County                            | \$ 155,245,000 <sup>1</sup>                     | 0.07%                                                              | \$ 112,663                                                         |
| Broward County School District            | 346,821 <sup>2</sup>                            | 0.07%                                                              | <u>252</u>                                                         |
| Subtotal, overlapping debt                |                                                 |                                                                    | 112,915                                                            |
| Town of Lauderdale-By-The-Sea Direct Debt |                                                 |                                                                    | <u>-</u>                                                           |
| Total direct and overlapping debt         |                                                 |                                                                    | <u>\$ 112,915</u>                                                  |

<sup>1</sup> Source: Broward County, Florida Property Appraiser

<sup>2</sup> Source: Broward County School Board CAFR

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Town. This process recognizes that, when considering the Town's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of Broward County's taxable assessed value that is within the Town of Lauderdale-By-The-Sea's boundaries and dividing it by Broward County's total taxable assessed value.



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 14  
STATISTICS  
DEMOGRAPHICS AND ECONOMICS  
SEPTEMBER 30, 2019

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |           |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Date of Incorporation:    | November 30, 1947                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |
| Year of Charter Adoption: | 1947                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |           |
| Form of Town Government:  | Commission-Manager                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| Location:                 | Lauderdale-By-The-Sea is in the east-central part of Broward County and shares boundaries with three other municipalities. Its eastern boundary is the Atlantic Ocean. It is 30 miles north of Miami and 33 miles south of Palm Beach. The Town is just over 8.5 square miles in area and has a population of 6,100 with a peak seasonal population of 11,000. It is a seaside community with primary industries being retail trade, tourism/hospitality, finance, insurance and real estate. |           |
| Number of Employees:      | Full and Part-Time                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 39        |
| Recreation facilities:    | Miles of Public Beach                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2         |
|                           | Miles of Navigable Water                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2.3       |
|                           | Parks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 3         |
|                           | Tennis Courts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2         |
|                           | Shuffleboard Courts                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2         |
|                           | Bocci Ball Court                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1         |
|                           | Basketball Court                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1         |
| Infrastructure:           | Town Buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7         |
|                           | Fire Stations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 1         |
|                           | Surface Parking Lots                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 3         |
| Socio-Economic Data:      | Consumer Price Index <sup>(1)A</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0.013     |
|                           | Per Capita Personal Income <sup>(2)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 73,197.00 |
| Population Statistics:    | Civilian Labor Force <sup>(1)B</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1,029.10  |
|                           | Unemployment Rate <sup>(1)C</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3.8%      |

Source:

(1) United States Department of Labor - Bureau of Labor Statistics  
Broward County, Florida

A. All urban consumers, base: 1982-84=100, not seasonally adjusted

B. Number of persons, in thousands, not seasonally adjusted

C. Not seasonally adjusted

(2) Bureau of Economic Analysis - U.S. Department of Commerce - Florida - Released 2019

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 15  
PRINCIPAL EMPLOYERS  
CURRENT AND TEN YEARS AGO  
SEPTEMBER 30, 2019

| <u>Employer</u>                             | <u>2019</u>      |             |                                                        | <u>2009</u>      |             |                                                        |
|---------------------------------------------|------------------|-------------|--------------------------------------------------------|------------------|-------------|--------------------------------------------------------|
|                                             | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Town<br/>Employment</u> | <u>Employees</u> | <u>Rank</u> | <u>Percentage<br/>of Total<br/>Town<br/>Employment</u> |
| Aruba's Beach Café Restaurant               | 172              | 1           | N/A                                                    | 160              | 1           | N/A                                                    |
| Sea Watch Restaurant                        | 103              | 2           | N/A                                                    | 125              | 2           | N/A                                                    |
| Blue Moon Fish Company - Restaurant         | 100              | 3           | N/A                                                    | 87               | 4           | N/A                                                    |
| Village Grill-Restaurant                    | 80               | 4           | N/A                                                    | -                | -           | N/A                                                    |
| Benihana-Restaurant                         | 61               | 5           | N/A                                                    | 50               | 6           | N/A                                                    |
| Mulligans                                   | 53               | 6           | N/A                                                    | -                | -           | N/A                                                    |
| Lauderdale Beachside Hotel- Hotel and Rest. | -                | -           | N/A                                                    | 116              | 3           | N/A                                                    |
| Holiday Inn-Hotel                           | -                | -           | N/A                                                    | 80               | 5           | N/A                                                    |
| Total                                       | <u>569</u>       |             |                                                        | <u>618</u>       |             |                                                        |

Source: Lauderdale-By-The-Sea Development Services

N/A - Information not available

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 16**  
**FULL TIME EQUIVALENT GOVERNMENT POSITIONS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

| Function             | Full time Equivalent Positions as of September 30, |       |       |       |       |       |       |       |       |       |
|----------------------|----------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                      | 2019                                               | 2018  | 2017  | 2016  | 2015  | 2014  | 2013  | 2012  | 2011  | 2010  |
| Administration       | 7.6                                                | 7.3   | 7.5   | 7.5   | 8.6   | 8.6   | 8.5   | 7.6   | 8.3   | 8.3   |
| General Government   | 1                                                  | 1.5   | 1.4   | 1.4   | 1.4   | 1.2   | 1.3   | 1.6   | -     | -     |
| Public Works         | 15.7                                               | 15.8  | 15.8  | 15.8  | 14.8  | 13.8  | 13.8  | 13.8  | 15.0  | 15.0  |
| Development services | 3.1                                                | 3.5   | 3.4   | 3.4   | 3.2   | 2.5   | 2.5   | 4.0   | 3.8   | 4.8   |
| Parking              | 2.55                                               | 1.5   | 1.5   | 1.5   | 0.5   | 0.4   | 0.4   | 4.5   | 4.9   | 4.0   |
| Project Management   | 1.2                                                | 1.1   | 1.1   | 1.1   | 1.3   | 1.1   | 1.1   | 1.1   | -     | -     |
| Sewer                | 1.3                                                | 1.3   | 1.3   | 1.3   | 1.3   | 1.3   | 1.3   | 1.3   | 1.3   | 1.3   |
| Building             | 1.55                                               | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| Total                | 34.00                                              | 32.00 | 32.00 | 32.00 | 31.00 | 28.75 | 28.75 | 33.75 | 33.15 | 33.35 |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**TABLE 17**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

| Function                                         | Fiscal Year |       |       |       |       |       |       |       |       |       |
|--------------------------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                                                  | 2019        | 2018  | 2017  | 2016  | 2015  | 2014  | 2013  | 2012  | 2011  | 2010  |
| <b>General Government:</b>                       |             |       |       |       |       |       |       |       |       |       |
| Informational calls received                     | 3,251       | 3,317 | 4,068 | 4,595 | 5,305 | 6,353 | 6,840 | 6,912 | 8,071 | 7,413 |
| Public records request                           | 25          | 49    | 47    | 42    | 46    | 46    | -     | 90    | 99    | 277   |
| Resolutions                                      | 138         | 36    | 46    | 42    | 48    | 52    | 46    | 61    | 44    | 39    |
| Ordinances                                       | 27          | 26    | 11    | 15    | 16    | 14    | 41    | 22    | 20    | 16    |
| Commission meetings                              | 22          | 29    | 26    | 30    | 34    | 21    | 22    | 33    | 36    | 55    |
| Cash receipts - general operating                | 6,751       | 6,221 | 5,786 | 5,970 | 5,370 | 6,556 | 4,332 | 3,263 | 2,608 | 2,539 |
| Cash disbursements - general operating           | 3,868       | 3,673 | 3,650 | 3,425 | 4,064 | 5,128 | 3,140 | 3,423 | 2,932 | 2,110 |
| Payroll disbursements - general operating        | 3,100       | 3,230 | 3,397 | 3,380 | 3,353 | 4,540 | 1,330 | 1,326 | 1,380 | 1,248 |
| Purchase orders issued                           | 14          | 23    | 18    | 29    | 57    | 57    | 148   | 140   | 190   | 197   |
| Claims processed - gen liability and workers com | 6           | 3     | 1     | 4     | 10    | 13    | 9     | 10    | 17    | 8     |
| Hours of information technology services         | 268         | 140   | 181   | 153   | 100   | 415   | 329   | 102   | 256   | 111   |
| <b>Public safety:</b>                            |             |       |       |       |       |       |       |       |       |       |
| Informational calls received                     | 8,951       | 8,208 | 9,416 | 9,116 | 8,253 | 7,190 | 5,179 | 5,063 | 4,941 | 5,185 |
| Public records request                           | -           | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| Citizen on patrol membership                     | 32          | 32    | 29    | 29    | 29    | 30    | 37    | 29    | 26    | 23    |
| Neighborhood crime watch membership              | -           | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| Fire responses                                   | 323         | 443   | 407   | 353   | 408   | 369   | 364   | 339   | 411   | 345   |
| Fire medical services (EMS)                      | 1,116       | 1,115 | 1,114 | 1,119 | 1,101 | 987   | 990   | 943   | 874   | 943   |
| Notices of violations code compliance            | 132         | 314   | 270   | 638   | 180   | 288   | 956   | 158   | 375   | 573   |
| Citations issued code compliance                 | 371         | -     | -     | -     | -     | -     | -     | -     | -     | 5     |
| Complaints investigated                          | 814         | 1,231 | 1,062 | 1,154 | 1,458 | 1,252 | 1,266 | 505   | 151   | 334   |
| Parking citations                                | 5,925       | 5,275 | 8,447 | 8,953 | 6,720 | 4,358 | 4,674 | 7,565 | 8,289 | 6,846 |
| <b>Municipal services:</b>                       |             |       |       |       |       |       |       |       |       |       |
| Parking maintenance (hours)                      | -           | -     | -     | -     | -     | -     | 520   | 1,560 | 359   | 89    |
| Street maintenance and repairs (hours)           | -           | -     | -     | -     | -     | -     | 1,547 | 1,253 | 952   | 668   |
| Ground maintenance and repairs (hours)           | -           | -     | -     | -     | -     | -     | 5,657 | 5,587 | 7,508 | 7,277 |
| Building maintenance and repairs (hours)         | -           | -     | -     | -     | -     | -     | 2,744 | 2,496 | 2,884 | 3,371 |
| <b>Cultural - recreation:</b>                    |             |       |       |       |       |       |       |       |       |       |
| Scheduled recreation activities                  | 1,538       | 1,396 | 1,213 | 1,157 | 1,036 | 995   | 969   | 934   | 1,002 | 1,131 |
| Recreation Volunteer hours                       | 2,966       | 2,124 | 1,756 | 1,914 | 1,677 | 1,538 | 1,662 | 1,772 | 1,769 | 1,511 |
| Recreation activity participants                 | 3,719       | 3,425 | 2,621 | 2,885 | 2,487 | 2,816 | 2,741 | 6,065 | 5,740 | 4,116 |
| Recreation areas maintenance (hours)             | -           | -     | -     | -     | -     | -     | 1,965 | 2,456 | 3,136 | 2,771 |

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**

TABLE 18  
CAPITAL ASSETS BY FUNCTION  
LAST TEN FISCAL YEARS

| Function                       | Fiscal Year |       |       |       |       |       |       |       |       |       |
|--------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|                                | 2019        | 2018  | 2017  | 2016  | 2015  | 2014  | 2013  | 2012  | 2011  | 2010  |
| General Government Facilities: |             |       |       |       |       |       |       |       |       |       |
| Town Buildings                 | 7           | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     | 7     |
| Recreation Facilities:         |             |       |       |       |       |       |       |       |       |       |
| Miles of Public Beach          | 2.3         | 2.3   | 2.3   | 2.3   | 2.3   | 2.3   | 2.3   | 2.3   | 2.3   | 2.3   |
| Parks                          | 3           | 3     | 3     | 3     | 3     | 3     | 3     | 3     | 3     | 3     |
| Tennis Courts                  | 2           | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     |
| Shuffleboard Court             | 2           | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     | 2     |
| Bocci Ball Court               | 1           | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Basketball Court               | 1           | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Beach Portals                  | 6           | 6     | 6     | 6     | 6     | 6     | 6     | 6     | 6     | 6     |
| Public Safety Facilities:      |             |       |       |       |       |       |       |       |       |       |
| Police Station                 | 1           | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Police Vehicles                | 30          | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    | 30    |
| Fire Stations                  | 1           | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Fire Rescue Station            | 1           | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Fire Vehicles                  | 3           | 3     | 3     | 2     | 2     | 2     | 2     | 2     | 2     | 2     |
| Fire Rescue Vehicle            | 3           | 3     | 3     | 3     | 3     | 3     | 3     | 3     | 2     | 2     |
| Infrastructure:                |             |       |       |       |       |       |       |       |       |       |
| Miles of paved roads           | 16.68       | 16.68 | 16.68 | 16.68 | 16.68 | 16.68 | 16.68 | 16.68 | 16.68 | 16.68 |
| Cable television               | 1           | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     | 1     |
| Surface Parking Lot            | 4           | 4     | 4     | 4     | 4     | 4     | 4     | 3     | 3     | 3     |

Source: Town of Lauderdale-By-The-Sea Municipal Services Department

## COMPLIANCE SECTION

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

Honorable Mayor, Town Commission and Town Manager  
Town Of Lauderdale-By-The-Sea, 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 Lauderdale-By-The-Sea, Florida ("Town") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our opinion thereon dated June 11, 2020.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Purpose of this Report**

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

June 11, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Honorable Mayor, Town Commission and Town Manager  
Town Of Lauderdale-By-The-Sea, Florida

We have examined the Town Of Lauderdale-By-The-Sea, Florida's ("Town") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for Town's compliance with those requirements. Our responsibility is to express an opinion on Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. 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 specified requirements.

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

This report is intended solely for the information and use of the Mayor, Town Commission, Town Manager, Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, and the Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

June 11, 2020



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**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Honorable Mayor, Town Commission and Town Manager  
Town of Lauderdale-By-The-Sea, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Town of Lauderdale-By-The-Sea, Florida ("Town") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 11, 2020.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 11, 2020, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the Town, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank the Town of Lauderdale-By-The-Sea, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 11, 2020

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. 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, except as noted above.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the Town are disclosed in the notes to the financial statements.
5. The Town has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and no deteriorating financial conditions were noted. It is management's responsibility to monitor 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.

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
VOLUNTEER FIREFIGHTERS PENSION PLAN**

**A Pension Trust Fund of the  
Town of Lauderdale-by-the-Sea**

Financial Report for the Fiscal  
Year Ended September 30, 2019

**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
VOLUNTEER FIREFIGHTERS PENSION PLAN**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees of the  
Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan  
Lauderdale-By-The-Sea, Florida

We have audited the accompanying financial statements of the Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan (the "Plan"), which are comprised of the statement of fiduciary net position as of September 30, 2019, and the related statement of changes in fiduciary net position for the fiscal year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the fiduciary net position of the Plan as of September 30, 2019, and the changes in fiduciary net position for the fiscal year then ended in conformity 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 and the required supplementary information 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 May 28, 2020, on our consideration of the Plan'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 effectiveness of the Plan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Plan's internal control over financial reporting and compliance.

May 28, 2020



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## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

### FISCAL YEAR END SEPTEMBER 30, 2019

---

We are pleased to provide this overview and analysis of the financial activities of the Volunteer Firefighters Pension Plan (the "Plan") during the fiscal year ended September 30, 2019. This section presents management's discussion and analysis of key financial performance indicators in a narrative format.

#### FINANCIAL HIGHLIGHTS

- As of the fiscal year ended September 30, 2019, assets exceeded liabilities by \$2,383,029 (net position restricted for pensions) as compared to \$2,300,924 as of the fiscal year ended September 30, 2018. Net position restricted for pensions is used to meet future benefit payments.
- The statement of changes in fiduciary net position reflects the financial performance that occurred during the fiscal year. Total contributions for the fiscal year decreased from \$146,260 in fiscal year 2018 to \$80,578 in fiscal year 2019. Employer contributions to the Plan are based on an actuarial calculation while member contributions are 5% of covered pay.
- For the fiscal year ended September 30, 2019, net investment income decreased by (\$95,087). Actual results were \$134,797 and \$229,884 in net investment income for 2019 and 2018, respectively.

#### PLAN HIGHLIGHTS

The net position of the Plan at September 30, 2019 was \$2,383,029, an increase of \$82,105 or approximately 3.57% from \$2,300,924 at September 30, 2018. The increase was primarily a result of net investment income for the fiscal year.

#### STATEMENT OF FIDUCIARY NET POSITION

The following condensed Statement of Fiduciary Net Position demonstrates the investment positions of the Plan at September 30:

|                                      | SEPTEMBER 30, |              |
|--------------------------------------|---------------|--------------|
|                                      | 2019          | 2018         |
| ASSETS                               |               |              |
| Cash and cash equivalents            | \$ 212,092    | \$ 91,540    |
| Receivables                          | -             | 2,203        |
| Accrued income                       | 5,870         | 4,234        |
| Investments                          | 2,167,726     | 2,205,245    |
| Total assets                         | 2,385,688     | 2,303,222    |
| Liabilities                          | 2,659         | 2,298        |
| NET POSITION RESTRICTED FOR PENSIONS | \$ 2,383,029  | \$ 2,300,924 |

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

The Statement of Changes in Fiduciary Net Position displays the effect of pension fund transactions that occurred during the fiscal year. The table below reflects a condensed summary of the changes in net positions and reflects the activities of the Plan.

|                                                              | SEPTEMBER 30, |              |
|--------------------------------------------------------------|---------------|--------------|
|                                                              | 2019          | 2018         |
| ADDITIONS:                                                   |               |              |
| Contributions                                                | \$ 80,578     | \$ 146,260   |
| Net investment income (loss)                                 | 134,797       | 229,884      |
| Total additions                                              | 215,375       | 376,144      |
| DEDUCTIONS:                                                  |               |              |
| Benefits paid                                                | 91,580        | 87,100       |
| Administrative expenses and refunds                          | 41,690        | 39,425       |
| Total deductions                                             | 133,270       | 126,525      |
| Net increase (decrease)                                      | 82,105        | 249,619      |
| Net position restricted for pensions<br>at beginning of year | 2,300,924     | 2,051,305    |
| Net position restricted for pension<br>at end of year        | \$ 2,383,029  | \$ 2,300,924 |

Contributions are comprised of member contributions, insurance premium receipts from the State, and contributions from the Town. The insurance premium receipts from the State are collected, remitted and are controlled by statute.

The Plan's investment activity, measured as of the end of any month, quarter or year, is a function of the underlying marketplace for the period measured and the investment policy's asset allocation.

The benefit payments are a function of payments to retirees and their beneficiaries (if the retiree is deceased) and new retirements during the period.

## USING THE AUDITED FINANCIAL STATEMENTS

The financial statements reflect the activities of the Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan and are reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position. These statements are presented on a full accrual basis, reflect all trust activities as incurred and are based on a snapshot in time of account balances of investments at fiscal year end.

## CONTACTING THE PLAN'S FINANCIAL MANAGEMENT

The financial report is designed to provide the Board of Trustees, Plan participants, and the Town of Lauderdale-By-the-Sea with an overview of the Plan's finances and the prudent exercise of the Board's oversight. If you have any questions regarding this report or you need additional financial information, please contact the Plan's Secretary, James Silverstone at 4513 Ocean Blvd, Lauderdale-By-The-Sea, Florida 33308, Telephone (954) 640-4250.

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## FINANCIAL STATEMENTS

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**TOWN OF LAUDERDALE-BY-THE-SEA  
VOLUNTEER FIREFIGHTERS PENSION PLAN  
STATEMENT OF FIDUCIARY NET POSITION  
AS OF SEPTEMBER 30, 2019**

|                                             |                            |
|---------------------------------------------|----------------------------|
| <b>ASSETS</b>                               |                            |
| Cash and cash equivalents                   | 212,092                    |
| Investments, at fair value:                 |                            |
| US government obligations                   | 80,279                     |
| Corporate bonds                             | 644,186                    |
| Foreign bonds                               | 50,573                     |
| Common stock                                | 1,392,688                  |
| Accrued investment income                   | <u>5,870</u>               |
| <b>TOTAL ASSETS</b>                         | <u><b>2,385,688</b></u>    |
| <b>LIABILITIES</b>                          |                            |
| Accounts payable and accrued expenses       | <u>2,659</u>               |
| <b>TOTAL LIABILITIES</b>                    | <u><b>2,659</b></u>        |
| <b>NET POSITION RESTRICTED FOR PENSIONS</b> | <u><b>\$ 2,383,029</b></u> |

See notes to the financial statements

**TOWN OF LAUDERDALE-BY-THE-SEA  
VOLUNTEER FIREFIGHTERS PENSION PLAN  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

ADDITIONS

Contributions:

|                     |               |
|---------------------|---------------|
| Member              | 13,913        |
| Employer            | 13,913        |
| State               | <u>52,752</u> |
| Total contributions | <u>80,578</u> |

Investment income (loss):

|                                                            |                |
|------------------------------------------------------------|----------------|
| Net depreciation/appreciation in fair value of investments | 99,035         |
| Interest and dividends                                     | 45,652         |
| Less: investment expenses                                  | <u>9,890</u>   |
| Net investment income (loss)                               | <u>134,797</u> |

|                 |                |
|-----------------|----------------|
| TOTAL ADDITIONS | <u>215,375</u> |
|-----------------|----------------|

DEDUCTIONS

|                           |                |
|---------------------------|----------------|
| Pension benefits remitted | 91,580         |
| Refunds of contributions  | 6,559          |
| Administrative expenses   | <u>35,131</u>  |
| TOTAL DEDUCTIONS          | <u>133,270</u> |

|                         |        |
|-------------------------|--------|
| NET INCREASE (DECREASE) | 82,105 |
|-------------------------|--------|

NET POSITION RESTRICTED FOR PENSIONS

|                          |                            |
|--------------------------|----------------------------|
| Beginning of fiscal year | <u>2,300,924</u>           |
| End of fiscal year       | <u><u>\$ 2,383,029</u></u> |

See notes to the financial statements

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## NOTES TO FINANCIAL STATEMENTS

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**TOWN OF LAUDERDALE-BY-THE-SEA  
VOLUNTEER FIREFIGHTERS PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – THE REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan is a single-employer Public Employee Retirement System defined benefit pension plan created in the state of Florida in September 1985. The Town of Lauderdale By-The-Sea is the sponsor of the plan. The Lauderdale By-The-Sea Volunteer Fire Department is an independent Florida nonprofit corporation under contract with the Town.

The financial statements presented are only for the Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan (the “Plan”) of the Town of Lauderdale By-The-Sea, Florida (the “Town”) and are not intended to present the basic financial statements of the Town. The Plan is included in the Town’s Comprehensive Annual Financial Report (“CAFR”), which is a separately issued document.

**Basis of Accounting**

These financial statements have been prepared on the accrual basis of accounting. Revenues are recorded at the time they are earned. Benefits paid directly to participants and refunds of contributions are recognized when due and payable in accordance with the terms of the plan. Administrative expenses are recorded when incurred.

**Cash and Investment Valuation and Income Recognition**

The Plan considers all short-term investments with an original term of less than three months to be cash equivalents. Investments are recorded at fair value. To the extent available, fair value is based on quoted market prices in active markets on a trade-date basis. Additional information regarding the fair value measurement of investments is disclosed in Note 3. Net appreciation (depreciation) in fair value of investments includes realized and unrealized gains and losses. Realized gains and losses are determined on the basis of specific cost. Purchases and sales of securities are recorded on the trade-date basis. Interest and dividends are recognized as earned. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

Within certain limitations as specified in the Plan, the investment policy is determined by the Board of Trustees and is implemented by the Plan’s investment advisor.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Income Taxes**

The Plan is exempt from federal income taxes under the Internal Revenue Code and, accordingly, no provision for federal income taxes has been made.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by a taxing authority. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to December 31, 2014.

**Basis of Presentation**

The accompanying financial statements are presented in accordance with Governmental Accounting Standards Board (“GASB”) Statement 67, *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*, Statement No. 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68*, and *Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*, and Statement No. 82 - *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73*.



**NOTE 2 – PLAN DESCRIPTION**

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

**Board of Trustees**

The Plan is administered solely by a five-member Board of Trustees, two of whom shall be legal residents of the Town and who shall be appointed by the Town Commission. Two members of the board shall be firefighters elected by a majority of the membership. The fifth member of the board shall be chosen by a majority of the other four trustees, and such person's name shall be submitted to the Town Commission for appointment. The Board of Trustees' duties include, amongst other responsibilities, making recommendations regarding changes in the provisions of the Plan; however, any changes to the Plan must be approved by the Town Commission.

**Participants**

All volunteer firefighters of the Town will become members of the Plan upon completion of their application for membership, which must be completed within 30 days of becoming eligible for the Plan. Volunteer firefighters do not receive salaries but receive incentive pay based on calls to which they respond, training sessions and meetings that they attend.

**Membership**

As of October 1, 2018, the date of the latest actuarial valuation, firefighters' membership data related to the Plan as stated in the actuarial valuation was as follows:

|                                                                                                                                       |           |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Retirees and beneficiaries currently receiving benefits and former volunteers entitled to receive benefits but not yet receiving them | 17        |
| Active participants                                                                                                                   | 45        |
| Total                                                                                                                                 | <u>62</u> |

**Pension Benefits**

Eligibility for pension benefits is determined by a point system whereby a firefighter must accumulate 30 points during a Plan year to be credited for one year of service. Points are accumulated by attendance at meetings, drills, fires and false alarms. Normal retirement is at age 55 and 10 years of credited service, or the date on which the member has attained the age of 52 having completed 25 years of credited service. Effective prospectively from December 1, 2015, the benefit for normal retirement was increased from \$10 multiplied by the number of years of credited service to \$42.50 multiplied by the number of years of credited service; however, effective for retirements after March 1, 2003, the benefit shall be at least 2% of average final compensation for each year of credited service. Benefits are payable in a life annuity with other options available. The Plan also provides early and delayed retirement as well as death and disability benefits with benefits dependent on earnings, length of service or years of contributions, and age upon retirement, death or disability.

**Contributions and Funding Policy**

Funding is based on actuarial determined required contributions using the Aggregate Actuarial Cost Method. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the actuarial accrued liability. Firefighters are required to contribute 5% of earnings to the Plan. Contributions from the State of Florida pursuant to Chapter 175, Florida Statutes, are based on the amount of fire insurance written by private insurers on property within Town limits. The annual required contribution for the year ended September 30, 2019 was determined using the October 1, 2018 actuarial valuation. The Town is required to contribute if there is any shortfall between the State's contributions and funding requirements of the Plan. Actual contributions in fiscal year 2019 were as follows: State of Florida \$52,752, Town \$13,913 and members \$13,913.

### NOTE 3 – DEPOSITS AND INVESTMENTS

#### Deposits

All cash deposits in banks are covered by insurance provided by the Federal Deposit Insurance Corporation ("FDIC"). However, cash deposits were not held in qualified public depositories pursuant to State of Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*. It has been determined that the FDIC insurance is more than adequate coverage for the Plan and, therefore, all deposits are deemed insured.

#### Investments

The Plan is authorized to invest in time, and savings and money market deposit accounts of a national bank, or a savings and loan association insured by the Federal Deposit Insurance Corporation; money market deposits; obligations issued by the United States Government or an agency thereof; equities, defined as common stocks and issues convertible to equities and international equities; fixed income investments defined as preferred issues, fixed income securities and international bonds; commercial paper, defined as fixed income securities having a maturity of less than one year; and any other investment permitted by law. The actual custody and supervision of the Plan and assets thereof shall be vested in the Board of Trustees which has the authority to establish and amend investment policies. The following was the Plan's adopted asset allocation policy as of September 30, 2019:

| Type of Investment                                   | Target Allocation |
|------------------------------------------------------|-------------------|
| Common stock, convertible bonds and preferred issues | 60%               |
| Equities                                             | 65%               |

The Plan's investments were held as follows at September 30, 2019:

|                           | Fair Value          |
|---------------------------|---------------------|
| Fixed income              |                     |
| US Government obligations | \$ 80,279           |
| Corporate bonds           | 644,186             |
| Foreign bonds             | 50,573              |
| Equities                  |                     |
| Common stocks             | 1,392,688           |
|                           | <u>\$ 2,167,726</u> |

**Credit Risk** – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Fixed income securities shall be one of the four highest classifications of Standard & Poor's or Moody's. The composite credit ratings of applicable investments by type are currently unavailable.

**Concentration Risk** – Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The investment policy of the Plan contains limits on the amount that can be invested in any one issuer as well as maximum portfolio allocation percentages. There were no individual investments that represent 5% or more of total investments at September 30, 2019.

### NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

#### Investments (Continued)

*Foreign currency risk* – Foreign current risk is the risk that fluctuations in currency exchange rate may affect transactions conducted in currencies other than U.S. Dollars as well as the carrying value of foreign investments. The Plan's exposure to foreign currency risk derives mainly from its investments in international debt securities and international equity mutual funds. The Plan participates in international equity mutual funds but does not own any foreign individual equity securities. The Plan's exposure to foreign currency risk is \$92,341.

*Custodial credit risk* – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Plan has no formal policy for custodial risk. The underlying securities that comprise the Plan's investments are registered and held by the custodial bank, not in the Plan's name.

*Interest Rate Risk* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment in debt securities. 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. Information about the sensitivity of the fair values of the investments over time for the Plan to market interest rate fluctuations is provided in the following table.

As of September 30, 2019, the Plan's debt security investments had the following maturities:

|                                      | Maturity           | Fair Value        |
|--------------------------------------|--------------------|-------------------|
| Federal Farm Credit Bank             | March 13, 2026     | \$ 26,283         |
| Federal Farm Credit Bank             | March 7, 2028      | 27,583            |
| Federal Home Loan Bank               | November 7, 2025   | 26,414            |
| Goldman Sachs Group                  | December 13, 2019  | 25,003            |
| National Rural Utilities Cooperative | June 15, 2020      | 25,039            |
| Praxair                              | September 24, 2020 | 25,067            |
| Kroger                               | November 1, 2021   | 25,391            |
| Colgate-Palmolive                    | November 15, 2021  | 25,337            |
| John Deere Capital                   | March 15, 2022     | 25,474            |
| US Bancorp                           | July 15, 2022      | 25,581            |
| Wells Fargo                          | January 24, 2023   | 25,459            |
| Burlington North Santa Fe            | March 15, 2023     | 25,767            |
| Public Service Electric & Gas        | May 15, 2023       | 25,316            |
| JP Morgan Chase                      | September 10, 2024 | 26,601            |
| Lowe's                               | September 15, 2024 | 36,324            |
| Commonwealth Edison                  | November 1, 2024   | 25,986            |
| Bank of America                      | August 1, 2025     | 26,945            |
| Suntrust Bank                        | November 3, 2025   | 27,319            |
| IBM                                  | February 19, 2026  | 26,565            |
| IBM                                  | January 27, 2027   | 26,430            |
| Apple                                | February 9, 2027   | 26,727            |
| Johnson & Johnson                    | January 15, 2028   | 26,293            |
| Dowdupont Inc                        | November 15, 2028  | 28,596            |
| Stanley Black & Decker               | November 15, 2028  | 28,448            |
| Anheuser-Bush Inbev                  | January 23, 2029   | 29,057            |
| Charles Schwab Corp                  | February 1, 2029   | 27,838            |
| Lam Research Corp                    | March 15, 2029     | 27,622            |
| Royal Bank of Canada                 | October 30, 2020   | 25,106            |
| Schlumberger Investment              | September 14, 2021 | 25,467            |
|                                      |                    | <u>\$ 775,038</u> |

### NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

#### Investments (Continued)

*Fair Value Measurement* – When applicable, the Plan measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. GASB defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the Plan has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table summarizes the Plan's investments within the fair value hierarchy at September 30, 2019:

|                           | Fair Value          | Level 1             | Level 2           |
|---------------------------|---------------------|---------------------|-------------------|
| US government obligations | \$ 80,279           | \$ 80,279           | \$ -              |
| Corporate bonds           | 644,186             |                     | 644,186           |
| Foreign bonds             | 50,573              | -                   | 50,573            |
| Common stock              | 1,392,688           | 1,323,282           | 69,406            |
|                           | <u>\$ 2,167,726</u> | <u>\$ 1,403,561</u> | <u>\$ 764,165</u> |

The investments were valued using the following approaches:

- U.S. government obligations were valued using prices quoted in active markets by a third party pricing service based on actual trades in the securities.
- Corporate bonds, certain common stock, and foreign bonds were valued by a third party pricing service based on a combination of matrix pricing, actual observable trades in similar securities, and yield curve analysis.
- Common stock and foreign stock were valued at the regular trading session closing price on the exchange or market in which such securities are principally traded. Certain common stock were valued by a third party pricing service based on a combination of matrix pricing, actual observable trades in similar securities, and yield curve analysis.

*Rate of Return* – The annual money-weighted rate of return for the 2019 fiscal year was approximately 6.40%. The money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested.

### NOTE 4 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the Statement of Fiduciary Net Position. The Plan, through its investment advisor, monitors the Plan's investment and the risks associated therewith on a regular basis which the Plan believes minimizes these risks.

#### NOTE 4 – RISKS AND UNCERTAINTIES (Continued)

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

#### NOTE 5 – NET PENSION LIABILITY

Net pension liability as of measurement date September 30, 2019 is calculated as follows:

|                                                                          |                     |
|--------------------------------------------------------------------------|---------------------|
| Total pension liability (TPL)                                            | \$ 1,868,604        |
| Less fiduciary net position (FNP)                                        | <u>(2,383,029)</u>  |
| Net pension liability (asset) (NPL)                                      | <u>\$ (514,425)</u> |
|                                                                          |                     |
| Plan's fiduciary net position as a percentage of total pension liability | 127.53%             |

Actuarial Methods and Significant Assumptions – The significant assumption and other inputs used to measure the total pension liability are as follows:

|                           |                                                                    |
|---------------------------|--------------------------------------------------------------------|
| Valuation date            | October 1, 2018                                                    |
| Measurement date          | September 30, 2019                                                 |
| Actuarial cost method     | Entry Age Normal                                                   |
| Actuarial Assumptions:    |                                                                    |
| Discount rate             | 6.5%                                                               |
| Inflation                 | 2.5%                                                               |
| Salary increases          | 5.5%                                                               |
| Investment Rate of Return | 6.5%                                                               |
| Retirement age            | Members are expected to retire when eligible for normal retirement |
| Mortality                 |                                                                    |

RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuity (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment. For disabled retirees, 60% of the RP-2000 Mortality Table for Annuity and 40% of the RP-2000 Mortality Table for Annuity with a white collar adjustment, set back 4 years for males and set forward 2 years for females, with no provision being made for future mortality improvements. These are the same rates as used for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2018 actuarial valuation, as mandated by Chapter 112.63, Florida Statutes.

##### Development of Single Discount Rate

|                                                                                                                           |       |
|---------------------------------------------------------------------------------------------------------------------------|-------|
| Single Discount Rate                                                                                                      | 6.50% |
| Long-Term Expected Rate of Return                                                                                         | 6.50% |
| Last year ending September 30 in the 2018 to 2117 projection period for which projected benefit payments are fully funded | 2117  |

A single discount rate of 6.5% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 6.5%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the total actuarially determined contribution rates and the member rate. Based on these assumptions, the pension 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 of return on pension plan investments (6.5%) was applied to all periods of projected benefit payments to determine the total pension liability.

## NOTE 5 – NET PENSION LIABILITY (Continued)

Actuarial Methods and Significant Assumptions (Continued) – The long-term expected rate of return on pension plans investments were determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2019 are summarized in the following table:

| Asset Class          | Target Allocation | Long-Term Expected Real Rate of Return (Arithmetic) |
|----------------------|-------------------|-----------------------------------------------------|
| Domestic Equity      | 60%               | 7.50%                                               |
| International Equity | 0%                | 8.50%                                               |
| Domestic Bonds       | 40%               | 2.50%                                               |
| International Bonds  | 0%                | 3.50%                                               |
| Real Estate          | 0%                | 4.50%                                               |
| Alternative Assets   | 0%                | 5.50%                                               |

Sensitivity of the Plan's Net Position Liability to Changes in the Discount Rate – Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability calculated using a single discount rate of 6.5%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher.

| Discount Rate<br>Minus 1% | 6.5% Discount<br>Rate | Discount Rate<br>Plus 1% |
|---------------------------|-----------------------|--------------------------|
| \$ (292,567)              | \$ (514,425)          | \$ (694,827)             |

## NOTE 6 – TAX STATUS

As of September 30, 2019, the Plan does not have a determination letter from the Internal Revenue Service ("IRS"). Even though the Plan does not currently have a determination from the IRS, the Plan Administrator and counsel believe that the Plan is designed and currently being operated in compliance with the applicable sections of the Internal Revenue Code.

## NOTE 7 – RELATED PARTY TRANSACTIONS

As defined in Note 1, the Plan is dependent on the Town of Lauderdale By-The-Sea and is additionally dependent on the State of Florida for the funding of the Plan.

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## REQUIRED SUPPLEMENTARY INFORMATION

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**TOWN OF LAUDERDALE-BY-THE-SEA  
VOLUNTEER FIREFIGHTERS PENSION PLAN**

**SCHEDULE OF CHANGES IN NET PENSION ASSET AND RELATED RATIOS**

| Measurement Year Ended September 30,                                       | 2019                | 2018                | 2017                | 2016                | 2015                | 2014                |
|----------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Pension Liability (TPL)</b>                                       |                     |                     |                     |                     |                     |                     |
| Service cost                                                               | \$ 36,204           | \$ 39,229           | \$ 55,966           | \$ 22,358           | \$ 39,823           | \$ 48,234           |
| Interest on the total pension liability                                    | 119,385             | 122,909             | 115,897             | 96,588              | 97,199              | 38,136              |
| Benefit changes                                                            | -                   | -                   | -                   | 152,366             | -                   | -                   |
| Differences between actual and expected experience                         | (38,399)            | (119,225)           | 17,679              | 57,929              | (50,638)            | -                   |
| Changes of assumption                                                      | -                   | -                   | 21,808              | -                   | (22,967)            | -                   |
| Benefit payments                                                           | (91,580)            | (87,100)            | (76,043)            | (46,123)            | (15,194)            | (15,194)            |
| Refunds                                                                    | (6,559)             | (2,984)             | (7,326)             | (2,083)             | (7,981)             | (15,195)            |
| Other changes                                                              | -                   | -                   | -                   | -                   | 87,139              | 129,583             |
| <b>Net change in total pension liability</b>                               | <b>19,051</b>       | <b>(47,171)</b>     | <b>127,981</b>      | <b>281,035</b>      | <b>127,381</b>      | <b>185,564</b>      |
| <b>Total pension liability - beginning</b>                                 | <b>1,849,553</b>    | <b>1,896,724</b>    | <b>1,768,743</b>    | <b>1,487,708</b>    | <b>1,360,327</b>    | <b>1,174,763</b>    |
| <b>Total pension liability - ending (a)</b>                                | <b>\$ 1,868,604</b> | <b>\$ 1,849,553</b> | <b>\$ 1,896,724</b> | <b>\$ 1,768,743</b> | <b>\$ 1,487,708</b> | <b>\$ 1,360,327</b> |
| <b>Plan fiduciary net position</b>                                         |                     |                     |                     |                     |                     |                     |
| Contributions - Employer (from Town)                                       | \$ 13,913           | \$ 14,625           | \$ 12,990           | \$ 14,122           | \$ 14,458           | \$ 13,976           |
| Contributions - State                                                      | 52,752              | 113,804             | 58,209              | 85,906              | 110,610             | 153,054             |
| Contributions - Members                                                    | 13,913              | 17,831              | 12,990              | 14,122              | 14,458              | 13,976              |
| Net investment income                                                      | 134,797             | 229,884             | 180,802             | 123,067             | (40,115)            | 58,637              |
| Benefit payments                                                           | (91,580)            | (87,100)            | (76,043)            | (46,123)            | (15,194)            | (15,194)            |
| Refunds                                                                    | (6,559)             | (2,984)             | (7,326)             | (2,083)             | (7,981)             | (15,195)            |
| Pension plan administrative expense                                        | (35,131)            | (36,441)            | (27,136)            | (18,613)            | (32,027)            | (8,350)             |
| Other changes*                                                             | -                   | (37,116)            | -                   | -                   | -                   | -                   |
| <b>Net change in fiduciary net position</b>                                | <b>82,105</b>       | <b>212,503</b>      | <b>154,486</b>      | <b>170,398</b>      | <b>44,209</b>       | <b>200,904</b>      |
| <b>Plan fiduciary net position - beginning</b>                             | <b>2,300,924</b>    | <b>2,088,421</b>    | <b>1,933,935</b>    | <b>1,763,537</b>    | <b>1,719,328</b>    | <b>1,518,424</b>    |
| <b>Plan fiduciary net position - ending (b)</b>                            | <b>\$ 2,383,029</b> | <b>\$ 2,300,924</b> | <b>\$ 2,088,421</b> | <b>\$ 1,933,935</b> | <b>\$ 1,763,537</b> | <b>\$ 1,719,328</b> |
| <b>Net pension liability (asset) - ending (a) - (b)</b>                    | <b>\$ (514,425)</b> | <b>\$ (451,371)</b> | <b>\$ (191,697)</b> | <b>\$ (165,192)</b> | <b>\$ (275,829)</b> | <b>\$ (359,001)</b> |
| Plan fiduciary net position as a percentage of the total pension liability | 127.53%             | 124.40%             | 110.11%             | 109.34%             | 118.54%             | 126.39%             |
| Covered employee payroll                                                   | \$ 278,260          | \$ 292,500          | \$ 259,800          | \$ 282,440          | \$ 289,160          | \$ 279,520          |
| Net Pension liability as a percentage of covered employee payroll          | -184.87%            | -154.31%            | -73.79%             | -58.49%             | -95.39%             | -128.43%            |

\* The fiscal year 2018 beginning net position of the Town of Lauderdale-by-the-Sea Volunteer Firefighters Pension Plan was adjusted by \$37,116 because a state contribution to the pension was improperly accrued as of September 30, 2017.

**ANNUAL MONEY-WEIGHTED RATE OF RETURN ON PLAN INVESTMENTS**

| Fiscal Year End    | Money Weighted Rate of Return |
|--------------------|-------------------------------|
| September 30, 2014 | 3.5%                          |
| September 30, 2015 | -2.08%                        |
| September 30, 2016 | 8.78%                         |
| September 30, 2017 | 9.23%                         |
| September 30, 2018 | 11.38%                        |
| September 30, 2019 | 6.40%                         |



**TOWN OF LAUDERDALE-BY-THE-SEA  
VOLUNTEER FIREFIGHTERS PENSION PLAN**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

| Fiscal Year End    | (1) Actuarially<br>Determined<br>Contribution<br>(ADC) | (2) Contributions<br>Recognized by<br>the Plan* | (3) Difference<br>Between (1) and<br>(2) | Covered Member<br>Payroll** | Column (2) as a<br>Percentage of<br>Covered Payroll |
|--------------------|--------------------------------------------------------|-------------------------------------------------|------------------------------------------|-----------------------------|-----------------------------------------------------|
| September 30, 2010 | \$ 27,036                                              | \$ 40,224                                       | \$ (13,188)                              | \$ 286,224                  | 14.05%                                              |
| September 30, 2011 | 27,036                                                 | 40,460                                          | (13,424)                                 | 286,224 ***                 | 14.14%                                              |
| September 30, 2012 | 20,932                                                 | 38,866                                          | (17,934)                                 | 347,941                     | 11.17%                                              |
| September 30, 2013 | 20,932                                                 | 40,274                                          | (19,342)                                 | 347,941 ***                 | 11.57%                                              |
| September 30, 2014 | 153                                                    | 37,447                                          | (37,294)                                 | 279,520                     | 13.40%                                              |
| September 30, 2015 | -                                                      | 37,929                                          | (37,929)                                 | 289,160                     | 13.12%                                              |
| September 30, 2016 | 29,701                                                 | 100,028                                         | (70,327)                                 | 282,440                     | 35.42%                                              |
| September 30, 2017 | 34,083                                                 | 34,083                                          | -                                        | 259,800                     | 13.12%                                              |
| September 30, 2018 | -                                                      | 128,429                                         | (128,429)                                | 292,500                     | 43.91%                                              |
| September 30, 2019 | -                                                      | 66,665                                          | (66,665)                                 | 278,260                     | 23.96%                                              |

\* Contributions recognized by the Plan relate to employer and nonemployer entities.

\*\* Covered payroll was calculated based on actual member contributions for the fiscal year divided by the employee contribution rate of 5%.

\*\*\* Expected total covered payroll assumed to be same as expected covered payroll for previous year.

Actuarially determined contribution rates are calculated as of each October 1, which is one year prior to the end of the fiscal year in which contributions are reported.

|                               |                        |
|-------------------------------|------------------------|
| Valuation date                | October 1, 2018        |
| Actuarial cost method         | Aggregate              |
| Amortization method           | N/A                    |
| Remaining amortization period | N/A                    |
| Asset valuation method        | Market Value of Assets |

Actuarial assumptions:

|                           |                                                                     |
|---------------------------|---------------------------------------------------------------------|
| Investment rate of return | 6.5%                                                                |
| Salary increases          | 5.5%                                                                |
| Inflation                 | 2.5%                                                                |
| Retirement age            | Members are expected to retire when eligible for normal retirement. |

Mortality

RP-2000 Combined Healthy Participant Mortality Table (for pre-retirement mortality) and the RP-2000 Mortality Table for Annuitants (for post-retirement mortality), with mortality improvements projected to all future years after 2000 using Scale BB. For males, the base mortality rates include a 90% blue collar adjustment and a 10% white collar adjustment. For females, the base mortality rates include a 100% white collar adjustment. For disabled retirees, 60% of the RP-2000 Mortality Table for Annuitants and 40% of the RP-2000 Mortality Table for Annuitants with a white collar adjustment, set back 4 years for males and set forward 2 years for females, with no provision being made for future mortality improvements. These are the same rates as used for Special Risk Class members of the Florida Retirement System (FRS) in the July 1, 2018 actuarial valuation, as mandated by Chapter 112.63, Florida Statutes.



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

To the Board of Trustees of the  
Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan  
Lauderdale-By-The-Sea, 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 Town of Lauderdale-By-The-Sea Volunteer Firefighters Pension Plan (the "Plan") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Plan's basic financial statements, and have issued our opinion thereon dated May 28, 2020.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 Plan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, other than finding 2019-01 in the accompanying schedule of findings and responses.

The Plan's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Plan's responses and, accordingly, we express no opinion on them.

**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.

May 28, 2020

## **SCHEDULE OF FINDINGS AND RESPONSES**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

#### **Compliance finding**

##### **2019-01: Qualified Public Depository**

Observation: Section 175.301, Florida Statutes states that the board of trustees shall deposit the funds of the firefighters' pension trust fund in a qualified public depository as defined in F.S. 280.02, which depository with regard to such funds shall conform to and be bound by all of the provisions of chapter 280. Each public depositor shall submit by November 30 an annual report to the Chief Financial Officer (of the State of Florida). If a public depositor does not comply with this section on each public deposit account, the protection from loss is not effective as to that public deposit account.

Recommendation: The Plan should file the qualified public depository annual report by November 30 after fiscal year end to ensure protection from loss of the funds in its account.

Management Response: The checking account this applies to was in the process being closed and opened at another local bank due to service issues. The form was not completed during this time. The new account has been opened and the form will be prepared timely in the future.

### **II. PRIOR YEAR FINDINGS**

##### **2014-01: Qualified Public Depository**

##### **2015-01: Qualified Public Depository**

##### **2016-01: Qualified Public Depository**

##### **2017-01: Qualified Public Depository**

##### **2018-01: Qualified Public Depository**

Current Status: See finding no. 2019-01 above.

# Town of Lauderdale-By-The-Sea

## RFP for Auditing & Financial Analysis Services

### Total Ranking Form: Selection Committee

#### ***Caballero Fierman Llerena + Garcia***

|              |                  |
|--------------|------------------|
| Buz Oldaker  | Points 67        |
| Jeff Yocom   | Points 67        |
| Jill Bonin   | Points 80        |
|              |                  |
| <b>Total</b> | <b>Total 214</b> |

#### ***Carr, Riggs & Ingram, LLC***

|              |                  |
|--------------|------------------|
| Buz Oldaker  | Points 61        |
| Jeff Yocom   | Points 52        |
| Jill Bonin   | Points 52        |
|              |                  |
| <b>Total</b> | <b>Total 165</b> |

#### ***Grau & Associates***

|              |                  |
|--------------|------------------|
| Buz Oldaker  | Points 100       |
| Jeff Yocom   | Points 95        |
| Jill Bonin   | Points 85        |
|              |                  |
| <b>Total</b> | <b>Total 280</b> |

#### ***Keefe McCullough***

|              |                  |
|--------------|------------------|
| Buz Oldaker  | Points 56        |
| Jeff Yocom   | Points 46        |
| Jill Bonin   | Points 41        |
|              |                  |
| <b>Total</b> | <b>Total 143</b> |

Committee Chair: Buz Oldaker

Date: 12/3/2020

# Town of Lauderdale-By-The-Sea

## RFP for Auditing & Financial Analysis Services

Individual Ranking Form: Selection Committee Member

### ***Caballero Fierman Llerena + Garcia***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 25       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 15       |
| Proposer's Project Approach                                | (0-30 Points) | Points 25       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 2        |
| <b>Total</b>                                               |               | <b>Total 67</b> |

### ***Carr, Riggs & Ingram, LLC***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 25       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 15       |
| Proposer's Project Approach                                | (0-30 Points) | Points 20       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 1        |
| <b>Total</b>                                               |               | <b>Total 61</b> |

### ***Grau & Associates***

|                                                            |               |                  |
|------------------------------------------------------------|---------------|------------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 30        |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 30        |
| Proposer's Project Approach                                | (0-30 Points) | Points 30        |
| Proposed Cost of Services                                  | (0-10 Points) | Points 10        |
| <b>Total</b>                                               |               | <b>Total 100</b> |

### ***Keefe McCullough***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 15       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 25       |
| Proposer's Project Approach                                | (0-30 Points) | Points 15       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 1        |
| <b>Total</b>                                               |               | <b>Total 56</b> |

DocuSigned by:

*Buz Oldaker*

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Committee Member Buz Oldaker (Chairman):

12/1/2020

Date: \_\_\_\_\_

# Town of Lauderdale-By-The-Sea

## RFP for Auditing & Financial Analysis Services

Individual Ranking Form: Selection Committee Member

### ***Caballero Fierman Llerena + Garcia***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 25       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 20       |
| Proposer's Project Approach                                | (0-30 Points) | Points 30       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 5        |
| <b>Total</b>                                               |               | <b>Total 80</b> |

### ***Carr, Riggs & Ingram, LLC***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 20       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 15       |
| Proposer's Project Approach                                | (0-30 Points) | Points 15       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 2        |
| <b>Total</b>                                               |               | <b>Total 52</b> |

### ***Grau & Associates***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 25       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 25       |
| Proposer's Project Approach                                | (0-30 Points) | Points 25       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 10       |
| <b>Total</b>                                               |               | <b>Total 85</b> |

### ***Keefe McCullough***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 15       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 10       |
| Proposer's Project Approach                                | (0-30 Points) | Points 15       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 1        |
| <b>Total</b>                                               |               | <b>Total 41</b> |

DocuSigned by:

  
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Committee Member Jill Bonin: \_\_\_\_\_

Date: 12/1/2020

# Town of Lauderdale-By-The-Sea

## RFP for Auditing & Financial Analysis Services

Individual Ranking Form: Selection Committee Member

### ***Caballero Fierman Llerena + Garcia***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 20       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 15       |
| Proposer's Project Approach                                | (0-30 Points) | Points 28       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 4        |
| <b>Total</b>                                               |               | <b>Total 67</b> |

### ***Carr, Riggs & Ingram, LLC***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 20       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 15       |
| Proposer's Project Approach                                | (0-30 Points) | Points 15       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 2        |
| <b>Total</b>                                               |               | <b>Total 52</b> |

### ***Grau & Associates***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 25       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 30       |
| Proposer's Project Approach                                | (0-30 Points) | Points 30       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 10       |
| <b>Total</b>                                               |               | <b>Total 95</b> |

### ***Keefe McCullough***

|                                                            |               |                 |
|------------------------------------------------------------|---------------|-----------------|
| Firm's Qualifications                                      | (0-30 Points) | Points 20       |
| Qualifications of Key Personnel Assigned to the Engagement | (0-30 Points) | Points 15       |
| Proposer's Project Approach                                | (0-30 Points) | Points 10       |
| Proposed Cost of Services                                  | (0-10 Points) | Points 1        |
| <b>Total</b>                                               |               | <b>Total 46</b> |

Committee Member Jeff Yocom: \_\_\_\_\_

DocuSigned by:

*Jeff Yocom*

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Date: 12/1/2020



| Project Cost                                 |                             |                                       |                              |                      |                     |
|----------------------------------------------|-----------------------------|---------------------------------------|------------------------------|----------------------|---------------------|
| Deliverables                                 |                             | Caballero Fierman<br>Llerena + Garcia | Carr, Riggs &<br>Ingram, LLC | Grau &<br>Associates | Keefe<br>McCullough |
| FY2020                                       | CAFR                        | \$29,600                              | \$32,000                     | \$31,000             | \$35,000            |
|                                              | VFD Pension Audit           | \$9,000                               | \$8,000                      | \$8,000              | \$6,000             |
|                                              | Single Audit (if necessary) | \$5,000                               | \$4,300                      | \$4,000              | \$2,500             |
|                                              | Other Reimbursements        | -                                     | -                            | -                    | -                   |
|                                              |                             |                                       |                              |                      |                     |
| FY2021                                       | CAFR                        | \$30,500                              | \$32,000                     | \$31,500             | \$36,000            |
|                                              | VFD Pension Audit           | \$9,200                               | \$8,000                      | \$8,200              | \$6,000             |
|                                              | Single Audit (if necessary) | \$5,000                               | \$4,300                      | \$4,000              | \$2,500             |
|                                              | Other Reimbursements        | -                                     | -                            | -                    | -                   |
|                                              |                             |                                       |                              |                      |                     |
| FY2022                                       | CAFR                        | \$31,400                              | \$32,600                     | \$32,000             | \$37,000            |
|                                              | VFD Pension Audit           | \$9,400                               | \$8,150                      | \$8,400              | \$6,000             |
|                                              | Single Audit (if necessary) | \$5,000                               | \$4,300                      | \$4,000              | \$2,500             |
|                                              | Other Reimbursements        | -                                     | -                            | -                    | -                   |
|                                              |                             |                                       |                              |                      |                     |
| FY2023                                       | CAFR                        | \$32,400                              | \$32,600                     | \$32,500             | \$38,000            |
|                                              | VFD Pension Audit           | \$9,600                               | \$8,150                      | \$8,600              | \$6,000             |
|                                              | Single Audit (if necessary) | \$5,000                               | \$4,300                      | \$4,000              | \$2,500             |
|                                              | Other Reimbursements        | -                                     | -                            | -                    | -                   |
|                                              |                             |                                       |                              |                      |                     |
| FY2024                                       | CAFR                        | \$33,300                              | \$33,200                     | \$33,000             | \$39,000            |
|                                              | VFD Pension Audit           | \$9,800                               | \$8,300                      | \$8,800              | \$6,000             |
|                                              | Single Audit (if necessary) | \$5,000                               | \$4,300                      | \$4,000              | \$2,500             |
|                                              | Other Reimbursements        | -                                     | -                            | -                    | -                   |
|                                              |                             |                                       |                              |                      |                     |
| Total 5 Year Cost: (Excluding Single Audits) |                             | \$204,200                             | \$203,000                    | \$202,000            | \$215,000           |
| Total 5 Year Single Audit                    |                             | \$25,000                              | \$21,500                     | \$20,000             | \$12,500            |

## PROPOSAL FOR AUDITING & FINANCIAL ANALYSIS SERVICES FOR THE **TOWN OF LAUDERDALE-BY-THE-SEA**

RFP No. 20-10-01

For the Fiscal year ending September 30, 2020 with the option to renew the agreement for each of the four (4) subsequent fiscal years

Tedra Allen, CMC  
Town Clerk

November 19, 2020



**Caballero Fierman Llerena+ Garcia, LLP**  
3350 SW 148th Ave  
Suite 110  
Miramar, FL 33027

**Andrew S. Fierman, CPA Partner**  
afierman@cflgcpa.com  
T: 954.874.1611 F: 954.874.1699  
FEI# 55-0912340 CPA License#: AD64536



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

3350 SW 148th Ave  
Suite 110  
Miramar, FL 33027  
T: 954.874.1611 F: 954.874.1699  
CFLG-CPA.COM

November 19, 2020

Tedra Allen, CMC, Town Clerk  
Town of Lauderdale-By-The-Sea  
4501 Ocean Drive  
Lauderdale-By-The-Sea, Florida 33308

Re: **Request for Proposal For Auditing & Financial Analysis Services (RFP No. 20-10-01)**

Caballero Fierman Llerena & Garcia LLP (CFLG) appreciates this opportunity to respond to your Request for Proposal for Auditing & Financial Analysis Services for the Town of Lauderdale-By-The-Sea (the "Town"). The firm consists of Certified Public Accountants and professionals dedicated to serving the public sector. CFLG has been providing professional CPA services throughout South Florida for the past 40 years and are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Caballero Fierman Llerena & Garcia LLP is also a member of the AICPA's Government Audit Quality Center and Employee Benefit Plan Audit Quality Center.

We are **uniquely qualified** to perform Auditing & Financial Analysis Services for the Town because:

Our Firm and Team assigned has performed numerous audits of governmental entities which include (but are not limited to) the following:

| Municipality                           | Professional services performed                                  |
|----------------------------------------|------------------------------------------------------------------|
| City of Miramar (CAFR)                 | Financial Audit, Utility Funds, Pension Plans, and Single Audit  |
| City of Parkland (CAFR)                | Financial, Utility Funds, Pension Plan, GOB and Single Audit     |
| Broward Center for the Performing Arts | Financial Audit                                                  |
| City of Aventura (CAFR)                | Financial Audit                                                  |
| City of Miami Springs (CAFR)           | Financial, Utility Funds, GOB, Single Audits and Pension         |
| Town of Cutler Bay (CAFR)              | Financial, Utility Fund, GOB, TCT and Single Audit               |
| Village of El Portal                   | Financial, GOB and Single Audit                                  |
| Town of Briny Breezes                  | Financial Audit                                                  |
| City of Doral (CAFR)                   | Financial, Utility Fund and Single Audit                         |
| Miami Shores Village (CAFR)            | Financial, Utility Funds, Pension Plans, GOB and Single Audit    |
| City of Hialeah (CAFR)                 | Financial and Single                                             |
| City of North Miami                    | Financial Audit, Single Audit, Utility Funds, Pension, CRA, CAFR |
| City of South Miami                    | Financial Audit, CRA, Pension Funds. and CAFR                    |
| North Bay Village                      | Financial Audit, Utility Funds, Single Audit and CAFR            |

Our team, based out of our Miramar and Miami Offices offers the **following advantages:**

**Experienced Personnel On-The-Job:** Our Management Team's CPAs average:

- over 45 years Combined of professional practice in the governmental audit field;
- over 15 years working together as a team

**Knowledgeable Team:** Because our team members are devoted to the public sector, we are experts in the intricacies of governmental accounting and the unique issues affecting your Town.

**Management Involvement:** Unlike most firms:

- the professionals assigned to your engagement focus the majority of their time working exclusively with governmental organizations
- **experienced Firm Management (Senior Management)** will dedicate 100 percent of their time to your engagement
- because of our experience, we will use your staff's time efficiently and serve as a valuable resource for your organization: your personnel will not waste time "training our personnel".

Please note the following "Key" Engagement Team Members assigned to your Engagement:

1 Quality Control Partner  
1 Engagement Partner  
1 Supervisor  
1 Senior Auditor  
4 Total Key Team Members

We humbly ask you to compare the expertise of our "Key" Engagement Team to our peer competition assigned teams. We are confident you will not see another firm assigning our level of experience to your engagement.

**GFOA CERTIFICATE OF ACHIEVEMENT** reporting/submittal requirements: CFLG is proud to have assisted all of the Municipalities listed above, which are presently participating in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR), qualify for this award. Additionally, many of the Engagement Team Members participate in the GFOA's CAFR review program.

**Smooth Transition:** transition will be smooth, with minimal disruption of the Town's staff and operations. We can guarantee this due to our engagement team's governmental audit experience as well as our Engagement Partner's previous experience with the Town of Lauderdale-By-The-Sea. The Town will get the best of both worlds having an engagement partner who knows has history with the Town with a fresh set of eyes in the new Supervisor and Quality Control Partner. There will be a smooth transition with a fresh set of eyes.

**On-Site Decision Makers:** Unlike most other firms, our partners are on-site during the engagement. This ensures that any audit issues will be resolved efficiently and timely since the key individuals of the engagement will be on-site during the audit.

**Satisfied Clients:** We have included references for several municipalities and have also included several letters of recommendation. Including references for municipalities referencing the smooth transition to our firm.

**Immediate Service Responsiveness:** Accessible to clients regarding ANY comments, questions, or concerns.

**Timely Delivery of Services:** We understand the importance of completing the audit and issuing the audited financial statements in a timely manner and will work closely with you and your staff to meet and exceed your expectations.

**Fees:** We recognize that engaging and accounting firm is an important investment of the Town. You can expect that we are competitively priced and that your investment in us will add value to your Town.

**Fully Remote Capabilities:** We also have remote capabilities. With the current pandemic, we have the ability to perform the entire audit remotely if circumstances require us to or the Town would prefer us to.



**Take a “Get the Job Done” approach to our Engagements:** We will dedicate as many resources and people as necessary to complete the engagement within the specified time frame.

Based on our understanding of your expectations and the requirements set forth in your RFP, we will summarize the scope of our proposed services and our audit approach. We will demonstrate how our approach surpasses other firms and exceeds the Town's expectations.

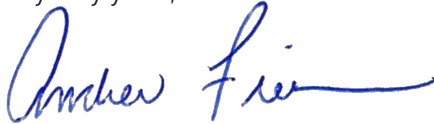
We will perform an annual audit of the basic financial statements of the Town of Lauderdale-By-The-Sea and the Town of Lauderdale-By-The-Sea, Florida Volunteer Firefighters Pension Plan for the fiscal year ending September 30, 2020. in order to express an opinion on the fairness with which they present net position and changes in net position in conformity with accounting principles generally accepted in the United States of America, and an audit to determine whether operations are properly conducted in accordance with legal, regulatory requirements, applicable OMB standards, Federal Single Audit Act and the Florida Single Audit Act, (if applicable). We will perform limited procedures on the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Uniform Guidance, Audits of States, Local Governments and Non-Profit Organizations, and supporting schedules and verify that any outstanding audit findings from prior years has been cleared, (if applicable).

**We commit to perform the work within the time period described in your request for proposal.**

The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the Town of new evolving issues and related matters of importance.

This proposal is a firm and irrevocable offer for one hundred and twenty (120) days. Andrew S. Fierman, CPA, a partner in our firm's assurance services department is authorized to make representations for and to bind the firm. He can be reached at (786) 390-5831. His e-mail address is [afierman@cflgcpa.com](mailto:afierman@cflgcpa.com). Please do not hesitate to call or email if you have any questions about the information provided in this proposal. We thank you for considering our firm's qualifications and experience and look forward to serving you.

Very truly yours,



Andrew S. Fierman, CPA- Partner  
Caballero Fierman Llerena & Garcia LLP  
FEI# 55-0912340  
CPA License#: AD64536







CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

## PROPOSAL FOR AUDITING & FINANCIAL ANALYSIS SERVICES FOR THE **TOWN OF LAUDERDALE-BY-THE-SEA**

RFP No. 20-10-01

For the Fiscal year ending September 30, 2020 with the option to renew the agreement for each of the four (4) subsequent fiscal years

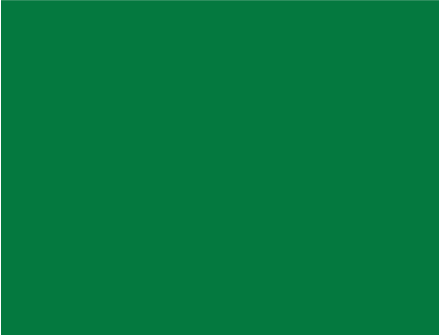
Tedra Allen, CMC  
Town Clerk

November 19, 2020



Caballero Fierman Llerena+ Garcia, LLP  
3350 SW 148th Ave  
Suite 110  
Miramar, FL 33027

Andrew S. Fierman, CPA Partner  
afierman@cflgcpa.com  
T: 954.874.1611 F: 954.874.1699  
FEI# 55-0912340 CPA License#: AD64536



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## APPENDICES

- A Letters of Recommendation
- B Licenses to Practice in the State of Florida
- C Insurance
- D Peer Review Report
- E Business Licenses and SBE Certification

# TOWN OF LAUDERDALE-BY-THE-SEA



## I. ORGANIZATION PROFILE AND QUALIFICATIONS

Caballero Fierman Llerena & Garcia LLP (CFLG) is a Certified Public Accounting firm of professionals that work together on a continual basis with the main focus of serving the public sector. CFLG is a professional limited liability partnership which provides comprehensive financial and compliance auditing, attestation and accounting, tax and other management consulting services. CFLG's has served the South Florida area for 48 years.

Our industry areas of specialization include:

- Governmental Organizations
- Local Government Retirement Plans
- Local Community Redevelopment Agencies
- Non Profit Organizations

CFLG's philosophy is to provide our clients with the same high level of service and resources they would expect from a large national firm, but with the personal attention of a small local firm. All of our audit clients have direct access to our partners and we have committed to have our partners involved throughout all phases of the audit. In other words, our partners are in the field during the audit and all the decision making is on site.

Our professional staff is prepared and fully qualified to help you determine your realistic present and future goals, and assist you in reaching them. We combine invaluable experience gained at some of the most highly regarded international accounting firms, with the kind of personal service these firms can seldom provide.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level (GFOA), state level (FGFOA) and the local level SFGFOA and League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.

## Report of Peer Review

Caballero Fierman Llerena & Garcia LLP's most recent peer review report is presented as Appendix D. The review included review of specific governmental engagements.

## Participation in Quality Control Review Program

Caballero Fierman Llerena & Garcia LLP is a member of the Government Audit Quality Center and as such must comply with a comprehensive quality control process specific to governmental engagements.

## Results of State and Federal Reviews

Caballero Fierman Llerena & Garcia LLP has never received an unacceptable review from a federal or state desk review of any of its workpapers.

## Disciplinary Actions

Neither Caballero Fierman Llerena & Garcia LLP nor any of its partners have ever been involved in any disciplinary action by a regulatory agency or professional organization.

## Insurance Certificate

See our Firm's insurance certificate at Appendix C. Our firm will make any adjustments necessary to our insurance in the event we are selected by the Town.

## a. Independence

Caballero Fierman Llerena & Garcia LLP affirms that we meet the independence requirements of our professional standards, Activities and Functions published by the U.S. General Accounting Office, GAS or any subsequent amendments or superseding revisions. As defined by standards generally accepted in the United States of America, we are independent of the Town. We further certify that Caballero Fierman Llerena & Garcia LLP, its partners and employees are independent of the Town, have not performed any professional services for the Town and have no conflict of interest. We will give written notice to the Town within five (5) days of any professional relationships entered into during the period of this engagement.



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# TOWN OF LAUDERDALE-BY-THE-SEA



## b. License to Practice in the State of Florida, Business Licenses and SBE Certification

CFLG is properly registered/licensed in the State of Florida as a professional limited liability partnership. All assigned key professional staff are properly registered/licensed to practice public accounting in the State of Florida. See licenses at Appendix B. In addition, see our Broward County and City of Miramar Business licenses and Broward County SBE certification at Appendix E

## c. Firm and audit team structure

The following chart reflects our current organizational structure:

|                               | Total Staff | Total CPA's | Governmental Staff |
|-------------------------------|-------------|-------------|--------------------|
| Partners                      | 5           | 5           | 3                  |
| Managers, Supervisor, Seniors | 8           | 6           | 8                  |
| Staff Accountants             | 9           | 4           | 9                  |
| Other and Administrative      | 3           | 0           | 2                  |
| <b>Total</b>                  | <b>25</b>   | <b>15</b>   | <b>22</b>          |

Two Partners, one Supervisor, one Senior Auditor and Staff Accountants as required are assigned to the Town's engagement. We are pleased to provide our best team out of our Miramar and Miami Offices. With the audit of the Town to be based out of our Miramar Office.

| Audit Team Members                                         | Time Spent on Audit |
|------------------------------------------------------------|---------------------|
| <b>Andrew S. Fierman</b><br>CPA<br>(Engagement Partner )   | Part Time           |
| <b>Enrique Llerena</b><br>CPA<br>(Quality Control Partner) | Part Time           |
| <b>Elias Rodriguez</b><br>(Supervisor)                     | Full Time           |
| <b>Joanna Campbell</b><br>(Senior Auditor)                 | Full Time           |



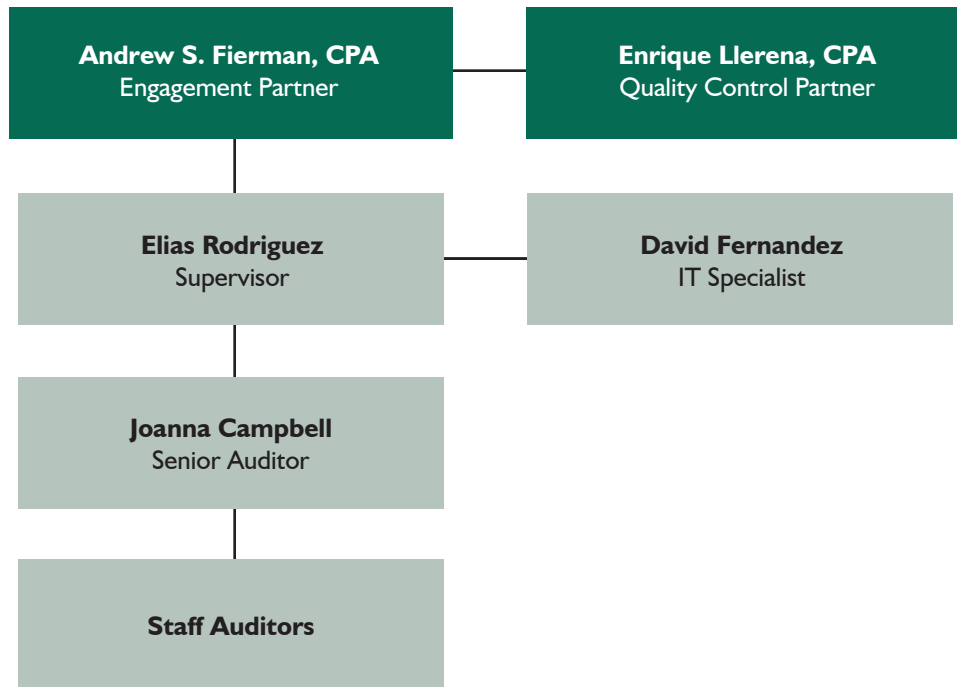
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# TOWN OF LAUDERDALE-BY-THE-SEA



## CFLG'S LAUDERDALE-BY-THE-SEA AUDIT TEAM STRUCTURE AND EXPERIENCE



### **Andrew S. Fierman, CPA** (Engagement Partner)

- Over 18 Years of Total Governmental Audit Experience

### **Enrique Llerena, CPA** (Quality Control Partner)

- Over 15 Years of Total Governmental Audit Experience

### **Elias Rodriguez** (Supervisor)

- Over 5 Years of Total Governmental Audit Experience

### **Joanna Campbell** (Senior Auditor)

- Over 5 Years of Total Governmental Audit Experience

### **David Fernandez** (IT Specialist)

- Over 10 Years IT Experience



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Caballero Fierman Llerena & Garcia, LLP

# TOWN OF LAUDERDALE-BY-THE-SEA



## Experience In Governmental Engagements

The engagement team that will serve the Town is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. Our team will include One Quality Control Partner, One Engagement Partner, One Supervisor, one senior auditor, and Staff Auditors as needed.

These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

Our senior engagement team of CPAs **have over 45 years combined of professional practice, all in the government audit field and the performance of financial and managerial services for governmental entities.** Unlike other firms' personnel, these individuals spend most of their time working with governmental and public sector agencies. This means they will not be wasting your time asking unnecessary questions and indeed, will be a fertile and beneficial resource to your organization.

## Management Team

The management team who will serve the Town is composed of individuals who:

- Are licensed CPAs;
- Possess a comprehensive understanding of governmental entities;
- Are highly experienced in working with a variety of public sector clients;
- Demonstrate the technical skills necessary to deliver quality financial and managerial services;
- Combined experience of over 45 years of professional practice in governmental and not-for-profit auditing and accounting.

## Engagement Partner

The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the Town's personnel. He will also ensure that the deliverables and all other reports are prepared in accordance with professional standards and firm policy.

He will be responsible for all phases of the engagement and will be:

- coordinating all services with the Town;
- directing the development of the overall engagement approach and plan;
- supervising staff; planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the organization's requirements and completeness;
- communicating with the Town and the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;
- leading meetings and discussions with key management personnel.

**Andrew S. Fierman, CPA** will be the Engagement Partner and a designated "KEY" engagement team member. Andrew was selected for his managerial, supervising and technical capabilities, more specifically for his experience in audits of governmental agencies. He has performed governmental audits for the past 18 years.

# TOWN OF LAUDERDALE-BY-THE-SEA



## Quality Control Partner

The Quality Control Partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will be available to members of the engagement team and management of the Town as a high-level technical resource. In addition, the Quality Control Partner will also complete the following:

- performing an overriding review of all deliverables;
- resolving technical accounting and reporting issues;
- reviewing and approving reports, management letters, and other engagement products; and attending meetings and discussions with key management personnel.

**Enrique Llerena, CPA** will be the Quality Control Partner and a designated “KEY” engagement team member. Mr. Llerena has 15 years experience in the in the governmental accounting and auditing sector. As the Quality Control Partner, he is responsible for reviewing the form and content of the audit workpapers and the auditors’ report as well as the review of the Town’s financial statements in accordance with Firm and professional standards.

## Supervisor

The Supervisor will work closely with the Engagement Partner.

He will be responsible for all phases of the engagement and he will be:

- assisting in directing the development of the overall engagement approach and plan;
- supervising staff; assisting in planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the Town’s requirements and completeness;
- communicating with the Town and the partners the progress of the engagement; and

- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;

**Elias Rodriguez, CPA** will be the Supervisor and a designated “KEY” engagement team member. Mr. Rodriguez was selected for his experience with governmental agencies.

## IT Specialist

Our specialist has worked with organizations of varying sizes including local government and non-for-profits organizations providing IT operational and management consulting services. His experience provides him the insight to define, develop and implement scalable business valued cost efficient solutions that effectively leverage information technology.

He will be responsible for

- reviewing and deploying proper information system controls
- identifying risks within the IT environment of the Town
- working closely with the Town’s support personnel to analyze, evaluate systems and procedures facilitating the information process
- working with audit engagement team and Town to ensure we understand the Town’s IT structure and how we can audit efficiently by leveraging the Town’s IT structure.

**David Fernandez** will be the IT Specialist assigned to the engagement.



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# TOWN OF LAUDERDALE-BY-THE-SEA



## Senior Auditor

The Senior Auditor will be assigned full-time to the engagement. The Senior Auditor will be responsible for the overall performance of the work in the field and assisting in the actual performance of the engagement.

**Joanna Campbell** will be the Senior Auditor assigned to this engagement. She has over 5 years of governmental audit experience and were selected for their extensive knowledge in governmental and nonprofit accounting. She will devote 100% of her time to the completion of the work.

## Staff Accountants

Staff accountants will be utilized as required by the Engagement Partner and Supervisor. They perform less complex audit procedures under the supervision of the Senior Auditor.

The firm's team who will serve the Town is composed of individuals who understand governmental accounting and possess the technical skills and experience necessary to deliver quality services. Our audit team will include Certified Public Accountants, with Two Partners, One Supervisor, One Senior Auditor and Staff as needed.

We humbly ask you to compare the level of experience and expertise we have assigned to your engagement to the other firms submitting proposals. **Compare the experience of personnel assigned by those firms FULL-TIME (on-site) to OURS.**

**Note:** All CPA's assigned to the audit have properly maintained CPE in governmental accounting and auditing as required by the State Board of Accountancy and GAO.



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# ANDREW S. FIERMAN, CPA

## ENGAGEMENT PARTNER

Caballero Fierman Llerena & Garcia, LLP  
3350 SW 148th Avenue, Suite 110 | Miramar, FL 33027  
(954) 874-1611 | [afierman@cflgcpa.com](mailto:afierman@cflgcpa.com)



Andrew is a Partner in our firm's audit department and brings over 18 years of audit experience. He provides guidance on financial reporting, accounting, and auditing matters including Federal and Florida Single Audits, and consulting services for all types of entities including governmental entities. These consulting services range from internal control reviews to audit preparedness services to comprehensive annual financial report (CAFR) guidance and preparation.

Andrew's areas of expertise are Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plan Audits, Agreed upon procedures, Internal Control Reviews and Consulting Services. In addition, he has conducted Peer Reviews of small and mid-size accounting firms.

### EDUCATION

Bachelor of Science in Accounting,  
University of Florida

Master of Business Administration,  
Florida International University

### GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Parkland  
City of Miramar  
Children's Services Council of  
Broward County  
Broward Center of the Performing Arts  
City of Doral  
City of North Miami  
City of North Miami Beach  
City of South Miami  
North Bay Village  
City of Aventura  
City of Hialeah  
City of Hialeah Gardens  
Village of El Portal  
City of Lake Worth  
Miami Shores Village  
City of Miami Springs  
City of Cutler Bay  
Village of Palmetto Bay  
Indian Creek Village  
The Children's Trust  
Catalyst Miami  
Hispanic Unity of Florida  
Harmony Development Center, Inc.  
Greater Miami Youth Symphony of  
Dade County, Inc.  
Americans for Immigrant Justice, Inc.  
Aspira of Florida  
Family Counseling Services of Greater Miami  
The Miami Herald Charities  
Rethink and Reuse  
City of Hialeah Education Academy  
Communities in Schools of Miami  
FIU Research Foundation

### PROFESSIONAL AND BUSINESS AFFILIATIONS

AICPA Governmental Audit Quality Center  
AICPA Employee Benefit Plan Audit Quality  
Center  
American Institute of Certified Public  
Accountants (AICPA)  
Florida Institute of Certified Public  
Accountants (FICPA)  
Miami Dade League of Cities  
- Budget Committee  
Florida Government Finance Officers  
Association (FGFOA), *Past Chapter Chair*  
Broward County League of Cities  
Government Finance Officer Association  
(GFOA)  
South Florida Government Finance Officers  
Association, *Associate Member* (FGFOA)  
United Way of Miami Dade County,  
*Former Co-Chair Audit Committee*  
Communities in Schools of Miami, Inc.,  
*Board Chair*  
Cuban American Certified Public  
Accountants Association, *Past President*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is 120, of which 30 meet the Yellow Book (GAS) requirements. CFLG affirms that Andrew has properly maintained CPE in governmental accounting as required by the Board of Accountancy.



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

## Licensee Details

### Licensee Information

Name: **FIERMAN, ANDREW S (Primary Name)**  
Main Address: **8950 SW 74TH COURT  
SUITE 1210  
MIAMI Florida 33156**  
County: **DADE**  
License Mailing:  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC39267**  
Status: **Current,Active**  
Licensure Date: **03/21/2007**  
Expires: **12/31/2021**

**Special Qualifications**      **Qualification Effective**

### Alternate Names

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\*\*\*\*\*  
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However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public.



# ENRIQUE LLERENA, CPA

## QUALITY CONTROL PARTNER

**Caballero Fierman Llerena & Garcia, LLP**  
3350 SW 148th Avenue, Suite 110 | Miramar, FL 33027  
(954) 874-1611 | [ellerena@cflgcpa.com](mailto:ellerena@cflgcpa.com)



Enrique Llerena is a Partner in our firm's audit department. He has more than 15 years of experience servicing a wide range of clientele in the accounting profession.

Mr. Llerena has comprehensive knowledge in Financial Audits, Federal Single Audits, Florida Single Audits, Employee Benefit Plans, Agreed-Upon Procedures, Attestation Services, Operational & Performance Reviews, Internal Control Reviews and Consulting Services.

Mr. Llerena has also been a leader in his industry serving as a speaker and presenter in many governmental events.

### EDUCATION

Master of Accounting,  
Florida International University

Bachelor of Science, Accounting,  
Florida International University

### GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Miramar  
Broward County  
City of Plantation  
City of Dania Beach  
Children's Services Council of  
Broward County  
Miami Shores Village  
City of Parkland  
Town of Briny Breezes  
City of Miami Springs  
Town of Miami Lakes  
City of North Miami  
City of North Miami Beach  
City of Florida City  
City of Homestead  
City of Hialeah  
City of Hialeah Gardens  
City of Palm Beach Gardens  
City of Sunrise  
Town of Cutler Bay  
Indian Creek Village  
Village of Key Biscayne  
Town of Bay Harbor Islands  
City of Hallandale Beach  
City of West Palm Beach.  
Broward Center of Performing Arts  
The Sundari Foundation, Inc.  
The Lotus Endowment Fund, Inc.  
ASPIRA of Florida, Inc.  
ASPIRA South Youth Leadership  
Charter School  
City of Homestead Police Officers'  
Retirement Plan  
City of Lauderhill General Employees  
Retirement Plan  
North Miami Pension Plans  
Miami-Dade Water & Sewer Department

### PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public  
Accountants (AICPA)  
Florida Institute of Certified Public  
Accountants (FICPA)  
Government Finance Officers  
Association (GFOA)  
GFOA Special Review Committee,  
*Active Member*  
Miami-Dade, Broward and Palm Beach  
Counties Leagues of Cities  
South Florida Government Finance Officers  
Association (SFGFOA), *Associate Member*  
Florida Government Finance Officers  
Association (FGFOA)  
Cuban-American Certified Public  
Accountants Association Inc., *Director*

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years is  
134, of which 30 meet the Yellow Book (GAS)  
requirements. CFLG affirms that  
Enrique has properly maintained CPE in  
governmental accounting as required by the  
Board of Accountancy.



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors



## Licensee Details

### Licensee Information

Name: **LLERENA, ENRIQUE (Primary Name)**  
Main Address: **8950 SW 74TH COURT  
SUITE 1210  
MIAMI Florida 33156**  
County: **DADE**  
License Mailing:  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC42193**  
Status: **Current,Active**  
Licensure Date: **03/01/2010**  
Expires: **12/31/2020**

**Special Qualifications**      **Qualification Effective**

### Alternate Names

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\*\*\*\*\*  
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However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public.



# ELIAS RODRIGUEZ

## SUPERVISOR

**Caballero Fierman Llerena & Garcia, LLP**

3350 SW 148th Avenue, Suite 110 | Miramar, FL 33027

(954) 874-1611 | [erodriguez@cflgcpa.com](mailto:erodriguez@cflgcpa.com)



Elias Rodriguez is a Senior in our firm with over 5 years of experience in accounting with auditing experience serving governmental entities. His audit experience includes examining accounting records, reviews of internal controls, federal and state grants, compliance with policies, plans, procedures, and agreed upon procedures (AUP).

### EDUCATION

Bachelor of Science, Accounting  
Florida International University

### GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Miramar  
City of Parkland  
Broward Center for the Performing Arts  
City of North Miami Beach  
Miami Shores Village  
Indian Creek Village  
North Bay Village  
Town of Cutler Bay  
Village of Palmetto Bay  
Village of Biscayne Park  
City of Hialeah  
La Vina Del Senor  
ASPIRA of Florida, Inc.  
Catalyst, Inc.  
Hispanic Unity of Florida  
American for Immigrant Justice, Inc.

### PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public  
Accountants (AICPA)  
Florida Institute of Certified Public  
Accountants (FICPA)  
Government Finance Officers  
Association (GFOA)

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years  
are 120, which 26 meet the Yellow Book  
(GAS) requirements



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LLERENA + GARCIA LLP

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# JOANNA CAMPBELL

## SENIOR

**Caballero Fierman Llerena + Garcia, LLP**

3350 SW 148th Avenue, Suite 110 | Miramar, FL 33027

(954) 874-1603 | [jcampbell@cflgcpa.com](mailto:jcampbell@cflgcpa.com)

Joanna Campbell is a Senior in our firm with over 5 years of experience in accounting with auditing experience serving governmental entities, not-for-profit and for-profit entities. Her audit experience includes examining accounting records, reviews of internal controls, federal and state grants, compliance with policies, plans, procedures, and agreed upon procedures (AUP). Ms. Campbell's experience includes a comprehensive knowledge in tax, servicing both domestic and international entities in a wide range of industries.

### EDUCATION

Bachelor of Science, Accounting  
Florida Memorial University  
(HBCU)

### GOVERNMENTAL AND NOT FOR PROFIT CLIENTS

City of Miramar  
Broward Center for the Performing arts  
City of Lauderdale Lakes  
City of Miami Springs  
City of Parkland  
Village of El Portal  
City of South Miami  
The Arc of South Florida  
The Slomin Family Center for Autism  
and Related Disabilities, Inc.  
First Presbyterian Church of  
Fort Lauderdale  
Junior Achievement  
Big Brother Big Sister of  
Broward County  
Feeding South Florida  
Children's Healing Institute  
SOS Children's Village  
Handy, Inc.  
South County Mental  
Health Center, Inc.  
Henderson Behavioral Health  
Center for Family and Child  
Enrichment, Inc

### PROFESSIONAL AND BUSINESS AFFILIATIONS

American Institute of Certified Public  
Accountants (AICPA)  
Florida Institute of Certified Public  
Accountants (FICPA)  
Government Finance Officers  
Association (GFOA)  
Broward County Leagues of Cities  
South Florida Government Finance  
Officers Association (SFGFOA),  
*Associate Member*  
Florida Government Finance Officers  
Association (FGFOA)

### CONTINUING PROFESSIONAL EDUCATION

Total CPE hours for the last three years  
are 120, which 26 meet the Yellow Book  
(GAS) requirements



CABALLERO FIERMAN  
LLERENA + GARCIA LLP

accountants | advisors

# TOWN OF LAUDERDALE-BY-THE-SEA



## Quality Control System

CFLG continually monitors performance to ensure the highest quality of services. Under the supervision of our Audit Partners and Supervisors, an audit senior is responsible for monitoring quality control of all appropriate engagements.

The review process begins with the Supervisor. In engagements where a staff is assigned, the Senior is responsible for the initial review of his/her workpapers as well as the workpapers prepared by the staff.

Subsequent to this review, a partner is responsible for the comprehensive review of the engagement working papers. The partner is responsible for ensuring that the issues identified within the audit plan have been properly addressed. The partner will also review the financial statements to ensure that all material events and transaction have been properly reported and comply with GAAP requirements.

A second partner performs an overall review of the workpapers and financial statements to provide a “second set of eyes” and identify any areas that need strengthening prior to issuance.

## Quality of the Staff Over the Term of the Engagement

We pledge to the Town that the team assembled in this proposal will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners, managers, senior accountants or staff, we will first obtain the Town’s express prior permission to do so. We understand the Town’s right to accept or reject replacements. In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the Town’s engagement.

In addition to our governmental focus, it is CFLG’s policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior, Supervisor and Manager levels, we select CPA’s with proven governmental auditing experience.

## Firm Capacity

Our engagement team’s work load is organized in such a way that the additional activities brought about by this engagement will not impact our current commitments to other clients. We have sufficient staff capacity to integrate these professional services for the Town into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

Current Listing of clients with September 30, 2020 year ends is provided on page 28 of this proposal.



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

Proposal for  
Auditing & Financial Analysis Services  
Caballero Fierman Llerena & Garcia, LLP

# RFP FORM A

Proposer: Caballero Fierman Llerena & Garcia, LLP

## QUALIFICATIONS STATEMENT

**Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.**

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
  - 1.1. The correct and full legal name of the Proposer Caballero Fierman Llerena & Garcia, LLP
  - 1.2. Whether the business is a Sole Proprietorship, Partnership, Corporation, or other legal entity. Partnership
  - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows: Nestor Caballero, Andrew Fierman, and Enrique Llerena
2. Please describe your company in detail. See pages 6-7 of the proposal
3. The address of the principal place of business is: 3350 SW 148th Avenue, Suite 110  
Miramar, FL 33027
4. Company telephone number, fax number and e-mail addresses: T: (954) 874.1611 F: (954) 874.1699  
afierman@cflgcpa.com
5. Number of employees: 25
6. Name of employees to be assigned to this Project: 6
7. Company identification numbers for the Internal Revenue Service: 55-0912340
8. Provide Broward County business tax receipt number, if applicable, and expiration date: Receipt #317-1216 ; Expires September 30, 2021. See Appendix E for a copy of Business Tax Receipt.
9. Indicate how many years has your organization been in business? Does your organization have a specialty? 48 Years in Business. Specialize in audits if Governmental entites. See Pages 6-7 of Proposal for more information.
10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and contact information and cost of work completed. See references of completed projects at pages 26-27 of this proposal
11. Have you ever failed to complete any work awarded to you? If so, where and why? No. We have always completed all work awarded to us.

12. Provide the following information concerning all contracts that are similar in nature or use the same project team proposed for this project that are **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

| Name of Project                                                                                                                                                                               | Contract with: | Contract Amount | Estimated Completion Date | % of Completion to Date |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|---------------------------|-------------------------|
| See references on pages 26-27 of this proposal. Please note that all FY 2019 audits are completed. These are all in process for FY 2020 audits, currently in the planning phase of the audit. |                |                 |                           |                         |
|                                                                                                                                                                                               |                |                 |                           |                         |
|                                                                                                                                                                                               |                |                 |                           |                         |
|                                                                                                                                                                                               |                |                 |                           |                         |
|                                                                                                                                                                                               |                |                 |                           |                         |
|                                                                                                                                                                                               |                |                 |                           |                         |
|                                                                                                                                                                                               |                |                 |                           |                         |

(Continue list as necessary)

13. Provide the following information for any sub-consultants you will engage if awarded the contract.

| Subcontractor Name | Address | Work to be Performed |
|--------------------|---------|----------------------|
| None.              |         |                      |
|                    |         |                      |
|                    |         |                      |
|                    |         |                      |

*The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.*

# RFP Form B

Proposer: Caballero Fierman Llerena & Garcia, LLP

## REFERENCE FORM

Forms A, B & C are available in WORD format from the Town Clerk upon request.

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

Give names, addresses and telephone numbers of four individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact: [Chris Johnson, CPA](#)  
Title of Contact: [Finance Director](#) Email: [cjohnson@cityofparkland.org](mailto:cjohnson@cityofparkland.org)  
Telephone Number: [\(954\) 753-5040](#) Fax Number: [\(954\) 341-5161](#)  
Project: [Annual Audit Services 9/30/2015 to present](#)
2. Name of Contact: [Elaine Connors](#)  
Title of Contact: [Chief Accountant](#) Email: [econnors@ci.miramar.fl.us](mailto:econnors@ci.miramar.fl.us)  
Telephone Number: [\(954\) 602-3158](#) Fax Number: [\(954\) 602-3543](#)  
Project: [Annual Audit Services 9/30/2017 to present](#)
3. Name of Contact: [Brian Raducci](#)  
Title of Contact: [Finance Director](#) Email: [braducci@cityofaventura.com](mailto:braducci@cityofaventura.com)  
Telephone Number: [\(305\) 466-8922](#) Fax Number: [\(305\) 466-8939](#)  
Project: [Annual Audit Services 9/30/2015 to 9/30/2019](#)
4. Name of Contact: [Marcia Fennell](#)  
Title of Contact: [Finance Director](#) Email: [marcia.fennell@citynmb.com](mailto:marcia.fennell@citynmb.com)  
Telephone Number: [\(305\) 957-3533](#) Fax Number: [\(305\) 948-2996](#)  
Project: [Annual Audit Services 9/30/2016 to present](#)

In addition, see references included on pages 26-27 of the proposal as well as the letters of recommendation in Appendix A of this proposal



# RFP Form C

Proposer: Caballero Fierman Llerena & Garcia, LLP

## PRICE PROPOSAL FORM

Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL  
TO BE DEEMED RESPONSIVE.***

Name of Proposer: Caballero Fierman Llerena & Garcia, LLP

Name of authorized representative of Proposer: Andrew Fierman

### Project Cost

|         | Deliverables                                            | Professional Services Fee | Reimbursements |
|---------|---------------------------------------------------------|---------------------------|----------------|
| FY 2020 | CAFR                                                    | \$29,600                  | None           |
|         | VFD Pension Audit                                       | \$9,000                   |                |
|         | Single Audit (if necessary)                             | \$5,000                   |                |
|         | Other reimbursements                                    |                           |                |
| FY 2021 | CAFR                                                    | \$30,500                  | None           |
|         | VFD Pension Audit                                       | \$9,200                   |                |
|         | Single Audit (if necessary)                             | \$5,000                   |                |
|         | Other reimbursements                                    |                           |                |
| FY 2022 | CAFR                                                    | \$31,400                  | None           |
|         | VFD Pension Audit                                       | \$9,400                   |                |
|         | Single Audit (if necessary)                             | \$5,000                   |                |
|         | Other reimbursements                                    |                           |                |
| FY 2023 | CAFR                                                    | \$32,400                  | None           |
|         | VFD Pension Audit                                       | \$9,600                   |                |
|         | Single Audit (if necessary)                             | \$5,000                   |                |
|         | Other reimbursements                                    |                           |                |
| FY 2024 | CAFR                                                    | \$33,300                  | None           |
|         | VFD Pension Audit                                       | \$9,800                   |                |
|         | Single Audit (if necessary)                             | \$5,000                   |                |
|         | Other reimbursements                                    |                           |                |
|         | Total 5 Year Cost: (Excluding Single Audits) \$ 204,200 |                           |                |



Instructions: Show the project cost for each deliverable your firm will provide per the requested scope of work. Include the fees associated with each proposed deliverable.

Fees should be detailed to the extent possible per deliverable, with estimated out-of-pocket expenses separate from the proposed fees for professional services.

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project Cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission / public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

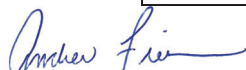
---

#### Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

| Additional Work           |                    |
|---------------------------|--------------------|
| <u>Title:</u>             | <u>Hourly Rate</u> |
| Partner and Manager       | \$175              |
| Supervisor, Senior, Staff | \$100              |
| Add rows as necessary     |                    |

By: 

Date: 11.19.2020

Name: Andrew Fierman

Title: Partner

## RFP FORM D

Proposer: Caballero Fierman Llerena & Garcia, LLP

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.** The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

### **PROPOSER'S CERTIFICATION**

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, nor to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

Caballero Fierman Llerena & Garcia, LLP

Name of Business

By:

Signature

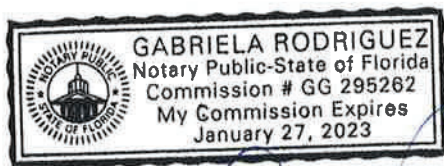
Andrew Fierman, Partner

Print Name and Title

3350 SW 148th Ave, Suite 110

Miramar, FL 33027

Mailing Address



# TOWN OF LAUDERDALE-BY-THE-SEA



## 5. EXPERIENCE

Below are the names, addresses, telephone numbers and e-mail addresses of Six (6) Governmental references in which the firm currently serves as principal auditors. Additional references can be provided upon request.

These engagements have been performed in the past five years and are similar in size and scope to the requirements of the Town.

|                    |                                              |
|--------------------|----------------------------------------------|
| Agency Name        | City of Miramar                              |
| Address            | 2300 Civic Center Place                      |
| City/State/Zip     | Miramar, FL 33025-6577                       |
| Phone/Fax          | (954) 602-3158                               |
| Contact Name/Title | Elaine Connors, Chief Accountant             |
| Email Address      | econnors@ci.miramar.fl.us                    |
| Scope of Work      | Financial Audit, Single audit                |
| Contract Term      | September 30, 2017 to present                |
| Partner/Hrs.       | Andrew Fierman - 1000 hrs. \$99,000 per year |

|                    |                                             |
|--------------------|---------------------------------------------|
| Agency Name        | City of Parkland                            |
| Address            | 6600 University Drive                       |
| City/State/Zip     | Parkland, FL 33067                          |
| Phone/Fax          | (954) 753-5040                              |
| Contact Name/Title | Chris Johnson, CPA, Finance Director        |
| Email Address      | cjohnson@cityofparkland.org                 |
| Scope of Work      | Financial Audit, Single audit               |
| Contract Term      | September 30, 2015 to present               |
| Partner/Hrs.       | Andrew Fierman - 300 hrs. \$35,000 per year |

|                    |                                                                           |
|--------------------|---------------------------------------------------------------------------|
| Agency Name        | City of North Miami Beach                                                 |
| Address            | 17011 NE 19th Avenue, City Hall 3rd Floor                                 |
| City/State/Zip     | North Miami Beach, FL 33162                                               |
| Phone/Fax          | (305) 957-3533                                                            |
| Contact Name/Title | Marcia Fennell, Finance Director                                          |
| Email Address      | marcia.fennell@citynmb.com                                                |
| Scope of Work      | Financial Audit, Utility Funds, Pension Funds, Single Audit TCT, and CAFR |
| Contract Term      | September 30, 2016 to present                                             |
| Partner/Hrs.       | Andrew Fierman - 900 hrs. \$115,000 per year                              |

# TOWN OF LAUDERDALE-BY-THE-SEA



|                    |                                               |
|--------------------|-----------------------------------------------|
| Agency Name        | City of Aventura                              |
| Address            | 19200W. Country Club Drive                    |
| City/State/Zip     | Aventura, FL 33180                            |
| Phone/Fax          | (305) 466-8922                                |
| Contact Name/Title | Brian Raducci – Finance Director              |
| Email Address      | braducci@cityofaventura.com                   |
| Scope of Work      | Financial, Single Audit, CAFR, Charter School |
| Contract Term      | September 30, 2015 - Present                  |
| Partner/Hrs.       | Andrew Fierman - 450 hrs. \$50,000 per year   |

|                    |                                                                      |
|--------------------|----------------------------------------------------------------------|
| Agency Name        | City of Miami Springs                                                |
| Address            | 201 Westward Drive                                                   |
| City/State/Zip     | Miami Springs, FL 33166                                              |
| Phone/Fax          | (305) 608-6677                                                       |
| Contact Name/Title | William Alonso – City Manager/Finance Director                       |
| Email Address      | alonso@miamisprings-fl.gov                                           |
| Scope of Work      | Financial, Utility Funds, Pension Plans, GOB, and Single Audit, CAFR |
| Contract Term      | September 30, 2004 to Present                                        |
| Partner/Hrs.       | Enrique Llerena - 450 hrs. \$40,000 per year                         |

|                    |                                                       |
|--------------------|-------------------------------------------------------|
| Agency Name        | City of South Miami                                   |
| Address            | 6130 Sunset Drive                                     |
| City/State/Zip     | South Miami, FL 33143                                 |
| Phone/Fax          | (305) 663-6343                                        |
| Contact Name/Title | Alfredo Riverol, Chief Financial Officer              |
| Email Address      | ariverol@southmiamifl.gov                             |
| Scope of Work      | Financial, Single Audit, CAFR, CRA, and Pension Plans |
| Contract Term      | 2019 to present                                       |
| Partner/Hrs.       | Andrew Fierman - 600 hrs. \$68,000 per year           |

Note: The Town may speak with or send correspondence to any of the agencies listed during the evaluation phase. If additional references are needed, they can be provided upon request.

**See Appendix A for Letters of Recommendation**



CABALLERO FIERMAN  
LLERENA + GARCIA LLP  
accountants | advisors

Proposal for  
Auditing & Financial Analysis Services  
Caballero Fierman Llerena & Garcia, LLP

# TOWN OF LAUDERDALE-BY-THE-SEA



See below a listing of the firm's current municipal clients.

| GOVERNMENTAL ENTITY                                         |                 |            |                      |
|-------------------------------------------------------------|-----------------|------------|----------------------|
| Municipalities                                              | Fiscal Year-End | # of funds | Total Entity Revenue |
| City of Miramar                                             | September 30    | 19         | 204,517,308          |
| City of Parkland                                            | September 30    | 9          | 36,026,829           |
| City of Hialeah Gardens                                     | September 30    | 9          | 23,271,104           |
| City of Hialeah                                             | September 30    | 74         | 268,752,676          |
| City of Miami Springs                                       | September 30    | 11         | 22,153,689           |
| Town of Briny Breezes                                       | September 30    | 2          | 1,017,158            |
| Town of Cutler Bay                                          | September 30    | 15         | 22,648,635           |
| Village of El Portal                                        | September 30    | 9          | 2,392,271            |
| Village of Miami Shores                                     | September 30    | 15         | 19,787,448           |
| City of Aventura                                            | September 30    | 14         | 54,674,379           |
| Indian Creek Village                                        | September 30    | 4          | 4,924,092            |
| City of South Miami                                         | September 30    | 16         | 23,056,939           |
| City of North Miami Beach                                   | September 30    | 20         | 107,540,073          |
| Village of Biscayne Park                                    | September 30    | 9          | 3,927,344            |
| North Bay Village                                           | September 30    | 11         | 19,570,944           |
|                                                             |                 |            |                      |
| Special Purpose Governments                                 |                 |            |                      |
| Miami Dade Housing Finance Authority                        | September 30    | 1          | 1,976,473            |
| Broward Center for the Performing Arts                      | September 30    | 1          | 26,258,048           |
| Children's Services Council of Broward County               | September 30    | 2          | 79,008,372           |
|                                                             |                 |            |                      |
| Local Govt Retirement Plans                                 |                 |            |                      |
| Homestead Elected Officials                                 | December 31     | 1          | 526,568              |
| Homestead Elected Officials & Senior Mgmt.                  | December 31     | 1          | 796,653              |
| Homestead General Employees Plan                            | September 30    | 1          | 10,234,458           |
| Homestead Police Pension Plan                               | September 30    | 1          | 15,040,826           |
| Miami Shores Village General Employees Plan                 | September 30    | 1          | 2,222,519            |
| Miami Shores Village Police Officers Plan                   | September 30    | 1          | 3,993,773            |
| City of Hialeah Employees' Retirement System                | September 30    | 1          | 108,053,621          |
| City of Hialeah Elected Officials Pension Plan              | December 31     | 1          | 1,323,629            |
| City of Hialeah Gardens Police Officers' Pension Trust Fund | September 30    | 1          | 2,600,920            |
| Riviera Beach Police Pension Plan                           | September 30    | 1          | 7,920,042            |



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Proposal for  
Auditing & Financial Analysis Services  
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# TOWN OF LAUDERDALE-BY-THE-SEA



## **GFOA Certificate of Achievement for Excellence in Financial Reporting Program**

CFLG is proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) qualify for this award. This certificate program is recognized as the highest award in governmental financial reporting. The Certificate of Achievement has been awarded on all of the financial statements our Partners have reported in the certificate program. In addition, the several team members participate in the GFOA's CAFR review program.

## **Electronic Workpapers**

In keeping with our philosophy of providing services that you would expect from a large national firm, we use the latest paperless audit software and networking on our audit engagements. Electronic workpapers continue to improve productivity and efficiency in the audit process. These efficiencies are passed on to our clients through lower fees and time savings. The Town's workpapers are scanned or imported directly into our audit programs saving the Town time and the cost of copying or printing such workpapers.

## **Year-Round Involvement**

Our involvement with the Town does not end when our financial statements are issued. We remain involved with the Town through our monthly reviews of the minutes of the Town's Board meetings and communications regarding new accounting standards that have been issued that may affect future audits. Our year-round involvement ensures a timely and efficient audit and helps us and the Town address any issues before the audit.

## **New Accounting Standards**

Our audit fee is an all inclusive fee which includes assistance to the Town in the implementation of all new reporting standards, including assistance with preparing the financial statements.



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accountants | advisors

Proposal for  
Auditing & Financial Analysis Services  
Caballero Fierman Llerena & Garcia, LLP

# TOWN OF LAUDERDALE-BY-THE-SEA



## 6. APPROACH TO PROVIDING SERVICES

### Scope of Services

Based on our understanding of the expectations and requirements of the Town as set forth in the request for proposal, the following is a summary of the scope of our work. All work will be completed in the timeframe specified in the request for proposal.

### Audit of the Town's and Town's Pension Financial Statements

The Firm will perform an audit of the financial statements of the Town and Town's Pension for the purpose of forming an opinion of the general-purpose financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements for an initial one (1) year period with four (4) one (1) year renewal options beginning with the fiscal year ending September 30, 2020.

The Firm will issue the following for both the Town and the Pension in accordance with Government Auditing Standards:

1. An independent auditor's report on the basic financial statements based on an audit performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States (including the in relation to opinion for the supplementary schedule of expenditures of federal awards and state financial assistance). If applicable.
2. An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States.
3. A report on compliance for each major Federal program/ State project and on internal control over compliance in accordance with 2 CFR, part 200, subpart F and Chapter 10.550, Rules of the Auditor General. If applicable.
4. A schedule of findings and questioned costs for Federal programs and/or State projects. If applicable.
5. If applicable, a summary schedule of prior audit findings for Federal programs and/or State projects.
6. An independent auditor's management letter as required by Section 218.39(4), Florida Statutes, and Section 10.557(3)(g), Rules of the Auditor General which will include:
  - a. A statement as to whether or not findings and

recommendations made in the preceding financial audit report have been followed, or not otherwise addressed, in the auditor's reports pursuant to Sections 10.557(3)(b) and 10.557(3)(c), Rules of the Auditor General.

- b. Recommendations to improve the Town's financial management, if any (Section 10.554(1)(i)2, Rules of the Auditor General.
  - c. 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.
  - d. A statement describing the results of the auditor's determination as to whether or not the financial report filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes is in agreement with the annual financial audit report for the current audit period and, if not, explanations of any significant differences.
  - e. For any irregularities and illegal acts the auditor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Director of Finance and Town Manager as appropriate.
7. An examination report conducted in accordance with AICPA Professional Standards, AT Sections 601.55 and 601.56, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Rule 10.556(10).

We will also provide technical assistance to ensure Town's Comprehensive Annual Financial Report meets all requirements of the GFOA's Certificate of Achievements for Excellence in Financial Reporting.

### Required Standards:

The Firm's audit of the Town and Pension will be performed in accordance with the following requirements, as applicable:

- a. Auditing Standards generally accepted in the United States of America;
- b. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards;
- c. The provisions of the Uniform Guidance
- d. The Florida Single Audit Act;



# TOWN OF LAUDERDALE-BY-THE-SEA



- e. Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) –AICPA.
- f. Section 11.45, Florida Statutes;
- g. State of Florida Department of Banking and Finance Regulations;
- h. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
- i. Any other applicable Federal, State and local laws or regulations.
- j. Any updates of, or amendments to, these described auditing standards will be incorporated in future audits performed by CFLG for auditing engagements for the Town in future fiscal years.

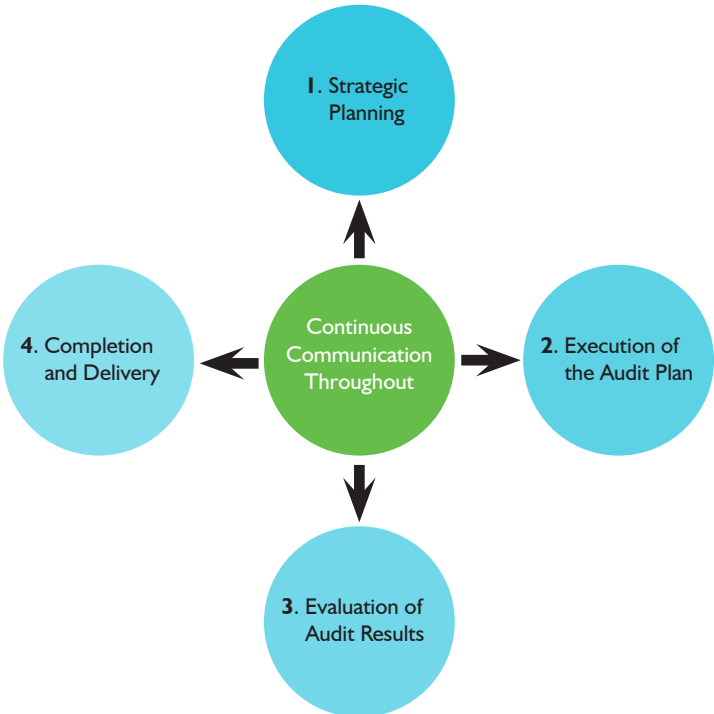
## Monitoring and Communication

The Firm will report the following information to the Town Commission

- The auditors' responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments
- Other information in documents containing audited financial statements
- Disagreements with the management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit.

Should the audit team become aware of fraud, irregularities or illegal acts, they will make an immediate written report to the Town Manager and Town Commission.

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the Town to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the three phases which are shown on the adjacent Chart.



## Phase I - Strategic Planning

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements within which the Town operates. This will include a review of applicable federal laws, the Town's ordinances, state statutes, County and Town requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the commission and various committees.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.

# TOWN OF LAUDERDALE-BY-THE-SEA



- Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.
- Review the working papers of the predecessor auditor.
- Obtain and document an understanding of the Town's internal control structure, including making an assessment of audit risk.
- Consider the methods that the Town uses to process accounting information which influence the design of the internal control structure. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the Town.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.

This phase will involve all members of the Engagement Team.

## Phase II - Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction systems, including cash disbursements, cash receipts, purchases, and payroll.
- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

## Phase III - Completion and Delivery

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

## Phase IV – Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All draft reports will be reviewed with management before issuance, and the partners will be available to meet with the commission to discuss our report and address any questions they may have.

## AUDIT MANAGEMENT PLAN

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

## THE CONTROL ENVIRONMENT

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the Town's concern with control in the area of finances. We will read the various documents that impact this environment, and talk to employees to see how these ideologies are portrayed at various levels.

## RISK ASSESSMENT

After understanding the control environment, we will identify and assess the relevant risks to achieving the objectives of the financial system.



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## CONTROL ACTIVITIES

The control procedures are integrated in the components of the control environment and accounting system. While gaining an understanding of those areas, we will assess the control procedures that the Town has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).

## INFORMATION AND COMMUNICATION

We will document the formal and informal information flow relating to the processing and recording of financial transactions.

## MONITORING

In this final component we will review Town practices that are in place to monitor the performance of its internal control structure..

## SAMPLING CONSIDERATIONS

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

### Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

## STATISTICAL AND NON-STATISTICAL SAMPLING

Substantive tests of details and tests of controls can be performed using either statistically or nonstatistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

## SAMPLE SIZES

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.

## EXPERIENCE IN INFORMATION SYSTEMS AND TECHNOLOGY AND EXTENT OF USE OF EDP SOFTWARE IN THE ENGAGEMENT

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.

Utilizing this expertise we will be able to:

- Evaluate IS general controls within the computer environment;



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- Document critical transaction processing systems;
- Identify key processes and controls within these transaction processing systems;
- Evaluate the effectiveness of identified controls;
- Advise the audit team on results of the evaluation and effect on planned audit procedures;
- Design, develop and execute computer-assisted audit techniques using computer audit software packages;
- Assess the internal controls

## ANALYTICAL PROCEDURES

Statement of Auditing Standards on *Analytical Procedures* provides guidance on the use and extent of analytical procedures in all audits.

Analytical procedures are required in the planning and overall review stages of the audit, and are used in the following areas:

### Audit Planning

Analytical procedures can provide great insight in planning an audit. These analyses can enhance our understanding of the Town's transactions and events that may have occurred during the year under audit. We compare the current balances to the prior year and to the current budget. Isolating significant differences can identify areas that may require additional attention during the field work. For example, such a review could identify a new revenue source for which we would need to obtain documentation supporting the Town for collecting such monies.

### Substantive Tests

Analytical procedures can be used as effective substantive tests in certain circumstances, for example, testing certain payroll related expenditures, such as payroll taxes, which are a specific percent of wages.

### Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation.

### Internal Controls

The internal control segment is the foundation for the entire audit and involves an extensive understanding and

evaluation of the Town's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provide valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.

A thorough understanding of the internal controls of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the Town. We utilize a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

Our evaluation of internal control includes considering the individual components noted above and then considering the effectiveness of internal control as a whole. We will obtain our understanding of each of the elements through the following procedures:

- Meeting with the Town's personnel to discuss operations; and
- Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available; we will also use internal control documentation currently available. This review is organized into major accounting cycles.

We have found through our experience that there are two primary methods to test controls.

- **Documented controls** – Tested by reviewing a sample of transactions for evidence that the control was being performed.

# TOWN OF LAUDERDALE-BY-THE-SEA



- **Undocumented controls** – Tested through inquiry and observation procedures with appropriate department personnel.

## LAWS AND REGULATIONS

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- Discussion of compliance requirements with the Town's officials, including legal counsel.
- Identification of compliance matters in statutes, financial ordinances, Town's policies, contracts, grants and debt agreements.
- Review of Town's commission meeting minutes..
- Inquiries of the program administrator of the governmental entities that provided grants about restrictions, limitations, terms and conditions under which such grants were provided including review of the Uniform Guidance Compliance Supplement and the Florida Single Audit Act.
- Our existing knowledge of federal and state laws.

## STATISTICAL SAMPLES OFFERED TO BE PERFORMED IN THE AUDIT BASED ON FEDERAL GRANT FUNDS AWARDED TO THE TOWN

During the planning of the Single Audit engagement, we will identify the major programs to be audited pursuant to the Uniform Guidance. As required, the determination will be based on the dollar amount of federal expenditures and

the associated program risk. Further, as appropriate, our audit will be planned to provide for a low level of assessed control risk.

- After we have identified the major programs, we will perform appropriate auditing procedures, including tests of controls, tests of compliance with laws and regulations, and substantive testwork. Sampling methodology determination, i.e., statistical, or non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

## DESCRIPTION OF PROCEDURES TO BE USED TO ENSURE THE ACCURACY OF THE STATISTICAL AND/OR NONSTATISTICAL SAMPLES

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are,

- Representative of the population so that characteristics of the sample can be reasonably projected to the entire population
- Of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.
- From a complete population

## APPROACH TO BE TAKEN IN COMPLETING THE SINGLE AUDIT (IF REQUIRED)

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of the Uniform Guidance.

In order to achieve this objective, we follow the following techniques:

### Planning and Supervision

- Inquiry of management regarding identification of the grants subject to single audit
- Review of grant documents
- Review of the Uniform Guidance Compliance Supplement
- Review of Federal legislation for the enacted laws and regulations

# TOWN OF LAUDERDALE-BY-THE-SEA



- Instruction to staff as to the requirements of the Single Audit
- Supervision of staff in the performance of the procedures
- Consideration of the effect of computer processing on the nature, timing and extent of auditing procedures

## Risk Assessment

- Perform an assessment of engagement risk by considering the level of Federal financial assistance and the nature of the various programs; corresponding consideration of external environments, internal factors, irregularities, illegal acts, fraud and other noncompliance matters.
- The single audit is subject to the same risk assessment at the account balance or transaction level made in the financial audit of the entity. The single audit is designed to obtain assurance as to compliance with the grant agreements and the single audit requirements of Uniform Guidance, while the financial audit is designed to obtain assurance that the financial statements are free of material misstatement. Consequently, the single audit constitutes only a piece of the financial audit.

## Determination of Major Programs

- Determine if the Town is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold Identify in Uniform Guidance 520(b) and label them as Type A programs, with the remaining programs labeled as Type B.
- Perform and document risk assessment procedures on each Type A program to identify those that are low risk
- Consider the criteria in Uniform Guidance when performing the risk assessment on Type B programs
- Audit at least all Type A programs not identified as low risk; audit Option 1 - At least half of the high-risk Type B programs over the Type B threshold (if risk was assessed for all Type B programs subject to risk assessment) or Option 2 - At least one high-risk Type B program for each low-risk Type A program; plus programs that are requested in accordance with the requirements in Uniform Guidance .215 (c) to be audited as major; audit

such additional programs as may be necessary to comply with the percentage of coverage rule

## Schedule of Expenditure of Federal and State Awards

- Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the Town's financial statements taken as a whole
- Determine that the Town was able to reconcile the amounts presented in the schedule to amounts in the financial statements
- Assess the appropriateness and completeness of the Town's identification of Federal programs included in the schedule
- Determine that the Town has properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

## Materiality

- Determine materiality based on the major program

## Internal Control over Major Programs

- For each of the 14 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program, document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and Communication/Monitoring) sufficient to plan the audit to support a low level of control risk
- Plan the testing of internal control
- Make a sample selection to test internal control following the sample selection techniques under Sample Sizes and Statistical Sampling
- Reach a conclusion as to the effectiveness of the internal control elements and all significant deficiencies or material weaknesses (if any).
- If no internal control is found on any of the 14 types of compliance requirements, disclose as a significant deficiency or material weakness (if any).



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## Compliance Testing

Identify all applicable and material compliance requirements for the major programs

- Perform reasonable procedures to ensure that the compliance requirements are current

- Make a sample selection following the sample selection techniques under Sample Sizes and Statistical Sampling
- Identify all findings and questioned costs related to noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program

## Level of Staff and Procedures

| PROCEDURES                                                                              | Partners | Supervisor/<br>Seniors | Staff<br>Auditors |
|-----------------------------------------------------------------------------------------|----------|------------------------|-------------------|
| <b>NOVEMBER/DECEMBER 2020</b>                                                           |          |                        |                   |
| Preliminary discussions – entrance meetings                                             | T        | T                      |                   |
| Obtain understanding of service objectives                                              | T        | T                      | T                 |
| Meet with predecessor auditor and review prior audit work papers                        | T        | T                      |                   |
| Prepare audit planning memorandum                                                       |          | T                      |                   |
| Identify significant issues, review, evaluate and document internal controls            | T        | T                      | T                 |
| Assess risk                                                                             |          | T                      |                   |
| Develop detailed audit programs                                                         |          | T                      |                   |
| <b>DECEMBER 2020 – FEBRUARY 2021</b>                                                    |          |                        |                   |
| Test internal controls                                                                  |          | T                      | T                 |
| Test compliance with laws, regulations, contracts, grants and the Towns policies        | T        | T                      |                   |
| Substantive test of revenues, expenditures, procurement, payroll, etc.                  |          | T                      | T                 |
| Review minutes and other agreements                                                     |          | T                      |                   |
| <b>FEBRUARY – MARCH 2021</b>                                                            |          |                        |                   |
| Complete review for subsequent events and obtain management representations             |          | T                      |                   |
| Prepare reports                                                                         | T        | T                      |                   |
| Review draft of all reports for subsequent events and obtain management representations | T        | T                      |                   |
| Issue report on findings and management letter - No later than March 31                 | T        |                        |                   |
| Attend meetings with Management, and Commission, as required                            | T        | T                      |                   |

\*Note: This schedule is prepared based on the requirements in the request for proposal. It can be adjusted at the request of the Town.



# TOWN OF LAUDERDALE-BY-THE-SEA



## **Appropriate Planning and Utilization of Staff**

We understand the significance and necessity of proper planning as it relates to performance of a successful and timely audit. An important aspect of proper planning is our Engagement Partner's advance coordination and specific instruction with the Finance Department, allowing an efficient utilization of staff regarding both preparation of supporting schedules and reconciliations, in addition to essential document/record gathering.

## **IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS**

We do not anticipate any audit problems at this time. However, if we do encounter an audit problem we will first gather all relevant facts from the Finance Department and any other key management personnel and department heads of key offices involved. If the problem is unresolved at that point, we will meet with the Audit Committee or Town Commission, as applicable. Our depth of knowledge and experience in performing governmental audits allows us to tackle problems swiftly and with ease.

## **Engagement Timeline**

CFLG has a clear understanding of the reporting requirements outlined in the request for proposal. In this regard, CFLG has developed a schedule that takes into consideration the Town's reporting requirements and deadlines.

In order to achieve these goals, we start early in the engagement and complete as much of the planning and internal control testing as possible. This allows us to focus on the financial transactions after Town has closed its books. We integrate all of our procedures in order to ensure that we can deliver our reports in sufficient enough time to meet Town deadlines. Our Partner's are involved throughout the entire process to ensure that any matters that arise are dealt with quickly. This is an essential process followed by CFLG to prevent surprises that could stall the engagement.

CFLG is also committed to providing staff that are knowledgeable in governmental and governmental pension plan activities. This significantly reduces the time spent by your staff explaining the basic elements of how governmental agencies work and operate. This is considered a key factor in our success in assisting our clients in meeting deadlines established by the State, County, Council, or Commission.

We have had great success in following this approach with other governmental agencies and we are confident that our prior experience in its application will lead to a successful delivery of the audit. A large part of this success will be tied to Town's ability to deliver the requested information timely. We understand that as in all large agencies, Town staff is busy dealing with day to day operations. We will make sure to provide requests for information with sufficient enough lead time to not be disruptive to Town staff. We will work with Town staff to encourage open communication in order to mitigate delays and/or misunderstandings. We do not anticipate that anything more than what has been presented in the Request for Proposal will be required of Town however if there is such a need, we will communicate that in writing to Town management.



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# TOWN OF LAUDERDALE-BY-THE-SEA



## Proposed Schedule for Completing the Audit

| Phase                                                  | Nov/<br>Dec | Jan/<br>Feb | Mar |
|--------------------------------------------------------|-------------|-------------|-----|
| Planning/Interim Work                                  | X           |             |     |
| Testing of Internal Controls                           | X           |             |     |
| Uniform Guidance Compliance Procedures (if applicable) | X           |             |     |
| Financial Statement Testing                            |             | X           |     |
| Report Preparation                                     |             | X           | X   |
| Delivery of Hard Copy Audited Statements               |             |             | X   |

## 7. COMPENSATION

See pages 22-23 for RFP Form C - Price Proposal Form which includes our proposed "All Inclusive" fees for the engagement.



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# TOWN OF LAUDERDALE-BY-THE-SEA



## **CONCLUSION:**

CABALLERO FIERMAN LLERENA & GARCIA, LLP IS THE “RIGHT” CHOICE FOR THE TOWN OF LAUDERDALE-BY-THE-SEA

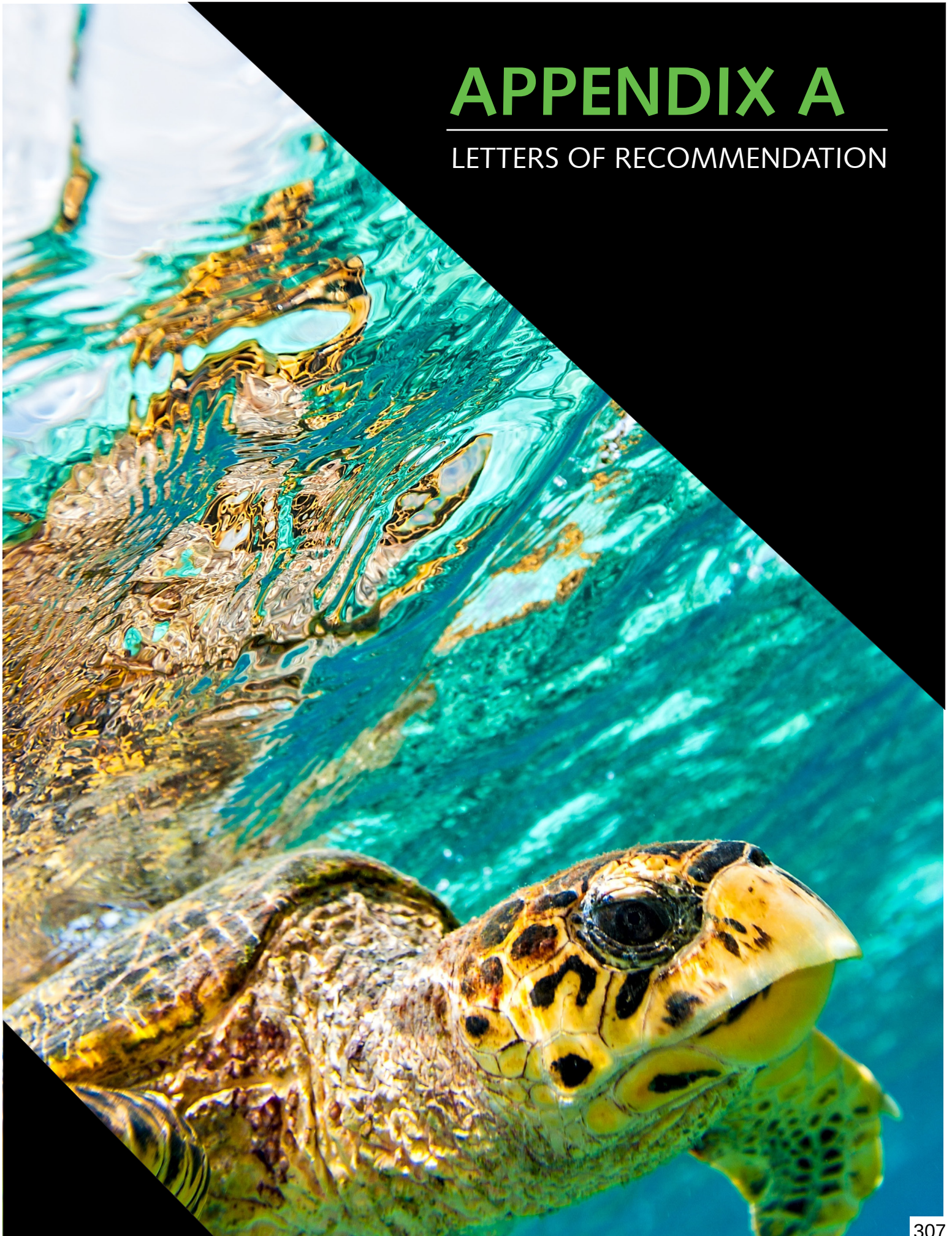
## **WE PLEDGE WE WILL:**

- Provide a qualified and experienced audit team possessing knowledge of the operation and administration of the Town of Lauderdale-By-The-Sea compliance and legal requirements, and accounting and reporting for operations pursuant to auditing standards and legal requirements
- Demonstrate our commitment to quality client service through:
  - Ease of accessibility
  - Prompt response to questions, comments, or requests
  - Insight and suggestions regarding internal controls, management, and operation, as proper, for both financial and compliance considerations
- Provide value and services above and beyond the traditional auditors' “product” - we will “go the extra mile”
- Coordinate with the Town's personnel, to ensure minimum disruption and maximum contribution of the Town staff
- Develop and maintain open lines of communication with the Town to help expedite the audit process and avoid awkward end-of-engagement “surprises”
- Our Firm's and engagement partner's previous experience with the Town will allow for smooth transition while getting a fresh set of eyes with a new Engagement Supervisor and Quality Control Partner. Therefore the Town gets the best of both worlds.
- The partners and staff of Caballero Fierman Llerena & Garcia, LLP are committed to providing the Town of Lauderdale-By-The-Sea with our resources and specialized expertise. We are local with all decision making at the local level. We have the technical expertise and experience without the high cost. In addition, the engagement partner has previous experience with the Town. We vow to work closely with the Town's staff to accomplish not only those minimum requirements set forth in your Request for Proposal, but also to exceed those expectations.



# APPENDIX A

## LETTERS OF RECOMMENDATION







## CITY OF MIRAMAR

An Equal Opportunity Employer

### Mayor

Wayne M. Messam

### Vice Mayor

Maxwell B. Chambers

### City Commission

Winston F. Barnes

Yvette Colbourne

Alexandra P. Davis

### City Manager

Vernon E. Hargray

**"We're at the  
Center of Everything"**

Office of the City Manager  
2300 Civic Center Place  
Miramar, FL 33025

Phone (954) 602-3115

August 10, 2020

### **Re: Caballero Fierman Llerena+ Garcia. LLP**

To whom it may concern:

The firm of Caballero Fierman Llerena + Garcia, LLP, translates as a professional firm of high standards, and I am pleased to provide this letter of recommendation to attest to their outstanding services to the City of Miramar.

The City has engaged the firm's services on matters under their expertise, rendered with timely and accurate follow through on their researching, investigations, findings, recommendations, and reports, as well as meetings with the Elected body and Senior Executive as well as other staff as needed.

Their very capable team has navigated the City through daunting and sensitive areas, and we have been pleased with the results of their recommendations implemented by the City for corrective actions. They are results-oriented and their staff courteous, cooperative and efficient, capably led by Partner, Andrew Fierman.

It is therefore without hesitation that I fully recommend them for any endeavors being pursued and attest my signature to the foregoing facts on the services received and performance of duties from Caballero Fierman Llerena & Garcia, LLP.

Should you have any questions or require additional information, please do not hesitate to contact me via email at [sagooding-liburd@miramarfl.gov](mailto:sagooding-liburd@miramarfl.gov) or by telephone (954) 602-3116.

Respectfully,

DocuSigned by:

*Susan Gooding-Liburd*

417E9565FD18425...

Susan A. Gooding-Liburd  
Chief Financial Officer  
Office of the City Manager



## CITY OF PARKLAND

### FINANCE and ADMINISTRATIVE SERVICES DEPARTMENT

6600 University Drive

Parkland, Florida 33067

Office: (954) 753-5040 • Fax: (954) 341-5161

[www.cityofparkland.org](http://www.cityofparkland.org)

June 14, 2019

To Whom It May Concern

It is my pleasure to recommend Caballero Fierman Llerena + Garcia, LLP as your external audit firm.

We have found Caballero Fierman Llerena + Garcia, LLP to be an honest, dependable and hard-working company. Beyond that, their partners, management and employees have been easy to work with for the past five fiscal year audits. Their knowledge and skill helped to make the year-end audit process a smooth one.

We confidently recommend Caballero Fierman Llerena + Garcia, LLP, an experienced company and an all-around pleasure to work with.

Please feel free to contact me at 954-757-4124 should you like to discuss further.

Sincerely,

Chris Johnson, CPA  
Finance Director



## ***City of North Miami Beach, Florida***

---

**TO:           Audit Committee**

**FROM:       Janette Smith, Chief Financial Officer**

**DATE:       August 12, 2020**

---

**RE:           Letter of Recommendation**

---

The City of North Miami Beach has engaged Caballero Fierman Llerena + Garcia LLP (CFL+G) for fiscal years ending September 30, 2016 to 2020 for the conduct of the annual independent audit of the City's financial statements as required by F.S. 218.39(1) and of the City's Schedule of Expenditures of Financial Awards and State Financial Assistance (SEFA) as required by Title 2 U.S. Code of Federal Regulations, Part 200 and F.S. 215.97, The Florida Single Audit Act.

The transition process from the previous audit firm to CFL+G was seamless, requiring only the City's authorization letter for access to the prior audit firm's workpapers. The audit partner, Andrew Fierman has been very responsive to requests for information both during the audit engagement and outside of the audit scope when consulted on general accounting matters. The CFL+G's staff is courteous, respectful and professional. Audit engagements are conducted in a manner that avoids as much disruption to department operations as is possible.

The City's engagement letter allows for two extensions of one year terms and we fully intend on taking advantage of those extensions.

I highly recommend the audit firm of Caballero Fierman Llerena + Garcia LLP for municipal audit services.

Should you have questions or require additional information I can be contacted at:

305-948-2930 or  
[janette.smith@citynmb.com](mailto:janette.smith@citynmb.com)



# City of Aventura

Government Center  
19200 West Country Club Drive  
Aventura, Florida 33180

ENID WEISMAN  
**MAYOR**

**COMMISSIONERS**

ENBAR COHEN  
TERI HOLZBERG  
DENISE LANDMAN  
MARC NAROTSKY  
ROBERT SHELLEY  
HOWARD WEINBERG

March 4, 2016

**Re: Letter of Recommendation**

ERIC M. SOROKA, ICMA-CM  
**CITY MANAGER**

To Whom It May Concern:

It is with great pleasure that I offer this letter of recommendation for the audit services provided by Alberni, Caballero & Fierman, LLP (AC&F).

Section 4.11 of the City's Charter requires that the Independent audit shall be rotated at least every five years to a new certified public accounting firm and as a result this past year was the first year of transition to our new auditors – AC&F. Having been in this profession for nearly 20 years, this process can very often be daunting and tedious for both the auditor and the auditee as the two parties become familiar with each other.

Looking back now, I don't believe that the transition process could have been any smoother than it was. Due to the depth and breadth of AC&F's governmental experience, their team was able to get up to speed very quickly on the City's unique business model, policies, procedures and internal controls. I found their staff to be extremely courteous and professional at all times and they were able to meet or exceed all the reporting deadlines that were established in our RFP.

If I had to identify one quality that sets this firm apart from most, I would say it was their ability to respond to the City in an extremely efficient, effective and timely manner. AC&F always made our engagement a priority and was very responsive to our needs. As a result, I would highly recommend that your municipality seriously consider AC&F when seeking auditing services.

If you should have any questions pertaining to this letter please contact me at (305) 466-8922.

Sincerely,

Brian K. Raducci  
Finance Director



# CITY OF MIAMI SPRINGS

---



*City Manager's Office  
201 Westward Drive  
Miami Springs, FL 33166-5289  
Phone: (305) 805-5010  
Fax: (305) 805-5040*

August 12, 2020

To Whom It May Concern:

We highly recommend the audit firm of Caballero, Fierman, Llerena & Garcia LLP.

This firm has performed the city's annual financial audits as well as Single Audits for at least ten years and have always exhibited a high level of professionalism and expertise. All audits have been completed on a timely basis, and within budget.

The firm has also provided excellent and accurate advise on any complex issues.

Please feel free to contact me if you have any further questions.

Sincerely,

William Alonso, CPA, CGFO  
City Manager/Finance Director





BROWARD  
CENTER

— *for the* —  
PERFORMING ARTS

June 11, 2019

Andrew S. Fierman, CPA, Partner  
Caballero Fierman Llerena + Garcia, LLP  
3350 SW 148th Avenue, Suite 110  
Miramar, FL 33027

Dear Andrew:

It's a pleasure to write this letter of recommendation for Caballero, Fierman, Llerena & Garcia, LLP. The firm has provided outstanding auditing services for the Performing Arts Center Authority for the past 13 years, with an additional two years remaining in the current contract. During that time, we have competitively procured audit services three times, and Caballero, Fierman, Llerena & Garcia, LLP has received the highest ranking each time. The Firm, with an expertise in governmental entities, continues to demonstrate an understanding of our unique and complex operations, business models and work processes.

The firm is conscientious about minimizing any disruption to our operations during their on-site field work. You've excelled at ensuring seamless continuity when there have been changes in the audit team members. Caballero, Fierman, Llerena & Garcia, LLP is a trusted and valued business partner, always available and responsive to advise and consult throughout the year. Many thanks for your continued high-quality service.

Regards,

Timothy Weeks  
Chief Financial Officer  
**Performing Arts Center Authority**





# APPENDIX B

LICENSES TO PRACTICE IN THE  
STATE OF FLORIDA





Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

**CABALLERO FIERMAN LLERENA & GARCIA, LLP**

4649 PONCE DE LEON BLVD

SUITE 404

CORAL GABLES FL 33146

**LICENSE NUMBER: AD64536**

**EXPIRATION DATE: DECEMBER 31, 2021**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.





Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

**FIERMAN, ANDREW S**

4649 PONCE DE LEON BLVD

SUITE 404

CORAL GABLES FL 33146

**LICENSE NUMBER: AC39267**

**EXPIRATION DATE: DECEMBER 31, 2021**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



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**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY  
240 NW 76TH DRIVE, SUITE A  
GAINESVILLE FL 32607**

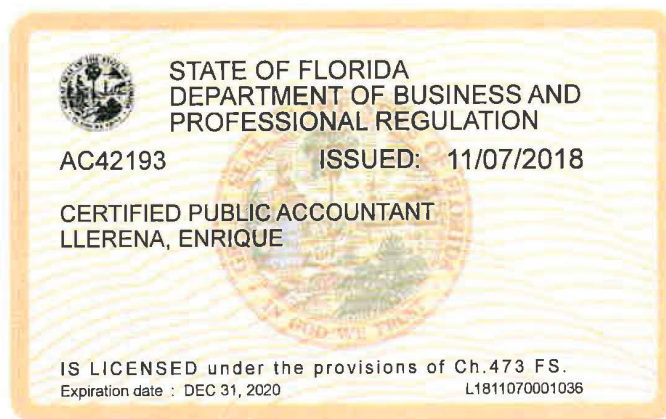
**(850) 487-1395**

**LLERENA, ENRIQUE  
3035 SW 19TH TERRACE  
MIAMI FL 33145**

**Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.**

**Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto [www.myfloridalicense.com](http://www.myfloridalicense.com). There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.**

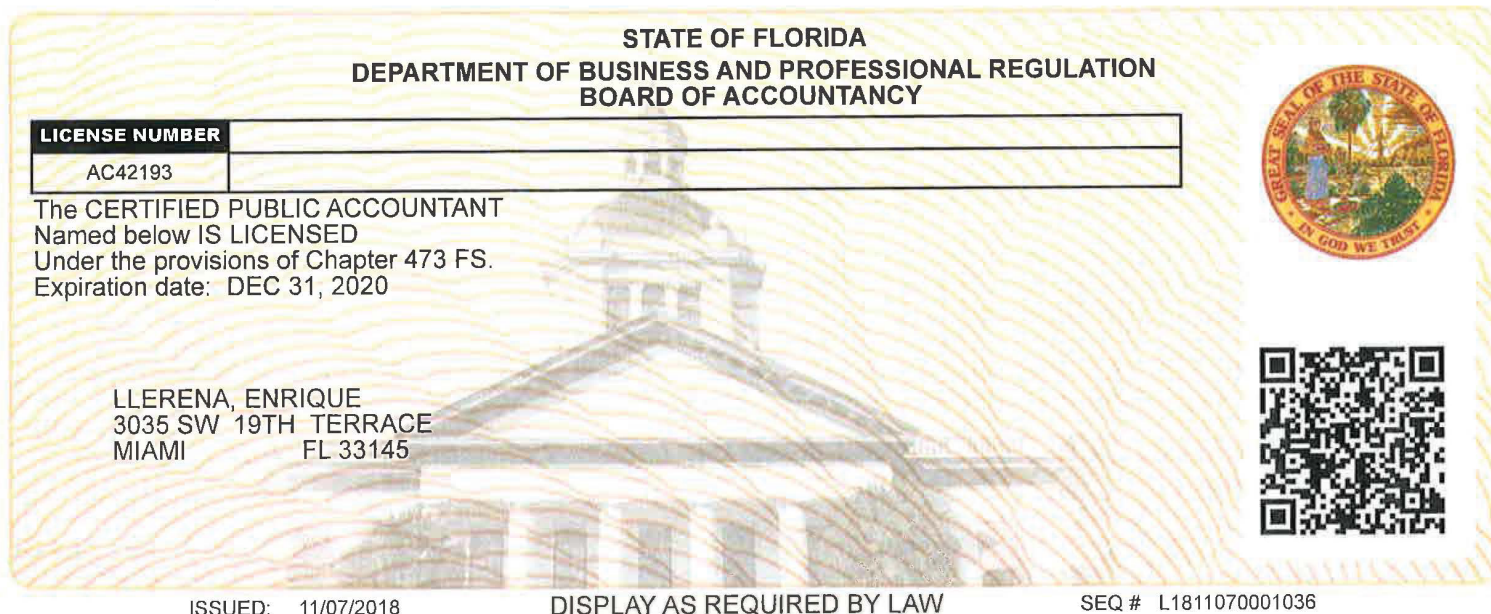
**Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!**



**DETACH HERE**

**RICK SCOTT, GOVERNOR**

**JONATHAN ZACHEM, SECRETARY**





# APPENDIX C

## INSURANCE





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/02/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|                                                                                                               |                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PRODUCER</b><br>iSure Insurance Brokers, Inc.<br>10631 N. Kendall Drive<br>Suite 210<br>Miami FL 33176     | <b>CONTACT NAME:</b> Yeni Linares<br><b>PHONE (A/C, No, Ext):</b> (305) 223-2533<br><b>E-MAIL ADDRESS:</b> Yeni@iSureBrokers.com<br><b>FAX (A/C, No):</b> (305) 220-0765                                                                                                            |
| <b>INSURED</b><br>Caballero, Fierman, Llerena & Garcia, LLP<br>8950 SW 74th Court, Ste 1210<br>Miami FL 33156 | <b>INSURER(S) AFFORDING COVERAGE</b><br><b>INSURER A:</b> Blackboard Insurance Company<br><b>INSURER B:</b> Travelers Indemnity of America (TIA)<br><b>INSURER C:</b> Travelers Casualty & Surety Company of America<br><b>INSURER D:</b><br><b>INSURER E:</b><br><b>INSURER F:</b> |
|                                                                                                               | <b>NAIC #</b><br>25666<br>31194                                                                                                                                                                                                                                                     |

**COVERAGES****CERTIFICATE NUMBER:** CL2010204038**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                           | ADDL INSD                                      | SUBR WVD | POLICY NUMBER             | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                  |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------|---------------------------|-------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br>OTHER: |                                                |          | RISKMAG00001HIBP-25783-02 | 09/30/2020              | 09/30/2021              | EACH OCCURRENCE \$ 2,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000<br>MED EXP (Any one person) \$ 5,000<br>PERSONAL & ADV INJURY \$ 2,000,000<br>GENERAL AGGREGATE \$ 4,000,000<br>PRODUCTS - COMP/OP AGG \$ 4,000,000 |
| A        | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY<br><input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY                               |                                                |          | RISKMAG00001HIBP-25783-02 | 09/30/2020              | 09/30/2021              | COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$                                                                               |
|          | <b>UMBRELLA LIAB</b><br><b>EXCESS LIAB</b><br>DED RETENTION \$                                                                                                                                                                                                                                              |                                                |          |                           |                         |                         | EACH OCCURRENCE \$<br>AGGREGATE \$                                                                                                                                                                                                      |
| B        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                               | Y / N<br><input checked="" type="checkbox"/> N | N / A    | UB-8J849698-20-42-G       | 01/01/2020              | 01/01/2021              | PER STATUTE OTH-ER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000                                                                                            |
| C        | Professional Liability                                                                                                                                                                                                                                                                                      |                                                |          | 106805268                 | 09/30/2020              | 09/30/2021              | Each Claim \$3,000,000<br>All claims \$4,000,000                                                                                                                                                                                        |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES** (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CPA

**CERTIFICATE HOLDER**

Caballero Fierman Llerena &amp; Garcia, LLP

**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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# APPENDIX D

## PEER REVIEW REPORT







Members of:

American Institute of CPAs  
• Center for Audit Quality  
• Employee Benefit Plan Audit Quality Center  
• Government Audit Quality Center  
• Private Companies Practice Section  
• Tax Division  
Florida Institute of CPAs

Harrison Executive Centre  
1930 Harrison Street  
Suite 308  
Hollywood, FL 33020  
Telephone (954) 922-8866  
Fax (954) 922-8884  
[www.infantecopa.com](http://www.infantecopa.com)

## Report on the Firm's System of Quality Control

July 31, 2018

To the Partners of

Caballero Fierman Llerena + Garcia, LLP

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Caballero Fierman Llerena + Garcia, LLP (the firm) in effect for the year ended January 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

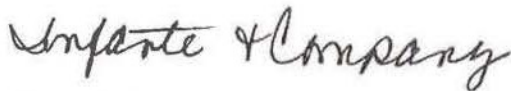
### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Caballero Fierman Llerena + Garcia, LLP in effect for the year ended January 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Caballero Fierman Llerena + Garcia, LLP has received a peer review rating of *pass*.



Infante & Company





# APPENDIX E

## BUSINESS LICENSES AND SBE CERTIFICATION



# BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000

**VALID OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

**DBA:**  
**Business Name:** CABALLERO FIERMAN LLERENA & GARCIA  
LLP

**Receipt #:** 317-1216  
**Business Type:** C P A (C P A)

**Owner Name:** CABALLERO FIERMAN LLERENA & GARCIA LL  
**Business Location:** 3350 SW 148 AVE STE 110  
MIRAMAR  
**Business Phone:** 1-954-874-1608  
**Business Opened:** 05/01/2004  
**State/County/Cert/Reg:** AC0030376  
**Exemption Code:**

**Rooms**                      **Seats**                      **Employees**                      **Machines**                      **Professionals**  
2

| For Vending Business Only |              |         |         |               |                 |            |
|---------------------------|--------------|---------|---------|---------------|-----------------|------------|
| Number of Machines:       |              |         |         | Vending Type: |                 |            |
| Tax Amount                | Transfer Fee | NSF Fee | Penalty | Prior Years   | Collection Cost | Total Paid |
| 30.00                     | 0.00         | 0.00    | 0.00    | 0.00          | 0.00            | 30.00      |

**THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS**

**THIS BECOMES A TAX RECEIPT**

**WHEN VALIDATED**

This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

**Mailing Address:**

CABALLERO FIERMAN LLERENA & GARCIA  
4649 PONCE DE LEON BLVD #404  
CORAL GABLES, FL 33146

**Receipt #** WWW-19-00204935  
**Paid** 08/20/2020 30.00

**2020 - 2021**

# BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000

**VALID OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

**DBA:**  
**Business Name:** CABALLERO FIERMAN LLERENA & GARCIA  
LLP

**Receipt #:** 317-1216  
**Business Type:** C P A (C P A)

**Owner Name:** CABALLERO FIERMAN LLERENA & GARCIA LL  
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MIRAMAR  
**Business Phone:** 1-954-874-1608  
**Business Opened:** 05/01/2004  
**State/County/Cert/Reg:** AC0030376  
**Exemption Code:**

**Rooms**                      **Seats**                      **Employees**                      **Machines**                      **Professionals**  
2

| Signature  | For Vending Business Only |         |         |               |                 |            |
|------------|---------------------------|---------|---------|---------------|-----------------|------------|
|            | Number of Machines:       |         |         | Vending Type: |                 |            |
| Tax Amount | Transfer Fee              | NSF Fee | Penalty | Prior Years   | Collection Cost | Total Paid |
| 30.00      | 0.00                      | 0.00    | 0.00    | 0.00          | 0.00            | 30.00      |

**Receipt #** WWW-19-00204935  
**Paid** 08/20/2020 30.00



# City of Miramar

## Business Tax Receipt

Business ID  
11000126

Issue Date: 10/01/2020  
Expiration Date: 09/30/2021

CABALLERO FIERMAN LLERENA & GARCIA, LLP  
NESTOR CABALLERO  
4649 PONCE DE LEON BLVD  
STE 404  
CORAL GABLES, FL 33146

### BUSINESS TAX RECEIPT

This is to certify that the person or firm named herein has paid into my hands minimum payment of tax as set out herein for the use and benefit of the City aforesaid, and is licensed to engage in the business of:

|            |            |       |
|------------|------------|-------|
| PROFESSION | CPA        | 21719 |
| BUS/RET/WH | PER SQ FT  | 21720 |
| FIXED FIRE | FIXED FIRE | 23535 |

(954) 602-3040 or (954) 602-3061 Phone  
(954) 602-3470 or (954) 602-4498 Fax  
[businessstax@miramarfl.gov](mailto:businessstax@miramarfl.gov)

Home-Based Restrictions Only  
Mail & Phone Only  
No Employees at Home  
No Work on Premises  
No Clients at Home  
No Deliveries to Home  
Office Only

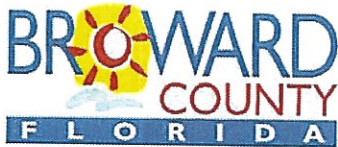
Cottage-Based Restrictions  
Cottage food businesses are allowed in accordance with Florida Statute 500.80, except that the home shall not be used for retail. Please see regulations title 21 part 101.  
Only one employee allowed which includes family members residing at the home. No commercial vehicles parked overnight on the premises.

#### Business Location:

3350 SW 148TH AVENUE SUITE 145  
MIRAMAR FL 33027



This License is NOT Transferable  
Your Business Tax Receipt Must be displayed.



**OFFICE OF ECONOMIC AND SMALL BUSINESS DEVELOPMENT**  
**Governmental Center Annex**

115 S. Andrews Avenue, Room A680 • Fort Lauderdale, Florida 33301 • 954-357-6400 • FAX 954-357-5674

January 29, 2020

Mr. Nestor Caballero

**CABALLERO FIERMAN LLERENA & GARCIA, LLP**

3350 SW 148<sup>th</sup> Avenue, Suite 110

Miramar, Florida 33027

Dear Mr. Caballero:

The Broward County Office of Economic and Small Business Development (OESBD) is pleased to announce that your firm's **County Business Enterprise (CBE)** certification has been renewed.

Your firm's certification is continuing from your anniversary date but are contingent upon the firm verifying its eligibility annually through this office. You will be notified in advance of your obligation to continue eligibility in a timely fashion. However, the responsibility to ensure continued certification is yours. Failure to document your firm's continued eligibility for the CBE and SBE programs within **thirty (30) days** from your anniversary may result in the expiration of your firm's certifications. Should you continue to be interested in certification after it has expired, you will need to submit a new application, and all required supporting documentation for review.

To review current Broward County Government bid opportunities, visit: [www.broward.org/Purchasing](http://www.broward.org/Purchasing) and click on "Current Solicitations and Results." Also, from this website, you can log into your firm's profile in BidSync to ensure you have added all appropriate classification codes. Bid opportunities over \$3,500 will be advertised to vendors via e-mail and according to classification codes, so please ensure that both the Purchasing Division and OESBD are apprised of your current e-mail address.

Your primary certification group is: **Licensed Professional Services**. This is also how your listing in our directory will read. You may access your firm's listing by visiting the Office of Economic and Small Business Development Directory, located on the internet at: [www.broward.org/EconDev](http://www.broward.org/EconDev) and click on "Certified Firm Directories."

Your firm may compete for, and perform work on Broward County projects in the following area:

**NAICS CODE: 541211**

We look forward to working with you to achieve greater opportunities for your business through county procurement.

Sincerely,

A handwritten signature in blue ink, appearing to read "S.McDonald", with a large loop at the end.

Sandy-Michael McDonald, Director  
Office of Economic and Small Business Development

**Cert Agency: BC-CBE**

**ANNIVERSARY DATE: MARCH 23<sup>RD</sup>**

# Letter of Transmittal



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 19, 2020

Town of Lauderdale-By-The-Sea  
c/o Town Clerk, Tedra Allen, CMC  
4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2020, with the option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Town of Lauderdale-By-The-Sea's (the "Town") Request for Proposal (RFP), and we look forward to continuing working with you on your audit. We are an energetic and robust team of knowledgeable professionals and a recognized leader of providing services to governmental entities. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm and will meet the requirements. With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Staying with Grau benefits the Town because we:

- ✓ Have provided suggestions every year for improvement to the Town's internal control and information technology;
- ✓ Have an in depth knowledge of Town operations which allows for identifying issues quicker and providing guidance before issues escalate and become major problems;
- ✓ Communicate throughout the year regarding technical issues, implementation of new laws or standards;
- ✓ Respond to requests promptly, always within 24 hours and most times the same day;
- ✓ Assign a minimum experience level of senior to the audit team with at least 4 years auditing municipalities;
- ✓ Have a proven track record of not missing deadlines

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs audits under Government Auditing Standards year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy your unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. Further, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year. The Town has had some experience with this since your audit team has not changed in the past 3 years.



### **Value-added Services**

We believe in providing our clients with more than great audit services, as such, we also assist in implementing new standards. As soon as exposure drafts and standards are issued, a discussion is held with our clients to determine what if any, impact the changes will have on the organization. Discussions will include; impact, how to address, and the best way to implement.

This proactive approach means our clients always meet their reporting deadlines and there has been no need to request extensions for implementing new accounting standards.

### **Developing Relationships**

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### **Leveraging the Audit**

While our primary role for the organization is to complete a financial statement or single audit, during and after the audit we use the knowledge gained during the audit to provide ongoing recommendations for improvements in operations and processes.

### **Maintaining an Impeccable Reputation**

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

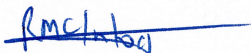
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 120 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Racquel McIntosh  
Audit Partner



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

**Proposal to Provide  
Professional Auditing  
Services**

**TOWN OF  
LAUDERDALE-BY-THE-SEA  
RFP No. 20-10-01**

Proposal Due: November 19, 2020  
2:00PM

**Submitted to:**

Town of Lauderdale-By-The-Sea  
c/o Town Clerk, Tedra Allen, CMC  
4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308

**Submitted by:**

Racquel McIntosh, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
**Tel** (561) 994-9299  
(800) 229-4728  
**Fax** (561) 994-5823  
[rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)  
[www.graucpa.com](http://www.graucpa.com)

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# **Organization Profile and Qualifications**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# Grau at a Glance

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**30 +**  
Years of Experience

## Our Team of ALL Gov Auditors



**2**  
Partners



**11**  
Professional Staff



**2**  
Administrative Professionals



We are committed to maintaining staff continuity on your engagement. Having the same resources available to you reflects a commitment to your organization and a deeper understanding of what you are trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect, which is a primary reason that we maintain long-term professional relationships.



**2005**  
Year founded



AICPA | FICPA | GFOA | FASD | FGFOA

## Services Provided



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

## Firm Profile

Your audit will be performed out of our headquarters located at 951 Yamato Road, Suite 280, Boca Raton, Florida 33431. We have a total of 15 employees, including 2 Partners, 11 professionals and 2 administrative professionals. The numbers of audit staff by employee classification are as follows:

| Employee Classification | Government Auditors | No. of C.P.A.s |
|-------------------------|---------------------|----------------|
| Partners                | 2                   | 2              |
| Managers                | 3                   | 3              |
| Advisory Consultant     | 1                   | 1              |
| Supervisor / Seniors    | 3                   | 2              |
| Staff Accountants       | 4                   | 1              |
| <b>Total</b>            | <b>13</b>           | <b>9</b>       |

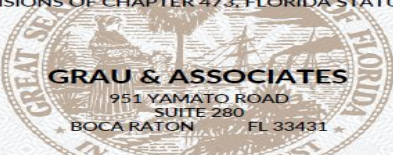
## License to Practice in Florida

Grau & Associates is a professionally licensed corporation in Florida, and is certified by the State of Florida as a Minority Business Enterprise (MBE) and Palm Beach County as a Small/Minority Business Enterprise. We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services since 2005.

Ron DeSantis, GovernorHalsey Beshears, Secretary

**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY**

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES



**GRAU & ASSOCIATES**  
951 YAMATO ROAD  
SUITE 280  
BOCA RATON FL 33431

**LICENSE NUMBER: AD64305**  
**EXPIRATION DATE: DECEMBER 31, 2021**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.  
This is your license. It is unlawful for anyone other than the licensee to use this document.

**State of Florida**  
**Department of State**

I certify from the records of this office that ANTONIO J. GRAU, CPA P.A. is a corporation organized under the laws of the State of Florida, filed on December 20, 2004, effective January 3, 2005.

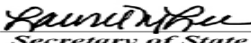
The document number of this corporation is P04000170177.

I further certify that said corporation has paid all fees due this office through December 31, 2020, that its most recent annual report/uniform business report was filed on January 8, 2020, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.



*Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Eighth day of January, 2020*

  
Secretary of State

Tracking Number: 1844902745CC

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.smbiz.org/Filing/CertificateOfStatus/CertificateAuthentication>

## **Results of State and Federal Reviews**

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

## **Disciplinary Action**

During the last three (3) years, Grau & Associates, its partners or employees have not been involved in any disciplinary action from any state or federal regulatory body or professional organizations.

## **Litigation Status**

There is no current or pending litigation or proceeding. Additionally, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.

## **Memberships**

All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGOA)
- Special Review Committee of the Government Finance Officers Association
- Florida Association of Special Districts (FASD)
- FICPA Young CPAs Committee



March 26, 2019

**Re: Grau & Associates**  
**Legacy Number: 4390114**

To Whom It May Concern,

This letter is to confirm Grau & Associates is currently enrolled in AICPA Peer Review. Grau & Associates has been a member of the Governmental Audit Quality Center since 07/01/2007.

Thank you for allowing us to be of service. Please let us know if we may be of further assistance.

Regards,

A handwritten signature in blue ink that reads "Peg McIntyre".

Peg McIntyre, CAE  
Vice President, Membership  
AICPA Member Service

Member Service: 888.777.7077, 9am-6pm ET, Monday-Friday; or [service@aicpa.org](mailto:service@aicpa.org)  
Thank you for your continued support.

\*Please note that membership in the AICPA is not verification of CPA certification.

220 Leigh Farm Road, Durham, NC 27707-8110  
T: +1 919.402.4500 F: +1 919.402.4505  
[aicpaglobal.com](http://aicpaglobal.com) | [cimaglobal.com](http://cimaglobal.com) | [aicpa.org](http://aicpa.org) | [cgma.org](http://cgma.org)

## Independence

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, their partners and employees are independent of the Town of Lauderdale-By-The-Sea.

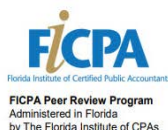
We have had a professional relationship involving the Town, as we are currently the auditors for the Town. Grau has no conflict of interest regarding the Town of Lauderdale-By-The-Sea as the services provided were solely as independent auditors.

## Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality reviews can be found below.



Gregory, Sharer & Stuart, P.A.  
Certified Public Accountants and Business Consultants



### Report on the Firm's System of Quality Control

November 15, 2019

To the Partners of Grau & Associates  
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
[paul@ficpa.org](mailto:paul@ficpa.org)  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

100 Second Avenue South, Suite 600 | St. Petersburg, Florida 33701-4336  
(727) 821-6161 | Fax (727) 822-4573 | [gsscpa.com](http://gsscpa.com) | [info@gsscpa.com](mailto:info@gsscpa.com)





System Review Report

To the Owners of Grau & Associates  
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Grau & Associates has received a peer review rating of *pass*.

*Gregory, Sharer & Stuart, P.A.*

Gregory, Sharer & Stuart, P.A.  
November 2, 2016

March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

*Paul N. Brown*

Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

100 Second Avenue South, Suite 600 | St. Petersburg, Florida 33701-4336  
(727) 821-6161 | Fax (727) 822-4573 | [www.gsscpa.com](http://www.gsscpa.com)

325 W. College Ave. • P.O. Box 5437 • Tallahassee, FL 32314 • (850) 224-2727 • (800) 342-3197 • Fax: (850) 222-6190 • [www.ficpa.org](http://www.ficpa.org)



In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

## **Partner, Supervisory and Staff Qualifications and Experience**

You will have a partner and our consultant available for any technical assistance. In addition, an audit manager and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise. All individuals listed below are licensed in the State of Florida and have properly maintained CPE in governmental accounting as required by the GAO and Board of Accountancy.

### *Profile Briefs:*

#### **Antonio J Grau, CPA (Partner & Primary Contact)**

##### ***Years Performing Government Audits: 30+***

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career at Grau. Tony serves on the financial advisory committee for the City of Boca Raton. Tony has been certified by the AICPA in Advanced Single Audit and he previously served as a GFOA CAFR Reviewer.

#### **Racquel McIntosh, CPA (Partner)**

##### ***Years Performing Government Audits: 15+***

Racquel has audited municipalities, special districts, and pension plans throughout her career at Grau. She created a GASB 68 “cheat sheet” for the firm’s clients that participate in FRS. The cheat sheet is a quick easy way to determine the amounts to be reported in the financial statements. She is also a member of the FICPA State & Local Government Technical Review Committee. The committee discusses new legislation and accounting standards that affect Florida governments and provides feedback to regulators regarding proposed changes.

#### **Antonio S. Grau, CPA (Advisory Consultant)**

##### ***Years Performing Government Audits: 40+***

Tony Sr. has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career. As the firm’s concurring reviewer he provides an independent look at the audit engagement ensuring the firm has performed sufficient audit work and the reports issued are accurate.

#### **David Caplivski, CPA (Manager)**

##### ***Years Performing Government Audits: 9+***

David has audited municipalities, special districts, and pension plans throughout his career at Grau. He is certified by the AICPA as a Certified Information Technology Professional (CITP).

#### **Nicholas Venuto, CPA (Manager Act as Senior)**

##### ***Years Performing Government Audits: 7+***

Nick has audited municipalities, special districts, and pension plans throughout his career at Grau. He is certified by the AICPA as a Certified Information Technology Professional (CITP).

## **Staff Continuity**

We would like to emphasize our commitment to maintaining professional staff continuity in servicing this engagement. Many of our clients rely on having the same resources available to them because it reflects a commitment to their organization and a deeper understanding of what their organization is trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect.

In assigning staff to engagements, we place high importance on maintaining continuity of staff from one year to the next. This is important from both a client service as well as an engagement efficiency perspective. As our staff gains familiarity with a client, they are able to complete the engagement more efficiently and are able to identify recommendations for improvement within our client’s operations.

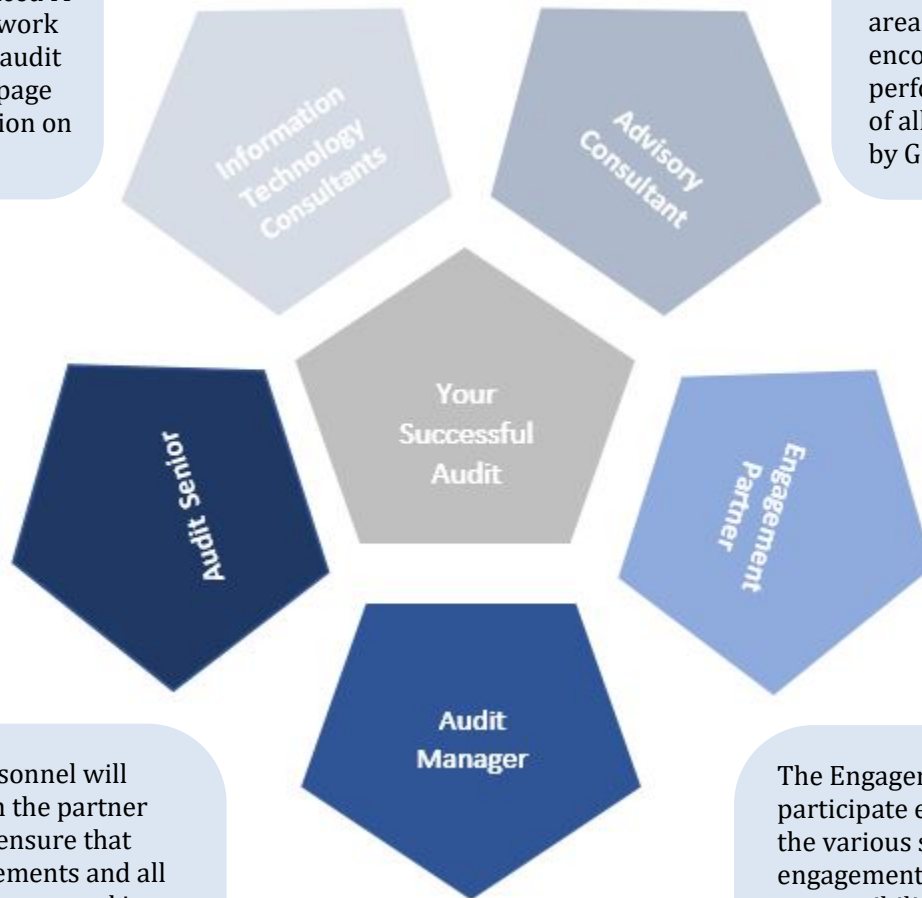
| <b>Estimated Involvement<br/>in the Audit</b> | <b>Town<br/>Time Spent</b> | <b>Pension<br/>Time Spent</b> |
|-----------------------------------------------|----------------------------|-------------------------------|
| <b>Partner</b>                                | 16%                        | 25%                           |
| <b>Manager</b>                                | 47%                        | 42%                           |
| <b>Senior</b>                                 | 37%                        | 33%                           |

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

We have partnered with True Digital Security, a firm recognized as one of the countries most advanced IT service providers, to work side by side with our audit team. Please refer to page 34 for more information on True Digital Security

A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.



The assigned personnel will work closely with the partner and the Town to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



## Antonio 'Tony' J. Grau, CPA

### Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939 - 6672

#### **Experience**

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a prior member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting.

#### **Education**

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

Certified Public Accountant (1985)  
AICPA Accreditation Advanced Single Audit (2016)

#### **Clients Served (partial list)**

(>300) Various Special Districts  
Brevard Workforce Board  
Broward Education Foundation  
City of Cooper City  
City of Lauderdale Lakes  
City of Lauderhill  
City of Lauderhill General Pension  
City of North Lauderdale  
City of Oakland Park  
City of Weston  
Delray Beach Housing Authority  
East Central Regional Wastewater Treatment Fac.  
Florida Community College at Jacksonville  
Florida Department of Management Services  
Greater Boca Raton Park & Beach District  
Highland County School District  
Hispanic Human Resource Council

Key Largo Water Treatment District  
Mae Volen Senior Center, Inc.  
North Lauderdale Academy High School  
Palm Beach County Workforce Development Board  
Peninsula Housing Programs  
School Board of Broward County  
School Board of Miami-Dade County  
School Board of Palm Beach County  
South Florida Water Management District  
Southwest Florida Workforce Development Board  
Town of Davie  
Town of Highland Beach  
Town of Hypoluxo  
Town of Lauderdale By The Sea  
Village of Golf  
Village of Wellington  
West Palm Beach Housing Authority

#### **Professional Education (over the last two years)**

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

24  
58  
82 (includes 4 hours of Ethics CPE)

#### **Professional Associations/Memberships**

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member





## Racquel C. McIntosh, CPA

### Partner

Contact : [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

---

#### Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards and presents on various government accounting topics for the FGFOA SOA and FASD.

---

#### Education

Florida Atlantic University (2004)  
Master of Accounting

Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

Certified Public Accountant (2006)

#### Clients Served (partial list)

(>300) Various Special Districts  
Boca Raton Airport Authority  
Brevard Workforce Development Board  
Broward Education Foundation  
Central Broward Water Control District  
City of Cooper City  
City of Pompano Beach (Joint Venture)  
City of West Park  
City of Weston  
East Central Reg. Wastewater Treatment Fac.  
East Naples Fire Control & Rescue District  
Greater Boca Raton Beach & Park District  
Key Largo Wastewater Treatment District

Pinetree Water Control District (Broward/Palm Beach)  
Ranger Drainage District  
San Carlos Park Fire Protection & Rescue District  
South Central Reg. Wastewater Treatment & Disposal Bd.  
South Trail Fire Protection & Rescue District  
Southwest Florida Workforce Development Board  
Spring Lake Improvement District  
Town of Highland Beach  
Town of Hypoluxo  
Town of Lantana  
Town of Hillsboro Beach  
Village of Golf  
Village of Wellington

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

38  
56  
94 (includes 4 hours of Ethics CPE)

#### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter



**Antonio S. Grau, CPA**  
**Concurring Review Consultant**

Contact : [asgrau@graucpa.com](mailto:asgrau@graucpa.com)

**Experience**

Antonio was the head of the governmental audit department of Grau & Company, and performs the concurring review and advises on all the governmental audits of the firm.

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

|                    |                   |           |
|--------------------|-------------------|-----------|
| Grau & Company     | Partner           | 1977-2004 |
| Public Company     | Financial Officer | 1972-1976 |
| International Firm | Auditor           | 1966-1972 |

**Education**

- University of Miami (1966)  
Bachelor Degree  
Business Administration
- Certified Public Accountant (1970)  
AICPA Certificate of Educational Achievement Governmental and Not-For-Profit Accounting and Auditing (1994/1995)

**Clients Served** (partial list)

- |                                                                                          |                                               |
|------------------------------------------------------------------------------------------|-----------------------------------------------|
| Atlanta Housing Authority                                                                | Hispanic Human Resource Council               |
| Broward County Housing Authority                                                         | Mae Volen Senior Center, Inc.                 |
| City of Dania Beach                                                                      | Miami Beach Housing Authority                 |
| City of Lauderdale Lakes                                                                 | North Lauderdale Academy High School          |
| City of Lauderhill                                                                       | Palm Beach County Workforce Development Board |
| City of Lauderhill General Pension                                                       | School Board of Miami-Dade County             |
| City of Miami Springs                                                                    | South Florida Water Management District       |
| City of Oakland Park                                                                     | Town of Hypoluxo                              |
| City of Sweetwater Pension                                                               | Town of Lauderdale-By-The-Sea                 |
| Florida Community College at Jacksonville                                                | Town of Miami Lakes                           |
| Highland County School District                                                          | Town of Southwest Ranches                     |
| Downtown Development Authority of the City of Miami / Community Development Block Grants | Village of Biscayne Park                      |
|                                                                                          | West Palm Beach Housing Authority             |

**Professional Education** (over the last two years)

| <u>Course</u>                      | <u>Hours</u>                        |
|------------------------------------|-------------------------------------|
| Government Accounting and Auditing | 32                                  |
| Accounting, Auditing and Other     | 67                                  |
| Total Hours                        | 99 (includes 4 hours of Ethics CPE) |

**Professional Associations/Memberships**

- |                                                                                                 |                                                         |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Member, American Institute of Certified Public Accountants                                      | Institute of Certified Public Accountants (1996-1997)   |
| Member, Florida Institute of Certified Public Accountants                                       | Institute of Certified Public Accountants (1991 - 1993) |
| Past member, State and Local Government Committee, Florida                                      |                                                         |
| Past member, Quality Review Acceptance Committee, Florida                                       |                                                         |
| Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing |                                                         |



**David Caplivski, CPA, CITP Manager**  
Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

|                   |                |              |
|-------------------|----------------|--------------|
| Grau & Associates | Manager        | 2014-Present |
| Grau & Associates | Senior Auditor | 2013-2014    |
| Grau & Associates | Staff Auditor  | 2010-2013    |

**Education**

Florida Atlantic University (2009)  
Master of Accounting  
Nova Southeastern University (2002)  
Bachelor of Science  
Environmental Studies

**Clients Served (partial list)**

|                                                 |                                                      |
|-------------------------------------------------|------------------------------------------------------|
| (>300) Various Special Districts                | Hispanic Human Resource Council                      |
| Aid to Victims of Domestic Abuse                | Loxahatchee Groves Water Control District            |
| Boca Raton Airport Authority                    | Old Plantation Water Control District                |
| Broward Education Foundation                    | Pinetree Water Control District                      |
| CareerSource Brevard                            | San Carlos Park Fire & Rescue Retirement Plan        |
| CareerSource Central Florida 403 (b) Plan       | South Indian River Water Control District            |
| CareerSource Central Florida                    | South Trail Fire Protection & Rescue District        |
| CareerSource Pasco-Hernando                     | Town of Haverhill                                    |
| CareerSource Southwest Florida                  | Town of Hillsboro Beach                              |
| Coquina Water Control District                  | Town of Lantana                                      |
| Central County Water Control District           | Town of Lauderdale By The Sea                        |
| City of Miami (program specific audits)         | Town of Lauderdale By-The-Sea Volunteer Fire Pension |
| City of West Park                               | Town of Pembroke Park                                |
| Coquina Water Control District                  | Village of Wellington                                |
| East Central Regional Wastewater Treatment Fac. | Village of Golf                                      |
| East Naples Fire Control & Rescue District      |                                                      |

**Professional Education** (over the last two years)

| <u>Course</u>                      | <u>Hours</u>                               |
|------------------------------------|--------------------------------------------|
| Government Accounting and Auditing | 32                                         |
| Accounting, Auditing and Other     | <u>60</u>                                  |
| Total Hours                        | <u>92</u> (includes 4 hours of Ethics CPE) |

**Professional Associations/ Memberships**

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
Florida Government Finance Officers Association  
Florida Association of Special Districts



**Nicholas Venuto, CPA, CITP Manager**  
Contact : [nvenuto@graucpa.com](mailto:nvenuto@graucpa.com) / (561) 939-6673

---

**Experience**

|                   |                |              |
|-------------------|----------------|--------------|
| Grau & Associates | Manager        | 2019-Present |
| Grau & Associates | Senior Auditor | 2016-2019    |
| Grau & Associates | Staff Auditor  | 2015-2016    |
| Grau & Associates | Intern         | 2014-2015    |

**Education**

Florida Atlantic University (2014)  
Major: Accounting/Economics  
Bachelor of Business Administration

---

**Clients Served (partial list)**

|                                                  |                                                              |
|--------------------------------------------------|--------------------------------------------------------------|
| (>300) Various Special Districts                 | Sanibel Fire and Rescue District                             |
| CareerSource Brevard                             | South Central Regional Wastewater Treatment & Disposal Board |
| CareerSource Polk                                | Tolomato Community Development District                      |
| City of Weston                                   | Town of Glen Ridge                                           |
| Coquina Water Control District                   | Town of Haverhill                                            |
| Dunes Community Development District             | Town of Lauderdale by the Sea                                |
| Key Largo Waste Water Treatment Plant            | Town of South Palm Beach                                     |
| Loxahatchee Groves Water Control District        | Viera East Community Development District                    |
| Old Plantation Water Control District            | Village of Golf                                              |
| San Carlos Park Fire and Rescue Service District | Village of Wellington                                        |

**Professional Education (over the last two years)**

| <u>Course</u>                      | <u>Hours</u>                                |
|------------------------------------|---------------------------------------------|
| Government Accounting and Auditing | 24                                          |
| Accounting, Auditing and Other     | 77                                          |
| Total Hours                        | <u>101</u> (includes 4 hours of Ethics CPE) |

**Professional Associations/Memberships**

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
Florida Government Finance Officers Association



# RFP FORM A

Proposer: Grau & Associates

## QUALIFICATIONS STATEMENT

Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
  - 1.1. The correct and full legal name of the Proposer Grau & Associates
  - 1.2. Whether the business is a Sole Proprietorship, Partnership, Corporation, or other legal entity. Corporation
  - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows: Antonio J. Grau and Racquel McIntosh
2. Please describe your company in detail. See page 2.
3. The address of the principal place of business is: 951 Yamato Road, Suite 280, Boca Raton FL 33431
4. Company telephone number, fax number and e-mail addresses:  
Ph: (561) 994-9299, Fax: (561) 994-5823, Email: rmcintosh@graucpa.com
5. Number of employees: 14
6. Name of employees to be assigned to this Project:  
Antonio J. Grau, Antonio Grau Sr., David Caplivski and Nicholas Venuto.
7. Company identification numbers for the Internal Revenue Service: 20-2067322
8. Provide Broward County business tax receipt number, if applicable, and expiration date:  
N/A. Office in Palm Beach County.
9. Indicate how many years has your organization been in business? Does your organization have a specialty? Grau & Associates has been in business for 15 years. We specialize in government audits.
10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and contact information and cost of work completed.  
See page 18.
11. Have you ever failed to complete any work awarded to you? If so, where and why?  
Grau & Associates has never failed to complete work awarded to us.

12. Provide the following information concerning all contracts that are similar in nature or use the same project team proposed for this project that are **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

| Name of Project            | Contract with:                       | Contract Amount | Estimated Completion Date | % of Completion to Date |
|----------------------------|--------------------------------------|-----------------|---------------------------|-------------------------|
| Financial Audit            | CareerSource Central Florida         | \$36,500        | 12/31/2020                | 50%                     |
| 403 (b) Plan               | CareerSource Central Florida         | \$10,500        | 02/15/2021                | 30%                     |
| Financial Audit            | CareerSource Polk                    | \$24,000        | 11/30/2020                | 85%                     |
| Financial Audit            | Hispanic Human Resources Council     | \$20,000        | 12/01/2020                | 75%                     |
| Single Audit               | Hispanic Human Resources Council     | \$4,000         | 12/01/2020                | 75%                     |
| Financial Audit            | South Trail Fire and Rescue District | \$21,000        | 01/31/2021                | 50%                     |
| Financial Audit            | Greater Naples Fire Rescue District  | \$33,000        | 02/15/2021                | 10%                     |
| Single Audit / State Audit | Greater Naples Fire Rescue District  | \$9,000         | 12/15/2020                | 10%                     |
| Financial Audit            | Mae Volen Senior Center              | \$29,500        | 12/31/2020                | 10%                     |

(Continue list as necessary)

13. Provide the following information for any sub-consultants you will engage if awarded the contract. N/A

| Subcontractor Name | Address | Work to be Performed |
|--------------------|---------|----------------------|
|                    |         |                      |
|                    |         |                      |
|                    |         |                      |
|                    |         |                      |

*The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.*

# RFP Form B

Proposer: [Grau & Associates](#)

## **REFERENCE FORM**

Forms A, B & C are available in WORD format from the Town Clerk upon request.

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

Give names, addresses and telephone numbers of four individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. **Name of Client:** Village of Wellington  
**Name and Title of Contact:** Tanya Quickel / Director of Administrative Financial Services  
**Telephone Number:** (561) 791-4113  
**Project:** Financial Audit, CAFR  
**Email:** [tquickel@wellingtonfl.gov](mailto:tquickel@wellingtonfl.gov)  
**Fax Number:** (561) 904-5827
  
2. **Name of Client:** Town of Lantana  
**Name and Title of Contact:** Stephen Kaplan / Finance Director  
**Telephone Number:** (954) 540-5035  
**Project:** Financial Audit, CAFR  
**Email:** [skaplan@lantana.org](mailto:skaplan@lantana.org)  
**Fax Number:** (561) 540-5009
  
3. **Name of Client:** City of North Lauderdale  
**Name and Title of Contact:** Susan Nabors / Director of Finance  
**Telephone Number:** (954) 724-7056  
**Project:** Financial Audit, Single Audit, CAFR  
**Email:** [snabors@nlauderdale.org](mailto:snabors@nlauderdale.org)  
**Fax Number:** (954) 720-2151
  
4. **Name of Client:** Town of Highland Beach  
**Name and Title of Contact:** Matthew Lalla / Finance Director  
**Telephone Number:** (561) 278-4548  
**Project:** Financial Audit, CAFR  
**Email:** [mlalla@highlandbeach.us](mailto:mlalla@highlandbeach.us)  
**Fax Number:**

Please see form C on page 28.

## RFP FORM D

Proposer: Grau & Associates

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.** The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

### PROPOSER'S CERTIFICATION

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, nor to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

File: R:\RFPs\2020 RFPs\RFP 20-09-01 Auditors\RFP 20-10-01 Auditing Financial Analysis Services.docx  
Printed: 10/20/2020 at 11:52:30 AM



WHEN PROPOSER IS AN

   INDIVIDUAL    SOLE PROPRIETORSHIP    PARTNERSHIP ✓ CORPORATION

IN WITNESS WHEREOF, the Offeror hereto has executed this Proposal Form this    day of  
November 19, 2020.

[Signature]  
Witness  
[Signature]  
Witness

By: [Signature]  
Signature of Individual  
Racquel McIntosh  
Printed Name of Individual  
951 Yamato Road, Suite 280  
Business Address  
Boca Raton, FL 33431  
City/State/Zip  
(561) 994-9299  
Business Phone Number

State of Florida  
County of Palm Beach

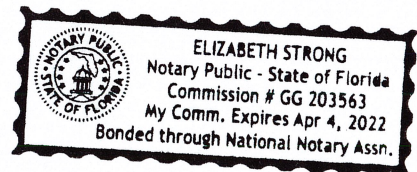
On this the 19 day of November, 2020, before me, the undersigned Notary Public of the State of Florida, personally appeared Racquel McIntosh and whose name(s) is/are (Name(s) of individual(s) who appeared before notary). Subscribed to the within instrument, and he/she/they acknowledge that he/she/they executed it.

Witness my hand and official seal

NOTARY PUBLIC  
SEAL OF OFFICE:

[Signature]  
NOTARY PUBLIC, STATE OF FLORIDA  
Elizabeth Strong  
(Name of Notary Public: Print Stamp or type as Commissioned)

The foregoing instrument was acknowledged before me, by means of  
☒ physical presence or ☐ online notarization, this 19 day of  
November, 2020, by Racquel McIntosh  
☒ who is personally known to me or ☐ who has produced  
   as identification.



# Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Village of Wellington**

|                    |                                                                                                |
|--------------------|------------------------------------------------------------------------------------------------|
| Scope of Work      | <b>Financial Audit, Single Audit, CAFR</b>                                                     |
| Engagement Partner | <b>Racquel McIntosh</b>                                                                        |
| Cost of Services   | <b>\$81,000</b>                                                                                |
| Client Contact     | <b>Tanya Quickel<br/>12300 Forest Hill Blvd., Wellington, Florida 33414<br/>(561) 791-4113</b> |

## **Town of Lantana**

|                    |                                                                                           |
|--------------------|-------------------------------------------------------------------------------------------|
| Scope of Work      | <b>Financial Audit, Single Audit, CAFR</b>                                                |
| Engagement Partner | <b>Antonio J. Grau</b>                                                                    |
| Cost of Services   | <b>\$40,000</b>                                                                           |
| Client Contact     | <b>Stephen Kaplan<br/>500 Greynolds Circle, Lantana, Florida 33462<br/>(954) 540-5035</b> |

## **City of North Lauderdale**

|                    |                                                                                                                    |
|--------------------|--------------------------------------------------------------------------------------------------------------------|
| Scope of Work      | <b>Financial Audit, Single Audit, CAFR</b>                                                                         |
| Engagement Partner | <b>Racquel McIntosh</b>                                                                                            |
| Cost of Services   | <b>\$58,000</b>                                                                                                    |
| Client Contact     | <b>Susan Nabors / Director of Finance<br/>701 SW 71 Avenue, North Lauderdale, Florida 33068<br/>(954) 724-7056</b> |

## **City of Weston**

|                    |                                                                                                             |
|--------------------|-------------------------------------------------------------------------------------------------------------|
| Scope of Work      | <b>Financial Audit, CAFR</b>                                                                                |
| Engagement Partner | <b>Racquel McIntosh</b>                                                                                     |
| Cost of Services   | <b>\$104,000</b>                                                                                            |
| Client Contact     | <b>Darrel Thomas, Finance Director<br/>17200 Royal Palm Blvd., Weston, Florida 33326<br/>(954) 385-2000</b> |

## **Town of Highland Beach**

|                    |                                                                                                   |
|--------------------|---------------------------------------------------------------------------------------------------|
| Scope of Work      | <b>Financial Audit, CAFR</b>                                                                      |
| Engagement Partner | <b>Antonio J. Grau</b>                                                                            |
| Cost of Services   | <b>\$26,000</b>                                                                                   |
| Client Contact     | <b>Matthew Lalla<br/>3614 South Ocean Blvd., Highland Beach, Florida 33487<br/>(561) 278-4548</b> |



**Council**

Anne Gerwig, Mayor  
Tanya Siskind, Vice Mayor  
John T. McGovern, Councilman  
Michael Drahos, Councilman  
Michael J. Napoleone, Councilman

**Manager**

Paul Schofield

November 16, 2020

RE: Letter of Recommendation for Grau & Associates

To Whom It May Concern:

I have the distinct pleasure of working with Grau & Associates ("Grau") in my capacity as Assistant Village Manager and Director of Administrative & Financial Services for the Village of Wellington. Grau has been the independent auditor for the Village of Wellington for the past 8 years and has always provided personalized, professional, excellent service. The audit team is extremely knowledgeable and performs a very thorough audit. The team is also very responsive and assists us in implementing new standards, acts as a sounding board for any significant accounting changes, and educates staff on new requirements and best practices.

Grau also provides educational and best practices information by presenting at professional development opportunities such as the Florida Association of Special Districts and the Florida Government Finance Officers Association. This outreach is both informative and helpful in that it builds a network of expertise.

The Grau Staff with whom I have worked garner high marks in the areas of knowledge, accuracy, thoroughness, diligence, timeliness and transparency. They are professional in the provision of their services, and they have continuously provided support, advice and counsel pursuant to best practices and implementation of new standards. Their commitment to public service is most commendable, and they have never wavered in assisting even with difficult issues. They have been a partner in our work as needed, and they have ensured ongoing professionalism.

I recommend Grau as external auditors without reservation. Please feel free to contact me should you have any questions.

Sincerely,



Tanya Quickel  
Assistant Village Manager / Director of Financial and Administrative Services



Town of Lantana

COUNCILMEMBERS

Philip J Aridas  
Malcolm Balfour  
Lynn J Moorhouse, D. D. S.  
Edward Paul Shropshire



DAVID J STEWART  
MAYOR

500 Greynolds Circle  
Lantana, FL 33462-4544  
(561) 540-5000  
Fax (561) 540-5009  
[www.lantana.org](http://www.lantana.org)

March 13, 2020

RE: Letter of Recommendation

To Whom It May Concern:

I am pleased to recommend the services of Grau & Associates (Grau).

Grau has been the Town of Lantana's auditors since 2012 and have provided professional and thorough work product in a most professional and courteous manner. They have also provided many helpful recommendations and are prompt in their responses to our inquiries. Their knowledge of subject matter is thorough and extensive.

We are pleased with Grau's exceptional work and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me.

Sincerely,

Stephen Kaplan  
Finance Director  
Town of Lantana



**Key Largo Wastewater Treatment District**

103355 Overseas Highway, Key Largo, FL 33037

Post Office Box 491, Key Largo, FL 33037

Phone (305) 451-4019 • [www.klwtd.com](http://www.klwtd.com)

June 16, 2020

To Whom It May Concern:

Grau & Associates (Grau) has been the Key Largo Wastewater Treatment District's auditors since 2004 and they have always provided a professional and thorough work product in a most professional and courteous manner. They have also provided many helpful and legitimate recommendations and their staff has been available with prompt responses to our inquiries. Their knowledge of their subject matter is thorough and extensive.

We are very pleased with Grau's exceptional work to date and highly recommend them for their auditing skills and professionalism. If you have any questions, please feel free to contact me. I can be reached at [peter.rosasco@klwtd.com](mailto:peter.rosasco@klwtd.com) or 305-451-4019.

Sincerely,

Peter Rosasco  
General Manager

*connecting is an improvement in environmental balance*

# **Approach to Providing Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

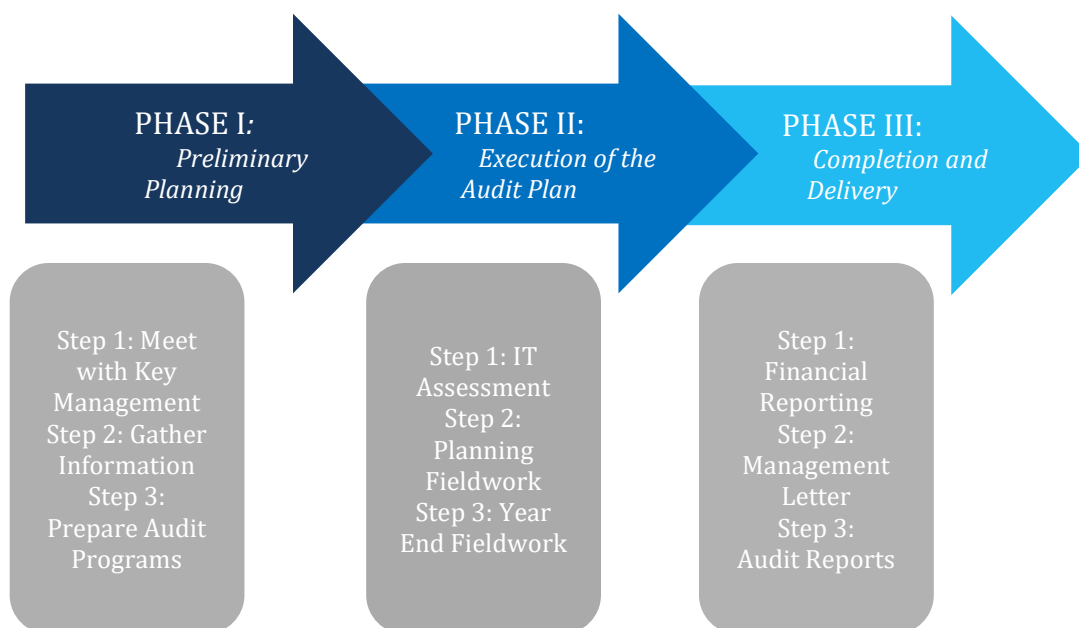
## Firm Methodology

We strive to make our audit approach emphasize open and honest lines of communication. Throughout the course of our audit, we work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. We will assist you in making informed decisions, strengthening your internal controls and reporting financial information accurately.

We follow a risk-based audit approach and the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, the Rules of the Auditor General of the State of Florida, as well as applicable Federal, State and Local regulations. We have a full understanding of the scope of the work to be performed and will provide the required reports in the timeframe required in this RFP.



### A. Proposed segmentation of the engagement



#### Phase I: Planning Phase

We believe a well-planned audit is crucial to the success of this engagement, and as such we put significant efforts in the planning stages of the audit, especially in the initial year. Further, as appropriate, our audit will be planned to provide for a low level of audit risk.

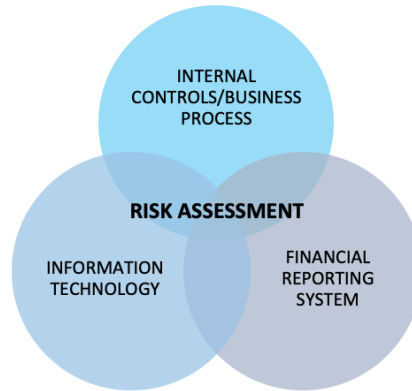
##### *Step 1: Meet with the Town's Key Management*

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the Town Commission to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

- » Our audit approach and scope
- » Lines of communication
- » Scheduling to minimize disruption of your staff
- » Areas management and Commission have concerns
- » Timeline for audit services

### Step 2: Gather Information

During this step, we gain and document an understanding of the organizational structure as well as the following areas;



This understanding informs the audit team decisions in properly assign risk and further audit procedures. Each area above will be evaluated with the Town's management and then tests will be performed to determine the effectiveness of controls in those areas.

All information gathered will be documented in our electronic workpapers and in addition, the Town's policy manuals will be stored in our electronic permanent file for future use.

#### Other Planning Procedures include:

- » Review budgets, organization charts, and audit pertinent procedure manuals
- » Design "walkthroughs" as deemed necessary
- » Review minutes from the Town Commission
- » Review agreements, debt related documents, resolutions, and contracts, etc.
- » Prepare a list of schedules and work papers to be prepared by the Town's personnel

### Step 3: Develop Audit Plan

Based on our initial risk assessment derived in steps 1 and 2 above, an audit plan will be determined by the combined efforts of our audit team based on our judgment. As such, we do not rely solely on the partner or on boiler plate checklists to develop the plan.

A final estimation will be made by the Partner at that time of the audit team members' assignment and the amount of time allocated to the risk areas.

## **Phase II – Execution of Audit Plan**

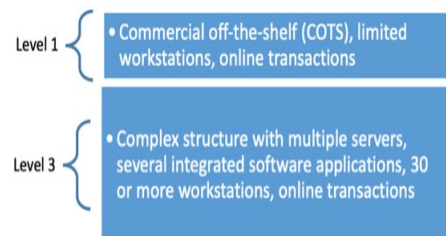
### Step 1: IT Assessment

This segment of the engagement includes testing the general controls of the financial reporting system, security of the financial data and the security of the network as a whole. Given the significance of information technology in today's environment, it is imperative that the security systems in place are adequate and working effectively.

In the technology age, information security and financial systems security is a big concern for many of our clients. Areas of potential risk are:

- » Data security including access to the data and software
- » Processes that import data from an outside source
- » Processes that export data to other programs

Under current generally accepted auditing standards, we are required to gain an understanding of internal controls which include an entity's Information Technology (IT) environment during audit planning, in order to determine the nature and timing of substantive audit procedures. We assess what level of IT environment an entity has on a scale from one to three.



We have partnered with True Digital Security, a firm recognized as one of the countries most advanced IT service providers, to work side by side with our audit team. We believe partnering with an industry expert provides additional assurance to the Town that its IT systems are being checked and evaluated accurately. True Digital Security is at the cutting edge of the rapidly evolving environment of network and database security, internet security and vulnerability testing. In today's information age, an in-house IT auditor may not have the most up-to-date experience and training for handling sensitive information and financial database security.

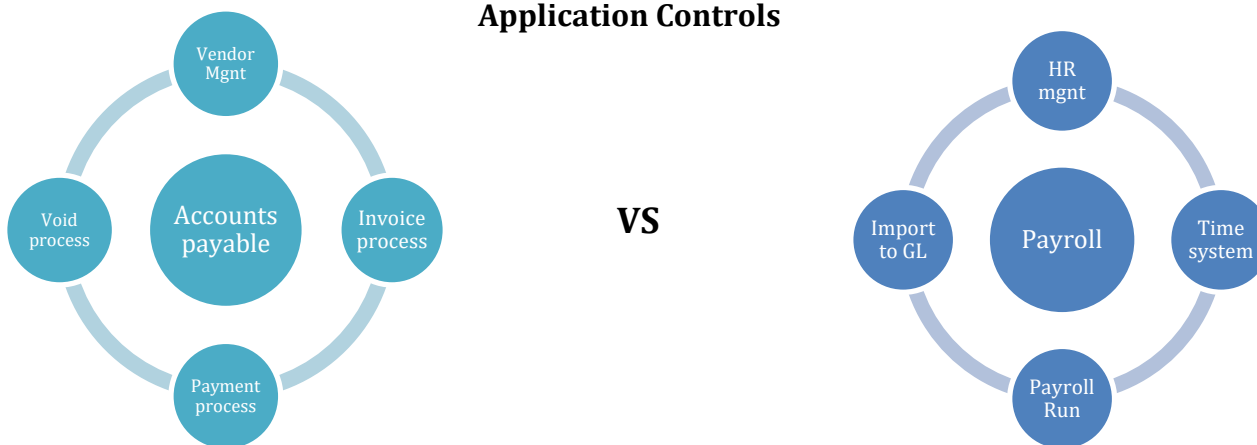
We will work alongside our IT Contractor to assess, document, and test as deemed necessary the following five areas of IT controls:

### General IT Controls

| Entity Level Controls                                                                                                                                                      | Change Management                                                                                                                                                  | Security                                                                                                                                                               | Backup & Storage                                                                                                                                            | 3rd Party Provider                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>•Strategic plan</li> <li>•Risk Assessment and Risk Management</li> <li>•Environmental Controls</li> <li>•Access Controls</li> </ul> | <ul style="list-style-type: none"> <li>•Policies</li> <li>•Segregation of duties</li> <li>•Controls</li> <li>•Data Conversion</li> <li>•Tracking System</li> </ul> | <ul style="list-style-type: none"> <li>•Policies</li> <li>•Perimeter and network</li> <li>•User access rights</li> <li>•Passwords</li> <li>•Physical Access</li> </ul> | <ul style="list-style-type: none"> <li>•Policies</li> <li>•Frequency of backups</li> <li>•How stored</li> <li>•How often tested</li> <li>•Access</li> </ul> | <ul style="list-style-type: none"> <li>•Policies</li> <li>•Evaluation Performed</li> <li>•Access Permissions</li> <li>•Interaction with Software</li> <li>•SOC report Recieved</li> </ul> |

Once we gain a better understanding of the general controls over IT functions, then we can take a look at specific areas within the financial reporting process that need to be reviewed in greater detail. Application controls ensure the completeness and accuracy of records and are specific to each application. For example, for controls over accounts payable will be different than controls over payroll, as such, tests of controls will have to be different.

### Application Controls



#### Step 2: Planning Fieldwork

This step utilizes knowledge gained in the steps above to test the internal control systems. We utilize sampling in this area to perform dual purpose tests for the Single Audit. Sample sizes will be based on risk assessment. We make a determination of the operating effectiveness of controls and the extent to which they will be relied on for the audit. As such, this step is crucial, as it is the foundation of what substantive procedures will be performed in Step 3 below.

### Step 3: Year End Fieldwork

This is the largest part of the audit process and includes both substantive audit tests and analytical review. Our substantive procedures consist of confirmations (eg. tax collector, debt providers, actuaries, etc.), tests of details, inventory observation, and compliance testing for the Single Audit. Our analytical procedures include, variance analysis and deriving expectations from minutes, budgets, rate schedules, system reports, etc. for comparison to the financial statement amounts. Principal techniques used to acquire evidence on which the expression of our opinion on the fairness of the financial statements is reached are as follows:

- » *Examination (inspection)* – to substantiate authenticity
- » *Observation* – to ascertain compliance
- » *Confirmation* – third party evidence

These procedures will be performed by the most experienced and trained senior auditors and managers who work exclusively on governmental audits. Extensive partner involvement will be used in high risk areas and throughout the engagement to coordinate, monitor and review the work performed. **No staff auditor will ever be involved in a high risk area.** The engagement partner and manager will meet with Town representatives on all material matters as they arise and report promptly any potential audit issues.

## **Phase III: Reporting**

### Step 1: Financial Reporting

During this step, the audit team will complete the tasks related to financial reporting, including drafting/reviewing the financial statements. Tasks to be performed include:

- » Final analytical review procedures
- » Review and inquires for subsequent events, contingencies and commitments
- » Update to attorney's letter and minutes

### Step 2: Management Letter

As each potential management letter point is identified in the audit process, the audit team will document the condition and our recommendation, and the benefits of the recommended action. Any critique of operations will be confidential and constructive. **We do not recommend change for the sake of change.**

All recommendations must be cost effective, simple to effectuate, and will take into account why the deficiency occurred. Further, we pledge to assist you in identifying and solving problems before they become critical. Our audit team's diverse experience, and their independent and objective views, ensures valuable and meaningful comments, observations and conclusions.

### Step 3: Audit Reports

The final step in our audit involves the preparation and review of the various audit reports. All of our financial audits go through a stringent independent and technical review. A closing conference will be held with the Town's management, to review all the draft reports and make any financial revisions before issuing the final reports.

**The above 3 phases of this engagement will be completed so that your reports will be issued by your deadline as outlined in the RFP.**

## **B. Level of staff to be assigned to segment of the engagement**

|                         | Town     |          |         | Pension  |          |         |
|-------------------------|----------|----------|---------|----------|----------|---------|
|                         | Partners | Managers | Seniors | Partners | Managers | Seniors |
| Preliminary Planning    | X        | X        | X       | X        | X        | X       |
| Perform Audit Plan      |          | X        | X       |          | X        | X       |
| Completion and Delivery | X        | X        |         | X        | X        |         |



### **C. Type and extent of Analytical Procedures to be used in the engagement**

Understanding financial relationships is crucial to planning and evaluating the results of analytical procedures and requires knowledge of the Town. The full extent to which analytical procedures are utilized is based upon the auditor's professional judgment and the overall risk assessment results. Analytical procedures are required in the planning and overall review stages of the audit, and will be used in the following areas:

#### *Audit Planning*

Analytical procedures provide great insight in our planning. These analyses can enhance our understanding of transactions and events that have occurred during the year under audit. Analytical procedures in the planning phase are also performed to identify any unusual and unexpected relationship that may warrant further investigation. For example, rate changes have a direct relationship with revenue. As such, if parking rates increase, we would expect that revenues would also increase.

#### *Fieldwork*

Analytical procedures are used as effective substantive tests in certain circumstances. For example, using the millage adopted by Commission to recalculate taxes levied or comparing actual current year results to the adopted budget and prior year amounts. During the course of our year end fieldwork we utilize analytical procedures to support the results of our other audit procedures.

#### *Overall Review*

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation. For example, we will review the financial statements and compare the numbers to prior year and see if variances make sense based upon the work performed. We would determine if sufficient work was done in a particular area. Any variances would need to be substantiated.

### **D. Approach to be taken to gain and document an understanding of the Town's internal control structure**

Control activities are procedures and policies that help ensure that management's directives are being carried out and the Town's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

### **E. Approach to be taken in determining laws and regulations that will be subject to audit test work**

Due to the special nature of governments, the traditional audit scope has been broadened to encompass determination of what laws and regulations have a direct and material impact on the financial statements. Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge from various sources including:

- Review of federal and state laws
- Review of grant agreements
- Review of contracts
- Review of debt covenants
- Inquires of management and staff
- Review of prior financial statements
- Review of resolutions and policies
- Review of internal controls over compliance

### **F. Approach to be taken in drawing audit samples for purposes of tests of compliance**

Once significant laws and regulations that affect the Town are identified, we will design compliance procedures to provide reasonable assurance that your financial statements are free of material misstatements resulting from violations of these laws and regulations. In addition, tests will be performed to attain a low level of risk as required by the Uniform Guidance.



Tests of compliance with laws and regulations will be incorporated with samples selected for tests of transactions and controls, when practical. Additional samples are sometimes necessary to test specific laws and regulations as well as for testing federal and state awards. We will work with Town staff, as well as our analysis of the Town's internal control structure, to ensure completeness of our population.

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit. Also refer to item g. below for additional details.

#### **G. Sample size and the extent to which statistical sampling is to be used in the engagement**

Our sampling procedures performed during the audit engagement will be identified during the planning stage of the audit and will be coordinated with other audit procedures to ensure a timely and efficient audit.

*Audit Sampling:* Grau uses a nonstatistical approach to sampling and follows the guidance of the AICPA on the use of sampling in governmental audit engagements. In applying these AIPCA pronouncements, we would first consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine what areas sampling is deemed appropriate and includes assessing inherent risk, control risk, and combined audit risk. Audit areas that may involve the use of sampling include:

- » Substantive tests of balance sheet accounts
- » Substantive test of details of transactions
- » Tests of controls, which may be done as a "dual-purpose test" utilizing the same sample as test of details of transactions
- » Tests of compliance with laws and regulations

Sample Size: Our sample size will vary depending on our risk assessment, the size of the population being examined and whether we are testing for compliance or substantive testing. **If a firm states a specific number of items they will examine for their sample size, they are not utilizing professional judgment.** Determination of the sample size should be dependent on quantitative and qualitative factors such as: number of transactions, type of transaction, expectation of how well controls work, results from preliminary risk assessment and whether a sample will be used for substantive procedures. After these factors are taken into account, then a sample size determination should be made. The results of our testing will be integrated into the other audit procedures performed to enhance audit efficiency and identify any additional risk factors.

# Compensation



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# RFP Form C

Proposer: Grau & Associates

## PRICE PROPOSAL FORM

Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL  
TO BE DEEMED RESPONSIVE.***

Name of Proposer: Grau & Associates

Name of authorized representative of Proposer: Racquel McIntosh

### Project Cost

|                                                 | Deliverables                | Professional Services Fee | Reimbursements |
|-------------------------------------------------|-----------------------------|---------------------------|----------------|
| FY 2020                                         | CAFR                        | \$31,000                  |                |
|                                                 | VFD Pension Audit           | \$8,000                   |                |
|                                                 | Single Audit (if necessary) | \$4,000                   |                |
|                                                 | Other reimbursements        |                           |                |
| FY 2021                                         | CAFR                        | \$31,500                  |                |
|                                                 | VFD Pension Audit           | \$8,200                   |                |
|                                                 | Single Audit (if necessary) | \$4,000                   |                |
|                                                 | Other reimbursements        |                           |                |
| FY 2022                                         | CAFR                        | \$32,000                  |                |
|                                                 | VFD Pension Audit           | \$8,400                   |                |
|                                                 | Single Audit (if necessary) | \$4,000                   |                |
|                                                 | Other reimbursements        |                           |                |
| FY 2023                                         | CAFR                        | \$32,500                  |                |
|                                                 | VFD Pension Audit           | \$8,600                   |                |
|                                                 | Single Audit (if necessary) | \$4,000                   |                |
|                                                 | Other reimbursements        |                           |                |
| FY 2024                                         | CAFR                        | \$33,000                  |                |
|                                                 | VFD Pension Audit           | \$8,800                   |                |
|                                                 | Single Audit (if necessary) | \$4,000                   |                |
|                                                 | Other reimbursements        |                           |                |
| Total 5 Year Cost: (Excluding Single Audits) \$ |                             | 202,000                   |                |

Instructions: Show the project cost for each deliverable your firm will provide per the requested scope of work. Include the fees associated with each proposed deliverable.

Fees should be detailed to the extent possible per deliverable, with estimated out-of-pocket expenses separate from the proposed fees for professional services.

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project Cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission / public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

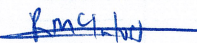
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#### Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

| Additional Work |                    |
|-----------------|--------------------|
| <u>Title:</u>   | <u>Hourly Rate</u> |
| Partner         | \$225              |
| Manager         | \$155              |
| Senior          | \$115              |

By: 

Date: 11/19/2020

Name: Racquel McIntosh

Title: Vice President

File: R:\RFPs\2020 RFPs\RFP 20-09-01 Auditors\RFP 20-10-01 Auditing Financial Analysis Services.docx  
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Forms Page 5

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Partial List of Clients**

The following is a partial list of clients served and related experience:

| <b>MUNICIPALITIES<br/>OR<br/>RELATED COMPONENT UNITS</b> | <b>Attestation Services</b> | <b>Consulting Services</b> | <b>Governmental Audit</b> | <b>Single Audit</b> | <b>Utility Fund</b> | <b>CAFR</b> | <b>Current Client</b> | <b>Year End</b> |
|----------------------------------------------------------|-----------------------------|----------------------------|---------------------------|---------------------|---------------------|-------------|-----------------------|-----------------|
| City of Cooper City                                      |                             |                            | ✓                         | ✓                   | ✓                   | ✓           |                       | 9/30            |
| City of Lauderhill                                       |                             |                            | ✓                         | ✓                   | ✓                   | ✓           |                       | 9/30            |
| City of Miami (Program Specific Audits)                  |                             |                            | ✓                         |                     |                     |             | ✓                     | 9/30            |
| City of North Lauderdale                                 |                             |                            | ✓                         | ✓                   | ✓                   | ✓           |                       | 9/30            |
| City of North Palm Beach (Internal Audit)                | ✓                           |                            |                           |                     |                     |             |                       | 9/30            |
| City of Pompano Beach (Joint Venture, 40%)               |                             |                            | ✓                         | ✓                   |                     | ✓           |                       | 9/30            |
| City of West Park                                        |                             |                            | ✓                         | ✓                   |                     | ✓           |                       | 9/30            |
| City of Weston                                           |                             |                            | ✓                         | ✓                   | ✓                   | ✓           |                       | 9/30            |
| Town of Cloud Lake                                       |                             |                            | ✓                         |                     |                     |             | ✓                     | 9/30            |
| Town of Davie                                            |                             |                            | ✓                         | ✓                   | ✓                   | ✓           |                       | 9/30            |
| Town of Glen Ridge                                       |                             |                            | ✓                         |                     |                     |             | ✓                     | 9/30            |
| Town of Haverhill                                        |                             |                            | ✓                         |                     |                     |             | ✓                     | 9/30            |
| Town of Highland Beach                                   |                             |                            | ✓                         | ✓                   | ✓                   | ✓           | ✓                     | 9/30            |
| Town of Hillsboro Beach                                  |                             |                            | ✓                         | ✓                   | ✓                   |             | ✓                     | 9/30            |
| Town of Hypoluxo                                         |                             | ✓                          | ✓                         |                     |                     |             | ✓                     | 9/30            |
| Town of Lantana                                          |                             |                            | ✓                         | ✓                   | ✓                   | ✓           | ✓                     | 9/30            |
| Town of Lauderdale by the Sea                            |                             | ✓                          | ✓                         |                     | ✓                   | ✓           | ✓                     | 9/30            |
| Town of Mangonia Park                                    |                             |                            | ✓                         |                     | ✓                   |             |                       | 9/30            |
| Town of Pembroke Park                                    |                             |                            | ✓                         |                     | ✓                   |             |                       | 9/30            |
| Town of South Palm Beach                                 |                             |                            | ✓                         |                     | ✓                   | ✓           | ✓                     | 9/30            |
| Village of Golf                                          |                             |                            | ✓                         |                     | ✓                   | ✓           | ✓                     | 9/30            |
| Village of Wellington                                    |                             |                            | ✓                         |                     | ✓                   | ✓           | ✓                     | 9/30            |
| <b>TOTAL</b>                                             | <b>1</b>                    | <b>2</b>                   | <b>21</b>                 | <b>10</b>           | <b>14</b>           | <b>13</b>   | <b>12</b>             |                 |



| <b>SPECIAL DISTRICTS</b>                                       | <b>Governmental<br/>Audit</b> | <b>Single Audit</b> | <b>Utility Fund</b> | <b>Current Client</b> | <b>Year End</b> |
|----------------------------------------------------------------|-------------------------------|---------------------|---------------------|-----------------------|-----------------|
| Boca Raton Airport Authority                                   | ✓                             | ✓                   |                     | ✓                     | 9/30            |
| Captain's Key Dependent District                               | ✓                             |                     |                     | ✓                     | 9/30            |
| Central Broward Water Control District                         | ✓                             |                     |                     | ✓                     | 9/30            |
| Collier Mosquito Control District                              | ✓                             |                     |                     | ✓                     | 9/30            |
| Coquina Water Control District                                 | ✓                             |                     |                     | ✓                     | 9/30            |
| East Central Regional Wastewater Treatment Facility            | ✓                             |                     | ✓                   |                       | 9/30            |
| Florida Green Finance Authority                                | ✓                             |                     |                     |                       | 9/30            |
| Greater Boca Raton Beach and Park District                     | ✓                             |                     |                     | ✓                     | 9/30            |
| Greater Naples Fire Control and Rescue District                | ✓                             | ✓                   |                     | ✓                     | 9/30            |
| Green Corridor P.A.C.E. District                               | ✓                             |                     |                     | ✓                     | 9/30            |
| Hobe-St. Lucie Conservancy District                            | ✓                             |                     |                     | ✓                     | 9/30            |
| Indian River Mosquito Control District                         | ✓                             |                     |                     |                       | 9/30            |
| Indian Trail Improvement District                              | ✓                             |                     |                     | ✓                     | 9/30            |
| Key Largo Waste Water Treatment District                       | ✓                             | ✓                   | ✓                   | ✓                     | 9/30            |
| Lake Padgett Estates Independent District                      | ✓                             |                     |                     | ✓                     | 9/30            |
| Lake Worth Drainage District                                   | ✓                             |                     |                     | ✓                     | 9/30            |
| Loxahatchee Groves Water Control District                      | ✓                             |                     |                     |                       | 9/30            |
| Old Plantation Control District                                | ✓                             |                     |                     | ✓                     | 9/30            |
| Pal Mar Water Control District                                 | ✓                             |                     |                     | ✓                     | 9/30            |
| Pinellas Park Water Management District                        | ✓                             |                     |                     | ✓                     | 9/30            |
| Pine Tree Water Control District (Broward)                     | ✓                             |                     |                     | ✓                     | 9/30            |
| Pinetree Water Control District (Wellington)                   | ✓                             |                     |                     |                       | 9/30            |
| Ranger Drainage District                                       | ✓                             | ✓                   |                     | ✓                     | 9/30            |
| Renaissance Improvement District                               | ✓                             |                     |                     | ✓                     | 9/30            |
| San Carlos Park Fire Protection and Rescue Service District    | ✓                             |                     |                     | ✓                     | 9/30            |
| Sanibel Fire and Rescue District                               | ✓                             |                     |                     | ✓                     | 9/30            |
| South Central Regional Wastewater Treatment and Disposal Board | ✓                             |                     |                     | ✓                     | 9/30            |
| South-Dade Venture Development District                        | ✓                             |                     |                     | ✓                     | 9/30            |
| South Indian River Water Control District                      | ✓                             | ✓                   |                     | ✓                     | 9/30            |
| South Trail Fire Protection & Rescue District                  | ✓                             |                     |                     | ✓                     | 9/30            |
| Spring Lake Improvement District                               | ✓                             |                     |                     | ✓                     | 9/30            |
| St. Lucie West Services District                               | ✓                             |                     | ✓                   | ✓                     | 9/30            |
| Sunshine Water Control District                                | ✓                             |                     |                     | ✓                     | 9/30            |
| West Villages Improvement District                             | ✓                             |                     |                     | ✓                     | 9/30            |
| Various Community Development Districts (297)                  | ✓                             |                     |                     | ✓                     | 9/30            |
| <b>TOTAL</b>                                                   | <b>332</b>                    | <b>5</b>            | <b>3</b>            | <b>327</b>            |                 |

| <b>RETIREMENT PLANS</b>                                                     | <b>Financial Audit</b> | <b>ERISA/ DOL</b> | <b>Current Client</b> | <b>Year End</b> |
|-----------------------------------------------------------------------------|------------------------|-------------------|-----------------------|-----------------|
| Campbell Property Management 401(k)                                         | ✓                      | ✓                 | ✓                     | 12/31           |
| CareerSource Central Florida 403(b) Plan                                    | ✓                      |                   | ✓                     | 6/30            |
| City of Cooper City General Employee Retirement Plan                        | ✓                      |                   |                       | 9/30            |
| City of Lauderhill General Employee Retirement System                       | ✓                      |                   | ✓                     | 9/30            |
| City of Parkland Police Pension Fund                                        | ✓                      |                   | ✓                     | 9/30            |
| City of Sunrise General Employees' Retirement System                        | ✓                      |                   | ✓                     | 9/30            |
| Cross County Home Services and Affiliates 401(k) Plan                       | ✓                      | ✓                 | ✓                     | 9/30            |
| Danmar Corporation 401(k) Plan                                              | ✓                      | ✓                 |                       | 12/31           |
| Florida Public Utilities 401(k) and Pension Plans                           | ✓                      | ✓                 |                       | 12/31           |
| Greater Naples Fire Rescue District Firefighters Pension Plan               | ✓                      |                   | ✓                     | 9/30            |
| Jacksonville Police and Fire Pension Fund                                   | ✓                      |                   |                       | 9/30            |
| San Carlos Park Fire Protection and Rescue Service District Retirement Plan | ✓                      |                   | ✓                     | 9/30            |
| Town of Davie General Employees Retirement Plan                             | ✓                      |                   |                       | 10/1            |
| Town of Lauderdale By The Sea Volunteer Firefighters Pension Plan           | ✓                      |                   | ✓                     | 9/30            |
| <b>TOTAL</b>                                                                | <b>14</b>              | <b>4</b>          | <b>9</b>              |                 |



| <b>NON-PROFIT CLIENTS SERVED<br/>AND<br/>RELATED EXPERIENCE</b> | <b>Attestation Services</b> | <b>Financial Audit</b> | <b>Consulting Services</b> | <b>Governmental Audit</b> | <b>Single Audit</b> | <b>Tax Services</b> | <b>Current Client</b> | <b>Year End</b> |
|-----------------------------------------------------------------|-----------------------------|------------------------|----------------------------|---------------------------|---------------------|---------------------|-----------------------|-----------------|
| Aid to Victims of Domestic Abuse, Inc.                          |                             | ✓                      |                            | ✓                         | ✓                   | ✓                   | ✓                     | 6/30            |
| Alliance for Human Services, Inc.                               |                             | ✓                      |                            |                           |                     | ✓                   |                       | 6/30            |
| Broward County Human Rights Board/Division (Joint Venture, 30%) | ✓                           |                        | ✓                          |                           |                     |                     |                       | N/A             |
| Broward Education Foundation                                    |                             | ✓                      |                            | ✓                         | ✓                   | ✓                   |                       | 6/30            |
| CareerSource Brevard                                            |                             |                        |                            | ✓                         | ✓                   | ✓                   | ✓                     | 6/30            |
| CareerSource Broward                                            |                             |                        |                            | ✓                         | ✓                   |                     |                       | 9/30            |
| CareerSource Central Florida                                    |                             |                        |                            | ✓                         | ✓                   | ✓                   | ✓                     | 6/30            |
| CareerSource Palm Beach County                                  |                             | ✓                      |                            | ✓                         | ✓                   | ✓                   | ✓                     | 6/30            |
| CareerSource Pasco-Hernando                                     |                             |                        |                            | ✓                         | ✓                   | ✓                   |                       | 6/30            |
| CareerSource Polk                                               |                             |                        |                            | ✓                         | ✓                   | ✓                   | ✓                     | 6/30            |
| CareerSource Southwest Florida                                  |                             |                        |                            | ✓                         | ✓                   | ✓                   |                       | 6/30            |
| Christian Manor                                                 | ✓                           | ✓                      | ✓                          | ✓                         | ✓                   | ✓                   |                       | 12/31           |
| Delray Beach Community Land Trust                               |                             |                        |                            | ✓                         |                     | ✓                   |                       | 9/30            |
| Family Promise                                                  | ✓                           |                        |                            |                           |                     |                     |                       | 12/31           |
| Florida Public Transportation Association, Inc.                 | ✓                           | ✓                      |                            |                           |                     | ✓                   |                       | 9/30            |
| Florida Transit Association Finance Corporation                 |                             | ✓                      |                            |                           |                     | ✓                   |                       | 9/30            |
| Hispanic Human Resources Council                                | ✓                           | ✓                      | ✓                          | ✓                         | ✓                   | ✓                   | ✓                     | 9/30            |
| Mae Volen Senior Center                                         | ✓                           | ✓                      |                            | ✓                         | ✓                   | ✓                   | ✓                     | 6/30            |
| National Board for Registration of Registrars                   |                             | ✓                      |                            |                           |                     | ✓                   |                       | 3/31            |
| National Cancer Registration Board                              |                             | ✓                      |                            |                           |                     | ✓                   |                       | 6/30            |
| North Lauderdale Academy High School                            | ✓                           |                        |                            | ✓                         |                     |                     |                       | 6/30            |
| Northwood Development Corporation                               | ✓                           | ✓                      | ✓                          | ✓                         | ✓                   | ✓                   |                       | 9/30            |
| Palm Beach Community College Foundation                         |                             |                        | ✓                          | ✓                         |                     | ✓                   |                       | 6/30            |
| Urban League of Palm Beach County                               |                             |                        |                            | ✓                         | ✓                   |                     |                       | 6/30            |
| <b>TOTAL</b>                                                    | <b>8</b>                    | <b>13</b>              | <b>5</b>                   | <b>17</b>                 | <b>14</b>           | <b>19</b>           | <b>7</b>              |                 |

## **OUR IT PARTNERS / CONSULTANTS**

Information technology has changed the financial management and reporting landscape for organizations of every size. Grau and Associates believes it is no longer enough to verify that your department's accounting software runs properly. In today's environment, a range of policies, procedures, and IT best practices are required to ensure your system is reliable, redundant, and fully compliant.

We've partnered with True Digital Security, one of the technology industry's leading managed service and security providers, to assess the integrity of your financial information systems, and to make recommendations on how to improve them.

As part of our engagement, an experienced True Digital Security engineer will:



- Assess your IT strategic planning and risk management posture, as they relate to your financial reporting requirements;
- Evaluate the viability of your data backup and retention policies and processes;
- Review the physical security and access controls surrounding your financial management systems;
- Verify appropriate segregation of duties among key staff;
- Assess change management and documentation;
- Make specific recommendations on how to optimize your environment.

Headquartered in West Palm Beach, True Digital Security was founded in 1986 and is staffed by more than 25 full-time engineers. They were the first managed service provider (MSP) to support small- and medium-sized Florida organizations, and have been consistently named among the top providers in the country. MSPmentor, the industry's leading online resource, ranked True Digital Security as one of the Top 100 providers in the world—and the highest-rated provider in South Florida. In 2018, *CRN*, the tech industry's top magazine, named True Digital Security to its MSP "Tech Elite 150" list of innovative service providers.

True Digital Security provides a full range of IT project management, specializing in the areas of storage, virtualization, and security—including compliance. They routinely conduct network assessments for organizations ranging in size from 20 to over 2,000 employees.

## **ADDITIONAL SERVICES**

### **Consulting / Management Advisory Services**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

|                        |                          |                                     |
|------------------------|--------------------------|-------------------------------------|
| Accounting systems     | Fixed asset records      | Organizational structures           |
| Development of budgets | Cost reimbursement       | Financing alternatives              |
| IT Auditing            | Indirect cost allocation | Grant administration and compliance |

### **Arbitrage**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.



Town of Lauderdale-By-The-Sea, Florida  
RFP No. 20-10-01  
November 19, 2020

**PROPOSER**

Carr, Riggs & Ingram  
3300 PGA Blvd Ste 700  
Palm Beach Gardens, FL 33410  
561.427.0300

**SUBMITTED BY**

Yvonne M. Clayborne  
Engagement Partner  
yclayborne@cricpa.com

T.J. Leahy  
Relationship Partner  
tleahy@cricpa.com

# 1. LETTER OF TRANSMITTAL



Dear Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to the Town of Lauderdale-By-The-Sea. We are genuinely excited about the prospect of serving you and demonstrating our exceptional client service and expertise in auditing Florida municipalities. This proposal is being submitted by Yvonne Clayborne, who will function as the Engagement Partner and is authorized to negotiate a contract and bind CRI. Yvonne will serve as the contact person during the proposal evaluation period and her contact information is provided at the end of this letter.

## UNDERSTANDING OF THE WORK TO BE PERFORMED

From our extensive experience auditing municipalities in Florida, we have a detailed understanding of the specific requirements of the audit of the Town of Lauderdale-By-The-Sea, Florida (the "Town").

We will provide the Town with an audit of its financial statements for the fiscal year ending September 30, 2020, with the option to renew the agreement for each of the four (4) subsequent fiscal years. We will provide the Town with a separate audit of the financial statements of the Volunteer Fire Department's Pension Plan for the fiscal year ending September 30, 2020, with the option to renew the agreement for each of the four (4) subsequent fiscal years. Pursuant to the requirements of Section 218.39, Florida Statutes, the audits will be performed in accordance with the auditing standards set forth by *Government Auditing Standards* and in compliance with Chapter 10.550, Rules of the Auditor General.

While CRI performs a plethora of governmental audits for entities of all sizes nationwide, our large audit staff and efficient organization allows us to meet all the requirements of Section 218.39, Florida Statutes, and complete all audit work in a timely manner. We have thoroughly reviewed the RFP, scope of work, and prior year financials; we are confident we can provide the audit services requested.

The terms of this proposal remain in effect for one hundred twenty (120) days. This proposal is made without collusion with any other person or entity submitting a proposal pursuant to this request for proposal.

## BEST FIRM TO MEET YOUR NEEDS

At CRI, we pride ourselves on getting to know our clients and providing exceptional service and innovative ideas to help them optimize their operations. We believe in developing long-term relationships by serving you with top-class professionals and tailoring your audit experience to best meet the needs and preferences of the Town. A summary of the key differentiating factors which we believe separates us from our competitors is as follows:

- **Experience with Florida Governments:** we have worked with over 200 different Florida Governments including approximately 50 municipalities.
- **Technical expertise:** the government industry is one of CRI's primary specialties; our industry experts are highly involved with standard setting bodies and are up to date on the latest technical requirements.
- **Extensive resources:** we have over 1,900 professionals, over 800 of whom are CPAs, over 450 of whom are located in Florida, and over 330 of whom specialize in government audit. We have 22 offices in Florida, including the Palm Beach Gardens and Melbourne offices that will serve the Town of Lauderdale-By-The-Sea.
- **Expert CAFR reviewers:** we have multiple experts that have performed CAFR reviews for the GFOA's certificate of excellence program. We understand the Town does not currently issue a CAFR, but we will use GFOA guidance to provide for industry best practices in the Town's financial report.

# 1. LETTER OF TRANSMITTAL



- **Communication:** we maintain clear communication through a combination of in-person meetings and our electronic status tracking tool. Open communication is very important to us.
- **Partner involvement:** our hands-on Partners ensure top-level technical support is being provided; Partners are on-site at least once per week during fieldwork.
- **Specialist tools and templates:** developed to perform our audit procedures in a highly effective and efficient way and thoroughly address the risks.
- **Remote capabilities:** CRI has invested in technology to provide our audit teams with the ability to provide services remotely, as requested by the Town, in order to **safely** provide the Town with audit services in the most efficient and effective manner. We will adhere to the Town's public health and safety policies throughout the engagement.

Throughout this proposal you will see our demonstrated ability to offer an **exceptional audit service** through the **experience we have, the well-designed and tailored audit approach proposed, and the highly skilled experts** that have earned the privilege of being assigned to your prestigious engagement. We welcome the opportunity to demonstrate to you the same **teamwork, expertise, innovation, and responsiveness** that has made CRI one of the fastest growing public accounting firms in the United States.

Sincerely,

Yvonne Clayborne, CPA, CITP  
Engagement Partner  
Carr, Riggs & Ingram, LLC  
215 Baytree Drive  
Melbourne, FL 32940  
321-426-3014 (direct line)  
yclayborne@cricpa.com

## 2. TITLE PAGE



AUDIT SERVICES PROPOSAL FOR:  
THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
RFP No. 20-10-01  
November 19, 2020

Proposer:  
Yvonne M. Clayborne, Engagement Partner  
CARR, RIGGS & INGRAM, LLC  
215 Baytree Drive  
Melbourne, Florida 32940  
(321) 426-3014  
yclayborne@cricpa.com

T.J. Leahy, Relationship Partner  
CARR, RIGGS & INGRAM, LLC  
3300 PGA Blvd Ste 700  
Palm Beach Gardens, FL 33410  
(561) 427-0300  
tleahy@cricpa.com

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## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### FIRM BACKGROUND AND EXPERIENCE

A limited liability company, CRI is headquartered in Alabama with 68 offices located throughout Florida, Alabama, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee, New Mexico and Texas. ***Our firm currently ranks among the top 25 largest accounting firms in the nation.*** Firm-wide, CRI employs more than **1,900 professionals, over 800 of whom are CPAs**, the current numbers of CRI personnel by staff level are provided below. The government sector has been a major area of focus for CRI for many years and some of our professionals have been auditing governments for over 40 years.



### STRUCTURED TO SERVE YOU

CRI is proud of our size and robust service offerings. We have successfully combined the best parts of a large firm (namely the **significant resources provided**) with the **focus on client service** usually only found in small firms. We detail specifically what this means to you below.

| BIG-FIRM RESOURCES & LOCAL-FIRM SERVICE - WHAT IT MEANS FOR YOU                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>BIG-FIRM RESOURCES</b> <ul style="list-style-type: none"> <li>→ 330+ government focused auditors</li> <li>→ Customized training on government accounting and auditing provided to all staff prior to performing audit services</li> <li>→ 25+ team members serve or have served on AICPA or GASB committees</li> <li>→ Five team members currently serve on the GFOA Special Review Committee</li> <li>→ Knowledgeable of common government auditing standards and exceptionally specific and technical requirements</li> </ul> | <b>LOCAL-FIRM SERVICE</b> <ul style="list-style-type: none"> <li>→ Florida government audit experts with a special focus on municipalities and counties</li> <li>→ Engagement Partner visits during fieldwork and remains closely involved throughout the audit</li> <li>→ Engagement management team available and responsive to technical questions throughout the year</li> <li>→ Customized training for client staff, management, and/or those charged with governance, when a need is detected</li> </ul> |

## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



**FOUNDED IN 1997** • **10 STATES**  • **25+ MARKETS**



**1900+**  
**PROFESSIONALS**



**300+**  
**PARTNERS**



**TOP 25 CPA FIRM**

*(as ranked by Accounting Today)*

**100,000+**  
**CLIENTS**



**20+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**

### **CRI FIRM VALUES:**

**CLIENT SERVICE.**

**RESPECT.**

**INTEGRITY.**



### **SERVICES**

Accounting & Auditing  
Advisory  
Business Support & Transactions  
Business Tax  
Employee Benefit Plans  
Governance, Risk & Assurance  
Individual Tax & Planning  
IT Audits & Assurance

### **INDUSTRY EXPERTISE**

Captive Insurance  
Construction  
Financial Institutions  
Governments  
Healthcare  
Institutional Real Estate  
Insurance  
Manufacturing & Distribution  
Nonprofits

### **CRI FAMILY OF COMPANIES**



Auditwerx



CRI Advanced Analytics



CRI Capital Advisors



CRI Solutions Group



CRI TPA Services



Level Four Advisory Services



Paywerx



Preferred Legacy Trust

## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

**500+** governmental  
entities with annual revenues  
totaling **\$24 Billion**



**220+** single audits performed annually

Consulting and other agreed upon  
procedures engagements for  
**150** government entities



Single Audit Resource Center's  
Award for Excellence in Knowledge,  
Value, and Overall Client Satisfaction



Member of AICPA's Government  
Audit Quality Center



### Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA,  
CGEIT, CTGA, CFF, CGMA, and CGAP

### CLIENTS WITH ANNUAL REVENUES UP TO:



90+ School Districts  
**\$1.1 Billion**



100+ Municipalities  
**\$1.8 Billion**



60+ Agencies/Authorities  
**\$3 Billion**

## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### DESCRIPTION OF SIZE OF GOVERNMENTAL STAFF & LOCATION OF OFFICE

Established in 1997, Carr, Riggs & Ingram, LLC (CRI) is a regional certified public accounting and consulting firm with roots going back to 1972. The Town of Lauderdale By-The-Sea's audit will be staffed with team members from the Palm Beach Gardens and Melbourne offices. Specialists and consulting partners may be utilized from other offices of CRI should the need arise during the audit process. CRI has 330+ government focused auditors.

### NUMBER AND LEVEL OF STAFF TO BE EMPLOYED ON THIS ENGAGEMENT

**There will be a staff of six assigned to the Town's audit, which consists of 3 partners, a manager, one supervising senior and a staff accountant. All staff in this engagement will be employed on a full-time basis.** Other audit team members are available and whose services will be utilized as deemed necessary based on the audit plan. All resumes and applicable certifications are included in this proposal.

### MEMBERSHIPS AND LICENSING

We are proud members in good standing of the following organizations:

- The American Institute of Certified Public Accountants (AICPA)
- The Governmental Audit Quality Center of the AICPA
- AICPA Private Companies Practice Section
- Employee Benefit Plan Audit Quality Center of the AICPA
- The Center for Audit Quality of the AICPA
- The Public Company Accounting Oversight Board
- The Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

**Members of the above voluntary organizations are select CPA firms recognized in the profession to be of the highest caliber.** As a result, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices. Our team members are regular presenters at state and local chapter FICPA and FGFOA events.

CRI is licensed to practice in the state of Florida, license number AD006615. In addition, all assigned key professional staff are properly registered, as required, to practice in the State of Florida.

CRI provides a wide variety of high-quality, cost-effective accounting, assurance, tax and consulting services to individuals, businesses (both publicly and privately held), governmental entities, and non-profit organizations throughout the United States. CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team's combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- **500+ governmental entity clients across the South totaling approximately \$24 billion in total revenues, and**
- **Municipality clients of up to \$1.8 billion in total revenues**

We parlay this vast experience and derived best practices into proven solutions that benefit you.



## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### AUTHORIZATION TO DO BUSINESS IN THE STATE OF FLORIDA

|                                                                                                                                                                                                                                |                                                                                                                                          |                            |                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------|
|                                                                                                                                               | Ron DeSantis, Governor                                                                                                                   | Halsey Beshears, Secretary |  |
| <b>STATE OF FLORIDA</b><br><b>DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION</b><br><b>BOARD OF ACCOUNTANCY</b><br>THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE<br>PROVISIONS OF CHAPTER 473, FLORIDA STATUTES |                                                                                                                                          |                            |                                                                                     |
| <b>CARR RIGGS &amp; INGRAM LLC</b><br>500 GRAND BLVD SUITE 210<br>MIRAMAR FL 32550                                                                                                                                             |                                                                                                                                          |                            |                                                                                     |
| <b>LICENSE NUMBER: AD0016615</b>                                                                                                                                                                                               |                                                                                                                                          |                            |                                                                                     |
| <b>EXPIRATION DATE: DECEMBER 31, 2021</b><br>Always verify licenses online at <a href="http://MyFloridaLicense.com">MyFloridaLicense.com</a>                                                                                   |                                                                                                                                          |                            |                                                                                     |
|                                                                                                                                             | Do not alter this document in any form.<br>This is your license. It is unlawful for anyone other than the licensee to use this document. |                            |                                                                                     |

## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### EXTERNAL QUALITY CONTROL REVIEW PROCESS & STATEMENT

CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program. The most recent review of our firm was performed in 2019 by Brown Edwards. **These reviews always include specific government engagements. Additionally, those review included specific local government engagements.** We received a rating of "Pass" on the 2019 report, the highest rating possible. A copy of our most recent report is presented on the following page. In addition, every engagement issued by CRI undergoes a corporate level inspection of the quality of work performed prior to issuance.

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years.



CRI Received the Single Audit Resource Center (SARC) Award for Excellence in knowledge, value, and overall client satisfaction. This award is to recognize audit firms that provide an outstanding service to their clients. The award is based on feedback received from over 25,000 nonprofit and government entities about the knowledge of their auditors, the value of the services rendered, and overall satisfaction with their 2018 fiscal year end audit.

### RESULTS OF FEDERAL OR STATE DESK REVIEWS OR FIELD REVIEWS

The Firm's governmental audit work is subject to normal, recurring peer federal and state regulatory reviews. No adverse findings have resulted from those reviews within the past 3 (three) years.

### STATUS OF DISCIPLINARY ACTION TAKEN OR PENDING LITIGATION

CRI meets all specific requirements, rules and regulations imposed by state and federal law. The firm has not been the subject of any disciplinary actions, nor are we aware of any actions pending, involving any regulatory bodies or professional organizations within the past 3 (three) years. Further, CRI is not the subject of any current or pending litigation as it relates to the services the Firm provides in the regular course of business.

### INDEPENDENCE

We confirm that Carr, Riggs & Ingram, LLC (CRI) is independent of the Town of Lauderdale-By-The-Sea as defined by generally accepted auditing standards and by standards of the U.S. Government Accountability Office's (GAO), Government Auditing Standards.

## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### Report on the Firm's System of Quality Control

To the Partners of  
Carr, Riggs & Ingram LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

---

*Your Success is Our Focus*

319 McClanahan Street, S.W. • Roanoke, Virginia 24014-7705 • 540-345-0936 • Fax: 540-342-6181 • [www.BECpas.com](http://www.BECpas.com)

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
October 3, 2019

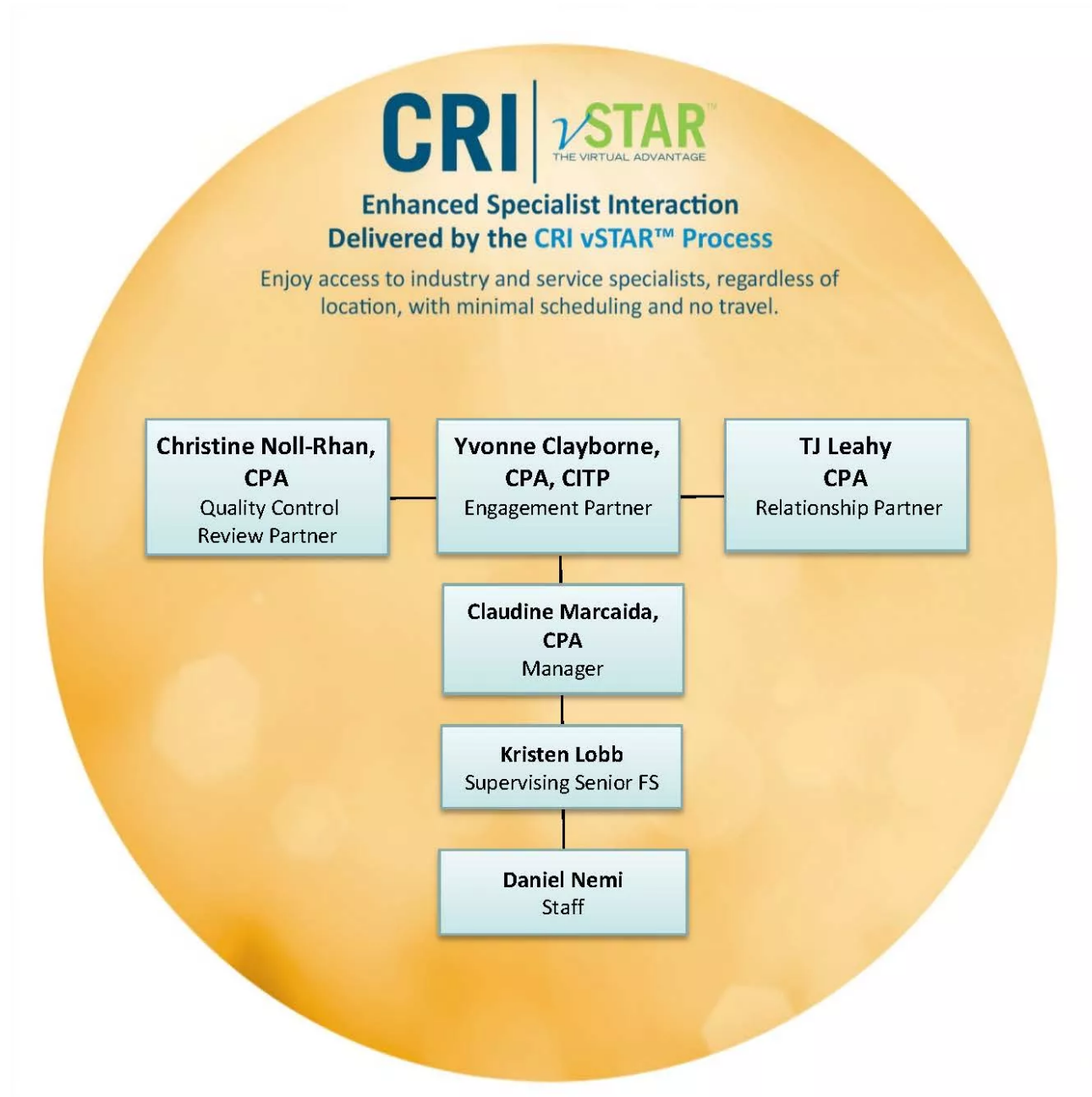


## 4. ORGANIZATION PROFILE AND QUALIFICATIONS



### KEY PROJECT PERSONNEL RESUMES AND PROFESSIONAL QUALIFICATIONS

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you. **Every member of this team has experience auditing government entities and has received government specific continuing professional education.**



# Yvonne Clayborne, CPA, CITP

## Engagement Partner

yclayborne@CRlcpa.com

321.426.3026 | Direct



### Representative Clients

- City of Maitland, Florida
- City of Satellite Beach, Florida
- City of West Melbourne, Florida
- City of Daytona Beach, Florida
- City of Daytona Beach Shores, Florida
- City of New Smyrna Beach, Florida
- City of Melbourne, Florida
- Town of Indialantic, Florida
- City of Jacksonville, Florida (Duval County)
- Martin County, Florida
- Palm Beach County, Florida
- City of Palm Bay, Florida
- City of Cocoa, Florida
- Canaveral Port Authority
- Jacksonville Port Authority
- Jacksonville Transportation Authority
- City of Cape Canaveral, Florida
- City of Titusville, Florida

### Internal Audit Engagements

- Brevard County, Florida

### Experience

Yvonne has more than 20 years of public accounting experience, and 4 years of private industry experience. Her industry experience couples external audit experience with internal auditing experience, bringing deep expertise to deliver creative business, financial, and human capital solutions to help meet the challenges of today's environment. Yvonne's experience includes the planning and supervision of financial audits as well as internal audits and consulting projects for public sector and commercial clients.

Her external audit experience has been predominately focused in audits in accordance with Government Auditing Standards, Uniform Guidance (Federal Single Audit Act), the Florida Single Audit Act and the Rules of the Florida Auditor General. Yvonne serves as one of the firm's engagement quality control reviewer for governmental audits and as a firm-designated single audit specialist. Yvonne has provided technical guidance on the specialized accounting and auditing issues related to the public sector, including the implementation of new accounting standards.

Yvonne is a frequent facilitator for training for the FICPA and the FGFOA on matters specific to audits of governmental entities. In addition to her professional activities, Yvonne remains engaged with the Brevard County community serving on the Board of the Brevard Symphony Orchestra.

### Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant - registered and licensed in Florida
- Certified Information Technology Professional (CITP)
- Advanced Single Audit Certificate (AICPA)

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Committee
- Florida Government Finance Officers' Association (FGFOA)
- Space Coast Chapter of the FGFOA

| Yvonne Clayborne, CPA, CITP                                                  |              | July 1, 2018 through June 30, 2020                                               |              |
|------------------------------------------------------------------------------|--------------|----------------------------------------------------------------------------------|--------------|
| Course                                                                       | Credit Hours | Course                                                                           | Credit Hours |
| 2018 Gov/YellowBook/Single Audit Mid-Year Update                             | 2.5          | 2019 Advanced Single Audit                                                       | 2            |
| 2018 Governmental Accounting & Auditing Update                               | 8            | 2019 ICFR Basics                                                                 | 2            |
| 2018 Risk Assessment Seminar                                                 | 2            | 2019 GASB No. 87 & All the Queen's Horses                                        | 3            |
| 2018 FPS Governmental CPE Day                                                | 3            | 2019 Single Audit Compliance Supplement Update                                   | 1            |
| 2018 A&A Update                                                              | 2            | 2019 Internal Controls                                                           | 1            |
| 2018 Actuarial Assumptions Used in GASB 74/75 OPEB Liabilities               | 1            | 2019 Governmental Accounting & Auditing Seminar                                  | 8            |
| 2019 Not-for-Profit Update                                                   | 2            | 2019 Understanding the Entity's Internal Control                                 | 2            |
| 2019 CRI's Comprehensive Approach to GASB 75                                 | 1            | 2019 Using Part 6 of the New Compliance Supplement on Internal Control           | 2            |
| 2019 Components of Risk Assessment                                           | 3            | 2020 Assurance Efficiency Team-Government & Single Audit                         | 6            |
| 2019 Mandatory SSARS Refresher                                               | 0.5          | 2020 Assurance Efficiency Team-Nonprofit & Single Audit                          | 2            |
| 2019 Fraud, Automated Controls, and Cybersecurity Risks and Responses        | 2            | 2020 Heard in the Hallways-Commonly Asked YellowBook Questions                   | 2            |
| 2019 Everything You Wanted to Know About Independence But Were Afraid to Ask | 2            | 2020 Not-for-Profit Update                                                       | 2            |
| 2019 Governmental Bond Issues, Covenants, Arbitrage & Other Unusual Stuff    | 2            | 2020 General Audit FAQ Topics                                                    | 2            |
| 2019 General SSARS Update - Session 1                                        | 2            | 2020 GASB Update                                                                 | 2            |
| 2019 GASB Update                                                             | 2            | 2020 Yellow Book Update                                                          | 2            |
| 2019 ASB Update                                                              | 2            | 2020 GASB 87 - Leases                                                            | 4            |
| 2019 FASB Update                                                             | 2            | 2020 Single Audit Basics Part 2 - Refresher & Reporting Conditions               | 2            |
| 2019 Selling Work Related to New Guidance/Standards                          | 1            | 2020 Single Audit Basics Part 1: Basics of the Single Audit - Planning & Testing | 2            |
| 2019 SOC1 - Controls Testing                                                 | 2            | 2020 Testing Journal entries & Other Adjustments                                 | 2            |
|                                                                              |              | <b>TOTAL</b>                                                                     | <b>91</b>    |

# Christine E. Noll-Rhan, CPA

## Engagement Quality Control Partner

cnollrhan@CRlcpa.com  
321.426.3039 | Direct



### Representative Clients

- City of Melbourne, Florida
- City of Fellsmere, Florida
- City of Okeechobee, Florida
- City of Satellite Beach, Florida
- Space Florida
- Town of Indialantic, Florida
- Sebastian Inlet Tax District
- Town of Orchid, Florida
- Indian River Mosquito Control District
- City of Port St. Lucie, Florida
- City of Rockledge, Florida
- Melbourne-Tillman Water Control District
- Center for Advancement of Science in Space
- Eastern Florida State College Foundation
- Town of Indian River Shores, Florida

### Internal Audit Engagement

- Brevard County, Florida

### Consulting Engagement

- Bradford County, Florida

### Experience

Christine is a certified public accountant and has 13 years of governmental audit experience. Christine works primarily with governmental and not-for-profit entities as well as on employee benefit plans. Christine is currently the audit partner for 12 governmental entities and an engagement quality control partner for over 10 governmental entities.

Christine works with governmental entities to create and improve their audited financial statements. She has hands-on experience working on government entities. Christine has in-depth knowledge of both Federal and State single audits. Her clients will tell you she is extremely organized and focuses on completing the audit in an efficient and timely manner.

Christine has been involved as a manager or partner on audits of Florida municipalities for over 5 years. She has extensive experience in auditing governmental entities.

### Education, Licenses & Certifications

- BS, Accounting, Penn State University, 2005
- Masters, Accounting, Florida Atlantic University, 2009
- Certified Public Accountant - registered and licensed in Florida, 2008
- Advanced Single Audit Certificate (AICPA)

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Family Promise of Brevard, Board Member
- Brevard Schools Foundation, Treasurer

| Christine Noll-Rhan, CPA                                                  |              | July 1, 2018 through June 30, 2020                                     |              |
|---------------------------------------------------------------------------|--------------|------------------------------------------------------------------------|--------------|
| Course                                                                    | Credit Hours | Course                                                                 | Credit Hours |
| 2018 Gov/YellowBook/Single Audit Mid-Year Update                          | 2.5          | 2019 AR/Revenue Governmental Audits                                    | 1            |
| 2018 EBP Mid-Year Audit Update                                            | 2            | 2019 Single Audit Compliance Supplement Update                         | 1            |
| 2018 Governmental Accounting & Auditing Seminar                           | 8            | 2019 Internal Controls                                                 | 1            |
| 2018 Risk Assessment Webinar                                              | 2            | 2019 Governmental Accounting & Auditing Seminar                        | 8            |
| 2018 CPEA Annual Revenue Recognition-Lease/Audit                          | 8            | 2019 Understanding the Entity's Internal Control                       | 2            |
| 2018 Actuarial Assumptions Used in GASB 74/75 OPEB Liabilities            | 1            | 2020 Assurance Efficiency Team - Gov't & Single Audit                  | 6            |
| 2018 CRI's Comprehensive Approach to GASB 75                              | 2            | 2020 Assurance Efficiency Team - Nonprofit & Single Audit              | 2            |
| 2018 A&A Update                                                           | 2            | 2020 General Audit FAQ Topics                                          | 1.5          |
| 2019 Not-for-Profit Update                                                | 2            | 2020 Not-for-Profit Update                                             | 2            |
| 2019 QC Monitoring Summary & Peer Review Hot Topics                       | 3            | 2020 Yellow Book Update                                                | 2            |
| 2019 Navigating Indirect Costs in your Single Audit                       | 2            | 2020 GASB Update                                                       | 2            |
| 2019 Components of Risk Assessment                                        | 3            | 2020 GASB 87-Leases                                                    | 2            |
| 2019 Mandatory SSARS Refresher                                            | 0.5          | 2020 GASB 34 - Fiduciary Activities                                    | 2            |
| 2019 Revenue Recognition is Here Today                                    | 2            | 2020 Single Audit Basics Part 2 - Refresher & Reporting Considerations | 2            |
| 2019 Governmental Bond Issues, Covenants, Arbitrage & Other Unusual Stuff | 2            | 2020 Testing Journal entries & Other Adjustments                       | 2            |
|                                                                           |              | <b>TOTAL</b>                                                           | <b>78.5</b>  |

# T.J. Leahy, CPA

## Relationship Partner

tleahy@CRIcpa.com

772.283.2356



### Representative Clients

- City of Port St. Lucie, FL
- City of Stuart, FL
- Town of Ocean Breeze, FL
- Martin County Property Appraiser, Stuart, FL
- Martin County Clerk of the Circuit Court
- Martin County Board of County Commissioners
- St. Lucie County, Florida
- Children's Services Council of Martin County, Stuart, FL
- Early Learning Coalition of Indian River, Martin & Okeechobee Counties, Inc Stuart, FL
- Habitat for Humanity of Palm Beach County, West Palm Beach, FL
- House of Hope, Stuart, FL
- Bastian Memorial Foundation, Pompano Beach, FL

### Experience

T.J. has more than 25 years of accounting and auditing experience. He provides a variety of services – including financial statement audits; Federal and State of Florida Single Audits, reviews and compilations; financial statement preparation; agree-upon procedures; internal controls; and business consulting. He works with clients in the government, nonprofit, manufacturing and distribution, construction, and hospitality sectors.

T.J. is an instructor at the firm wide CPE week and serves on the Quality Control Committee for CRI. He is an exceptional educator to staff of all levels and has an excellent track-record for overseeing major projects through to successful completion. T.J. is a proven leader who is very active in his community and he has been extremely successful in building CRI's South Florida unit into a highly functioning, and well trained and disciplined team of professionals.

### Education, Licenses & Certifications

- Bachelor of Science, Accounting, Florida Southern College, Lakeland, FL
- Masters in Accounting, Barry University, Miami Shores, FL
- Certified Public Accountant, Florida

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

| T.J. Leahy, CPA                                                |              | July 1, 2018 through June 30, 2020                        |              |
|----------------------------------------------------------------|--------------|-----------------------------------------------------------|--------------|
| Course                                                         | Credit Hours | Course                                                    | Credit Hours |
| 2018 Year-End GASB Update                                      | 2            | 2019 ASB Update                                           | 2            |
| 2018 Audit Areas of Concern                                    | 2            | 2019 GASB Update                                          | 2            |
| 2018 Quality Control Inspections                               | 2            | 2019 Sampling for Tests of Details & Tests of Controls    | 2            |
| 2018 Mapping IT Risks & Controls                               | 2            | 2019 General Audit FAQ Topics                             | 2            |
| 2018 EQCR Training                                             | 2            | 2019 Yellow Book Findings - What is Required              | 2            |
| 2018 AICPA's New Guide to Audit Data Analytics                 | 2            | 2019 Professional Ethics                                  | 2            |
| 2018 Peer Review Hot Topics                                    | 2            | 2019 Single Audit Basics - Part 1                         | 2            |
| 2018 GASB & YellowBook Update                                  | 2            | 2019 SOC 1 - Controls Testing                             | 2            |
| 2018 Identifying & Documenting Internal Controls               | 2            | 2019 Understanding the Entity's Internal Control          | 2            |
| 2018 State and Local Government Accounting Conference          | 16           | 2019 Single Audit Compliance Supplement Update            | 2            |
| 2018 GOV/YellowBook/Single Audit Mid-Year Update               | 2.5          | 2019 Internal Controls                                    | 1            |
| 2018 Governmental Accounting & Auditing Seminar                | 8            | 2019 Initial Audits                                       | 1            |
| 2018 Risk Assessment Webinar                                   | 2            | 2020 Assurance Efficiency Team - Nonprofit & Single Audit | 3            |
| 2018 Actuarial Assumptions Used in GASB 74/75 OPEB Liabilities | 1            | 2020 AR/Revenue Governmental Audits                       | 1            |
| 2018 CRI's Comprehensive Approach to GASB 75                   | 1            | 2020 AET - Internal Controls standardization Templates    | 1            |
| 2018 QC Monitoring Summary & Peer Review Hot Topics            | 3            | 2020 State and Local Government Accounting Conference     | 16           |
| 2019 Not-for-Profit Update                                     | 2            | 2020 Governmental Update                                  | 8            |
| 2019 Components of Risk Assessment                             | 3            |                                                           |              |
|                                                                |              | <b>TOTAL</b>                                              | <b>107.5</b> |



# Claudine Marcaida, CPA

## Audit Manager

cmarcaida@CRLcpa.com

561.427.0300 | Direct



### Representative Clients

- City of Port St. Lucie, FL
- Children's Services Council of Martin County, Stuart, FL
- House of Hope, Inc., Stuart, FL
- YMCA of the Treasure Coast, Inc., Stuart, FL
- Habitat for Humanity of Palm Beach, West Palm Beach, FL
- Town of East Hampton, New York
- Incorporated Village of Lindenhurst, New York
- Oyster Bay Water District, New York

### Experience

Claudine has more than 20 years of accounting and auditing experience, including 5 years on governmental audits. She provides a variety of services - including financial statement audits, reviews and compilations; financial statement preparation; agreed-upon procedures and internal controls. She works with clients in the nonprofit, manufacturing and distribution, construction and government sectors.

### Education, Licenses & Certifications

- BS, Accounting, The University of the State of New York, Albany
- Certified Public Accountant, licensed to practice in Florida and New York

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



| Claudine Marcaida, CPA                                                       |              | July 1, 2018 through June 30, 2020                               |              |
|------------------------------------------------------------------------------|--------------|------------------------------------------------------------------|--------------|
| Course                                                                       | Credit Hours | Course                                                           | Credit Hours |
| 2017 Year End GASB Update                                                    | 2            | 2019 Sampling for Tests of Details & Tests of Controls           | 2            |
| 2018 Parts 1&2: Not-for-Profit                                               | 4            | 2019 General Audit FAQ Topics                                    | 2            |
| 2018 ASB Special Topics & update                                             | 2            | 2019 Yellow Book Findings - What is Required                     | 2            |
| 2018 Audit Areas of Concern                                                  | 2            | 2019 Professional Ethics                                         | 2            |
| 2018 GASB & YellowBook Update                                                | 2            | 2019 Government Reporting                                        | 4            |
| 2018 Identifying & Documenting Internal Controls                             | 2            | 2019 Single Audit Basics - Parts 1&2                             | 4            |
| 2018 Peer Review Hot Topics                                                  | 2            | 2019 SOC 1 - Controls Testing                                    | 2            |
| 2018 AICPA's New Guide to Audit Data Analytics                               | 2            | 2019 Advanced Single Audit                                       | 2            |
| 2018 State and Local Government Accounting Conference                        | 16           | 2020 Assurance Efficiency Team - Government & Single Audit       | 2            |
| 2018 GOV/YellowBook/Single Audit Mid-Year Update                             | 2.5          | 2020 AET - Journal Entry Testing Tool                            | 1            |
| 2018 Risk Assessment Webinar                                                 | 2            | 2020 GASB 84 - Fiduciary Activities                              | 2            |
| 2018 Actuarial Assumptions Used in GASB 74/75 OPEB Liabilities               | 1            | 2020 State and Local Government Conference                       | 16           |
| 2018 CRI's Comprehensive Approach to GASB 75                                 | 1            | 2020 General GASB Update                                         | 1            |
| 2019 Everything You Wanted to Know About Independence But Were Afraid to Ask | 2            | 2020 GASB 84, GASB 87, and Yellow Book Updates                   | 1            |
| 2019 GASB Update                                                             | 2            | 2020 Single Audit Grant Management and Compliance Best Practices | 1            |
| 2019 ASB Update                                                              | 2            | 2020 Fraud Case Studies and Internal audit Uses and Benefits     | 1            |
|                                                                              |              | <b>TOTAL</b>                                                     | <b>89.5</b>  |

# Kristin Lobb

Supervising Senior

klobb@CRIcpa.com

321.426.3055 | Direct



## Representative Clients

- Brevard County Internal Audit
- City of Daytona Beach Shores, Florida
- City of Melbourne, Florida
- City of Palm Bay, Florida
- City of Cocoa, Florida
- Town of Indian River Shores, Florida
- City of Satellite Beach, Florida
- Town of Indialantic, Florida

## Experience

Kristen joined Carr, Riggs & Ingram in September of 2016 after completing her Bachelor's Degree in Accounting. Kristen has worked on several large governmental engagements and has three years of government audit experience. During Kristen's time with CRI, she has focused solely in the audit area and specifically in governmental and not-for-profit entities.

She attends government accounting conferences and employee benefit plan continuing education courses in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls.

## Education, Licenses & Certifications

- BS, Accounting, Florida Institute of Technology

## Professional Affiliations

- Florida Institute of Certified Public Accountants (FICPA)

| Kristen Lobb                                                   |              | July 1, 2018 through June 30, 2020                                     |              |
|----------------------------------------------------------------|--------------|------------------------------------------------------------------------|--------------|
| Course                                                         | Credit Hours | Course                                                                 | Credit Hours |
| 2018 GOV/YellowBook/Single Audit Mid-Year Update               | 2.5          | 2019 ICFR Basics                                                       | 2            |
| 2018 Governmental Accounting & Auditing Seminar                | 8            | 2019 AR/Revenue Governmental Audits                                    | 1            |
| 2018 Risk Assessment Webinar                                   | 2            | 2019 Single Audit Compliance Supplement Update                         | 1            |
| 2018 Actuarial assumptions Used in GASB 74/75 OPEB Liabilities | 1            | 2019 Internal Controls                                                 | 1            |
| 2018 CRI's Comprehensive Approach to GASB 75                   | 1            | 2019 Governmental Accounting & Auditing Seminar                        | 8            |
| 2018 A&A Update                                                | 2            | 2019 Understanding the Entity's Internal Control                       | 2            |
| 2019 Not-for-Profit Update                                     | 2            | 2020 Assurance Efficiency Team-Nonprofit & Single Audit                | 2            |
| 2018 QC Monitoring Summary & Peer Review Hot Topics            | 3            | 2020 Assurance Efficiency Team-Government & Single Audit               | 2            |
| 2019 Components of Risk Assessment                             | 3            | 2020 Testing Journal Entries & Other Adjustments                       | 2            |
| 2019 GASB Update                                               | 2            | 2020 Audit Senior Training-Parts 2,3 & 4                               | 6            |
| 2019 Sampling for Tests of Details & Tests of Controls         | 2            | 2020 Senior/Supervisor Training Combined Session (A&A and Tax)         | 2            |
| 2019 YellowBook Findings-What is Required                      | 2            | 2020 Not-for-Profit Update                                             | 2            |
| 2019 Not-for-Profit Update                                     | 2            | 2020 General Audit FAQ Topics                                          | 2            |
| 2019 Government Reporting                                      | 2            | 2020 YellowBook Update                                                 | 2            |
| 2019 Housing Programs - Auditing Basics                        | 2            | 2020 GASB Update                                                       | 2            |
| 2019 Single Audit Basics-Parts 1&2                             | 4            | 2020 GASB 87 - Leases                                                  | 2            |
| 2019 Fraud Case Studies                                        | 2            | 2020 GASB 84 - Fiduciary Activities                                    | 2            |
| 2019 SOC1 - Controls Testing                                   | 2            | 2020 Single Audit Basics Part 2 - Refresher & Reporting Considerations | 1.5          |
| 2019 Advanced Single Audit                                     | 2            | 2020 Professional Skepticism                                           | 2            |
|                                                                |              | <b>TOTAL</b>                                                           | <b>91</b>    |

# Daniel Nemi

## Staff Accountant

dnemi@CRLcpa.com

727.324.1236 | Direct



### Representative Clients

- City of Rockledge, Florida
- City of Daytona Beach, Florida
- City of Fellsmere, Florida
- City of Jacksonville, Florida
- Daytona Beach Shores, Florida
- City of Okeechobee, Florida
- City of Groveland, Florida
- Brevard County, Florida
- Town of Indialantic, Florida
- Indian River Shores, Florida
- City of Titusville, Florida
- City of Maitland, Florida
- City of Satellite Beach, Florida
- Town of Orchid, Florida
- Sebastian Inlet Tax District, Florida
- Melbourne Airport, Florida
- Titusville-Cocoa Airport, Florida

### Experience

Daniel joined Carr, Riggs & Ingram in December of 2019 after working as an Auditor in Miami, Florida. During Daniel's time with CRI, he has focused solely in the audit area and specifically in governmental entities. Daniel has experience specializing in audit for governments, nonprofits, and for profit entities.

Daniel graduated from the University of Miami in May of 2019 with a Bachelor's Degree in Accounting and is currently completing his final course of his master's degree. Daniel has completed his CPA examinations and will be receiving his licensure from the State by the end of December 2020.

### Education, Licenses & Certifications

- BS, Accounting, University of Miami, 2019

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)

| Daniel Nemi                                    |              | May, 2020 through June 30, 2020     |              |
|------------------------------------------------|--------------|-------------------------------------|--------------|
| Course                                         | Credit Hours | Course                              | Credit Hours |
| 2020 AET Project Results                       | 2            | 2020 ASB Update                     | 2            |
| 2020 Government and Single Audit               | 2            | 2020 General Audit FAQ Topics       | 2            |
| 2020 Nonprofit and Single Audit                | 2            | 2020 Not-for-Profit Update          | 2            |
| 2020 AET Journal Entry Testing                 | 1            | 2020 GASB Update                    | 2            |
| 2020 AET Using a SOC Report                    | 1            | 2020 YellowBook Update              | 2            |
| Staff Training (Combined A&A and Tax) - Part 1 | 2            | 2020 GASB 87 - Leases               | 2            |
| Audit Staff Training Parts 2, 3 & 4            | 6            | 2020 GASB 84 - Fiduciary Activities | 2            |
| 2020 FASB Update                               | 2            |                                     |              |
|                                                |              | <b>TOTAL</b>                        | <b>32</b>    |

\*Daniel joined Carr, Riggs and Ingram, LLC in May 2020. The CPE earned has been with CRI.

# RFP FORM A

Proposer: CARR, RIGGS & INGRAM, LLC

## **QUALIFICATIONS STATEMENT**

**Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.**

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)

1.1. The correct and full legal name of the Proposer CARR, RIGGS & INGRAM, LLC

1.2. Whether the business is a Sole Proprietorship, Partnership, Corporation, or other legal entity. LIMITED LIABILITY COMPANY OPERATING AS A PARTNERSHIP

1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows:

REGISTERED AGENT: STEPHEN C RIGGS III

MANAGING MEMBER: WILLIAM H. CARR

AUTHORIZED PERSONS: BRIAN BARKSDALE, KELLY BOLLINGER, SCOTT SHUMPERT, JENNIFER CHRISTENSEN

2. Please describe your company in detail.

CARR, RIGGS & INGRAM, LLC (CRI) IS A FULL-SERVICE CPA FIRM. OUR FAMILY OF CPAS AND BUSINESS ADVISORS PROVIDE AUDITING & ATTESTATION, ACCOUNTING, TAX, FORENSIC ACCOUNTING, CONSULTING, MERGER AND ACQUISITION (M&A), AND INVESTMENT BANKING SERVICES TO GOVERNMENTAL ENTITIES, NONPROFIT ORGANIZATIONS AND BUSINESSES OF ALL SIZES. WE ALSO PROVIDE GUIDANCE IN PROPERLY MANAGING TAXES, PLANNING ESTATES, FORMULATING WEALTH MANAGEMENT STRATEGIES, AND MORE. CURRENTLY RANKED AMONG THE TOP 25 LARGEST ACCOUNTING FIRMS IN THE NATION, WE ARE ONE OF THE FASTEST-GROWING FIRMS IN THE U.S. BECAUSE WE EXPAND OUR SERVICE OFFERINGS TO EVOLVE WITH OUR CLIENTS' PERSONAL AND BUSINESS NEEDS.

3. The address of the principal place of business is:

**CORPORATE OFFICE:**

901 BOLL WEEVIL CIRCLE, SUITE 200  
ENTERPRISE, AL 36330

**LOCAL OFFICE:**

3300 PGA BLVD, SUITE 700  
PALM BEACH GARDENS, FL 33410

4. Company telephone number, fax number and e-mail addresses:  
**Yvonne Clayborne**  
Phone: (321) 426-3014  
Fax: (321) 701-6114  
Email: [yclayborne@cricpa.com](mailto:yclayborne@cricpa.com)  
**TJ Leahy**  
Phone (561) 427-0300  
Fax (561) 427-0301  
Email: [tleahy@cricpa.com](mailto:t Leahy@cricpa.com)
5. Number of employees: OVER 1,900
6. Name of employees to be assigned to this Project: TJ LEAHY, YVONNE CLAYBORNE, CHRISTINE NOLL-RHAN, CLAUDINE MARCAIDA, KRISTEN LOBB, DANIEL NEMI
7. Company identification numbers for the Internal Revenue Service: 72-1396621
8. Provide Broward County business tax receipt number, if applicable, and expiration date:  
N/A
9. Indicate how many years has your organization been in business? Does your organization have a specialty?

CARR, RIGGS & INGRAM, LLC (CRI) HAS BEEN IN BUSINESS OVER 23 YEARS. CRI PROVIDES SERVICES TO VIRTUALLY ALL TYPES OF ORGANIZATIONS, BUT WE HAVE INDUSTRY-FOCUSED TEAMS FOR THE FOLLOWING: GOVERNMENTS, EMPLOYEE BENEFIT PLANS, NONPROFITS, CONSTRUCTION, CAPTIVE INSURANCE, FINANCIAL INSTITUTIONS, HEALTHCARE, INSURANCE, AND MANUFACTURING & DISTRIBUTION.

10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and contact information and cost of work completed.

Town of Indian River Shores, Florida  
Financial Statement Audit  
Heather Christmas, Town Treasurer  
(772) 231-1771  
Fees for FY 2019 Audit: \$26,500

Town of Orchid, Florida  
Financial Statement Audit  
Noah Powers, Town Manager  
(772) 581-2770  
Fees for FY 2019 Audit: \$17,500

City of West Melbourne, Florida  
Financial Statement Audit  
Margi Starkey, Finance Director  
(321) 837-7759  
Fees for FY 2019 Audit: \$53,800

11. Have you ever failed to complete any work awarded to you? If so, where and why? NO

12. Provide the following information concerning all contracts that are similar in nature or use the same project team proposed for this project that are **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

The information below is related to contracts that are similar in nature that are using members of the same project team that are in progress as of the date of this proposal. The listing does not include all projects for which the partners proposed for this engagement are assigned, as the levels of responsibility vary depending on whether they are the engagement partner or the quality control partner. Please refer to Section 5 of this proposal document for a more comprehensive listing.

| <b>Name of Project</b> | <b>Contract with:</b>          | <b>Contract Amount</b> | <b>Estimated Completion Date</b> | <b>% of Completion to Date</b> |
|------------------------|--------------------------------|------------------------|----------------------------------|--------------------------------|
| FY 2020 Audit          | City of Daytona Beach, FL      | \$85,800               | March 22, 2021                   | 25%                            |
| FY 2020 Audit          | City of Groveland, FL          | \$42,000               | March 31, 2021                   | 20%                            |
| FY 2020 Audit          | City of Melbourne, FL          | \$86,000               | February 28, 2021                | 25%                            |
| FY 2020 Audit          | City of Port St. Lucie, FL     | \$95,000               | April 30, 2021                   | 10%                            |
| FY 2020 Audit          | Town of Lake Clarke Shores, FL | \$25,000               | February 28, 2021                | 5%                             |
| FY 2020 Audit          | City of Rockledge, FL          | \$55,000               | March 15, 2021                   | 20%                            |

13. Provide the following information for any sub-consultants you will engage if awarded the contract.

| <b>Subcontractor Name</b> | <b>Address</b> | <b>Work to be Performed</b> |
|---------------------------|----------------|-----------------------------|
| N/A                       |                |                             |
|                           |                |                             |
|                           |                |                             |
|                           |                |                             |

*The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.*



## RFP Form B

Proposer: CARR, RIGGS & INGRAM, LLC

### REFERENCE FORM

Forms A, B & C are available in WORD format from the Town Clerk upon request.

### ***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.***

Give names, addresses and telephone numbers of four individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1.     Name of Contact: Margi Starkey  
          Title of Contact: Finance Director                      Email: mstarkey@westmelbourne.org  
          Telephone Number: 321-837-7759                      Fax Number: 321-768-2390  
          Project: City of West Melbourne, Florida
  
2.     Name of Contact: Noah Powers  
          Title of Contact: Town Manager                      Email: townmanager@townoforchid.com  
          Telephone Number: 772-581-2770                      Fax Number: 772-581-2271  
          Project: Town of Orchid, Florida
  
3.     Name of Contact: Heather Christmas  
          Title of Contact: Town Treasurer                      Email:irstt@irshores.com  
          Telephone Number: 772-231-1771                      Fax Number: 772-231-4348  
          Project: Town of Indian River Shores, Florida
  
4.     Name of Contact: Brittany Jumper  
          Title of Contact: Support Services Director            Email: bjumper@satellitebeach.org  
          Telephone Number: 321-773-1391                      Fax Number: 321-779-1388  
          Project: City of Satellite Beach, Florida

## RFP FORM D

Proposer: CARR, RIGGS & INGRAM, LLC

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.** The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

### **PROPOSER'S CERTIFICATION**

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, nor to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.

CARR, RIGGS & INGRAM, LLC

Name of Business



By:

Signature

YVONNE M. CLAYBORNE, PARTNER

Print Name and Title

215 BAYTREE DRIVE

MELBOURNE, FLORIDA 32940

Mailing Address

## 5. EXPERIENCE



| RELATIONSHIP                                                                                                                          | TIMELINE       | SERVICE DESCRIPTION                                                  | RELEVANT POINTS TO CONSIDER                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City of Daytona Beach Shores, Florida<br>Kurt Swartzlander, Finance Director<br>386-763-5329<br>kswartzlander@cityofdbs.org           | 2008 - Present | Financial Audit and Preparation of CAFR                              | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |
| City of Maitland, FL<br>Jerry Gray, Finance Director<br>407-539-6201<br>jgray@itsmymaitland.com                                       | 2018 - Present | Financial Audit of CAFR                                              | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| City of Satellite Beach, Florida<br>Courtney Barker<br>City Manager<br>321-773-1391<br>cbarker@satellitebeach.org                     | 2001 - Present | Financial Audit and Preparation of CAFR                              | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |
| City of Rockledge, Florida<br>Matthew Trine, Finance and Risk Management Director<br>321-221-7540<br>mtrine@cityofrockledge.com       | 2016 - Present | Financial Audit, Preparation of CAFR, Federal and State Single Audit | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| School District of St. Lucie County, Florida<br>Michelle Thomas, CFO<br>772-429-3970<br>michelle.thomas@stlucieschools.org            | 2017 - Present | Internal Accounts Audit                                              | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| City of Fellsmere, Florida<br>Putnam Moreman<br>Dir. of Finance and Accounting<br>772-646-6304<br>financedirector@cityoffellsmere.org | 2015 - Present | Financial Audit                                                      | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| Sebastian Inlet District Commission<br>Dave Kershaw, Finance Director<br>321-724-5175<br>dkershaw@sitd.us                             | 1991 - Present | Financial Audit                                                      | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |

## 5. EXPERIENCE



| RELATIONSHIP                                                                                                                            | TIMELINE       | SERVICE DESCRIPTION                                         | RELEVANT POINTS TO CONSIDER                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| City of Daytona Beach, Florida<br>Patricia Bliss, Chief Financial Officer<br>386-671-8060<br>blissp@codb.us                             | 2014 - Present | Financial Audit of CAFR, Federal and State Single Audit     | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| City of Melbourne, Florida/Melbourne Airport Authority, Florida<br>Jeff Towne, Finance Director<br>321-608-7010<br>jeff.towne@mlbfl.org | 1978 - Present | Financial Audit of CAFR, Federal and State Single Audit     | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |
| City of Okeechobee, Florida<br>India Riedel, Finance Director<br>863-763-9818                                                           | 2001 – Present | Financial Audit                                             | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |
| Town of Indian River Shores, Florida<br>Heather Christmas, Town Treasurer<br>772-231-1771<br>irsttt@irshores.com                        | 2016- Present  | Financial Audit                                             | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| Town of Orchid, Florida<br>Noah Powers, Town Manager<br>772-581-2770<br>townmanager@townoforchid.com                                    | 2018-Present   | Financial Audit                                             | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                    |
| Town of Indialantic, Florida<br>Michael Casey<br>Town Manager<br>321-723-2242<br>mcasey@indialantic.com                                 | 2001-Present   | Financial Audit                                             | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |
| City of West Melbourne, Florida<br>Margi Starkey, Finance Director<br>321-837-7759<br>mstarkey@westmelbourne.org                        | 2013-Present   | Financial Audit and Preparation of CAFR, State Single Audit | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul> |

## 5. EXPERIENCE



| RELATIONSHIP                                                                                                                                        | TIMELINE       | SERVICE DESCRIPTION              | RELEVANT POINTS TO CONSIDER                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Indian River Mosquito Control District<br>Doug Carlson, Director<br>772-562-2393<br>doug.carlson@irmosquito2.org                                    | 2018 – Present | Financial Audit                  | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> </ul>                                                          |
| Melbourne-Tillman Water Control District<br>Dan Anderson, District Manager<br>321-723-7233<br>dra@melbournetillman.org                              | 1999 – Present | Financial Audit                  | <ul style="list-style-type: none"> <li>• Water/Sewer</li> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> </ul> |
| Brevard County, Florida<br>Frank Abbate, County Manager<br>321-633-2031<br>frank.abate@brevardcounty.us                                             | 2012 - Present | Internal Audit                   | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul>                       |
| City of Fort Lauderdale, Florida<br>Linda Logan-Short<br>Chief Financial Officer/Deputy Director<br>954-828-5167<br>llogan-short@fortlauderdale.gov | 2016 - Present | Construction Audits & Consulting | <ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationships</li> </ul>                       |

## 6. APPROACH TO PROVIDING SERVICES



### PROPOSED AUDIT STRATEGY

GAAP provides a conceptual framework for accounting, financial reporting, and disclosure. Your application of GAAP varies depending on your facts and circumstances—and interpretations.

Our general audit approach as described below is tailored to address the nature and inherent risk of each area. For significant areas, we will:

- Meet with management to gain an understanding of management's processes and controls.
- Assess and test such controls, as necessary.
- Perform substantive analytical audit procedures and tests of details, as appropriate.

In certain complex areas, we may use functional specialists (e.g. information technology (IT), valuation of investments, and review of actuarial assumptions and calculations) to assist in the evaluation of complicated transactions and judgmental account balances. Additionally, we will review the financial statement disclosures and evaluate the overall transparency of the Town of Lauderdale-By-The-Sea's financial reporting.

Taking into account various items related to the Town of Lauderdale-By-The-Sea, such as—but not limited to—industry expertise, knowledge of your organization, preliminary risk assessments, materiality, and the judgmental nature of the accounts, we have outlined below the likely key areas of audit focus and our tentative proposed strategy.

| PROPOSED AUDIT STRATEGY           |               |                  |                        |                 |              |                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------|---------------|------------------|------------------------|-----------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   |               |                  | Substantive Procedures |                 |              | Notes                                                                                                                                                                                                                                                                                                                                                               |
| Significant Areas                 | Level of Risk | Test of Controls | Analytics              | Test of Details | Use of CAATs |                                                                                                                                                                                                                                                                                                                                                                     |
| Initial audit procedures          | High          | X                | X                      | X               | X            | <ul style="list-style-type: none"> <li>• First time audit - all areas will be impacted.</li> <li>• We also will perform the requisite predecessor/successor communications.</li> </ul>                                                                                                                                                                              |
| Fraud risks                       | Medium        | X                | X                      | X               | X            | <ul style="list-style-type: none"> <li>• Will meet AICPA requirements of fraud testing.</li> <li>• Fraud is considered an intentional act that results in a material misstatement of the financial statements.</li> <li>• We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.</li> </ul> |
| Financial reporting               | Medium        | X                | X                      | X               | X            | <ul style="list-style-type: none"> <li>• Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.</li> </ul>                                                                                                                                                                 |
| Other estimates and contingencies | Medium        | X                | X                      | X               |              | <ul style="list-style-type: none"> <li>• Compensated absences – we will perform tests of details and substantive analytics to substantiate accuracy of account balance.</li> </ul>                                                                                                                                                                                  |
| Manual journal entries            | Medium        | X                |                        | X               | X            | <ul style="list-style-type: none"> <li>• Manual journal entries are risky.</li> </ul>                                                                                                                                                                                                                                                                               |

## 6. APPROACH TO PROVIDING SERVICES



| PROPOSED AUDIT STRATEGY                               |               |                        |           |                 |              |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------|---------------|------------------------|-----------|-----------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                       |               | Substantive Procedures |           |                 | Notes        |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Significant Areas                                     | Level of Risk | Test of Controls       | Analytics | Test of Details | Use of CAATs |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Entity level controls                                 | Medium        | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>We will gain an understanding of the control environment, risk assessment, monitoring, information and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach.</li> <li>Our goal is to leverage management's processes to the degree possible, which increases efficiency.</li> </ul> |
| IT systems                                            | High          | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data.</li> <li>The IT security, computer operations and program change controls for financially significant applications are vital.</li> </ul>                                                                  |
| Capital assets and related expenditures               | Low           | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>Capital assets are significant due to the account balance</li> </ul>                                                                                                                                                                                                                                                                                                                        |
| Accounts payable and related expenditures             | Low           | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.</li> </ul>                                                                                                                                                                                                                              |
| Payroll, related liabilities and payroll expenditures | Medium        | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>Payroll liability accounts and related expenditures are significant due to the account balance and payroll expenditures comprise a significant portion of Town of Lauderdale-By-The-Sea's expenditures.</li> </ul>                                                                                                                                                                          |
| Unearned revenue                                      | Medium        | X                      |           | X               |              | <ul style="list-style-type: none"> <li>Unearned revenue is significant due to the nature of revenue recognition.</li> </ul>                                                                                                                                                                                                                                                                                                        |
| Cash and cash equivalents                             | Low           | X                      |           | X               |              | <ul style="list-style-type: none"> <li>Cash is significant because of the large account balance and number of transactions impacting account.</li> </ul>                                                                                                                                                                                                                                                                           |



## 6. APPROACH TO PROVIDING SERVICES



| PROPOSED AUDIT STRATEGY |               |                        |           |                 |              |                                                                                                                                                                                                                                                                                                                                     |
|-------------------------|---------------|------------------------|-----------|-----------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                         |               | Substantive Procedures |           |                 | Notes        |                                                                                                                                                                                                                                                                                                                                     |
| Significant Areas       | Level of Risk | Test of Controls       | Analytics | Test of Details | Use of CAATs |                                                                                                                                                                                                                                                                                                                                     |
| Revenue recognition     | High          | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>The Town generates revenue through assessment of taxes, charges for services and fees for sewer utilities and parking.</li> <li>We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area.</li> </ul> |
| Accounts receivable     | Medium        | X                      | X         | X               | X            | <ul style="list-style-type: none"> <li>Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.</li> </ul>                                                                                                       |

## 6. APPROACH TO PROVIDING SERVICES



| TIMING OF AUDIT PROCEDURES                                |               |
|-----------------------------------------------------------|---------------|
| STAGE #1: Client Acceptance & Pre-Planning                | DATE          |
| Appointment of audit firm                                 | December 2020 |
| Ongoing consultation on major issues and developments     | Continuous    |
| Meet with management to discuss business risks and scope. | December 2020 |
| Hold CRI engagement team planning meetings                | December 2020 |

| STAGE #2: Risk Assessment & Audit Strategy                    | DATE         |
|---------------------------------------------------------------|--------------|
| Gain understanding of significant processes and key controls  | January 2021 |
| Perform testing key controls to reduce substantive testing    | January 2021 |
| Determine nature, timing and extent of substantive procedures | January 2021 |
| Perform selected substantive procedures as of interim date    | January 2021 |
| Finalize and communicate plan to management/governance        | January 2021 |

| STAGE #3: Audit Execution                                                                      | DATE                       |
|------------------------------------------------------------------------------------------------|----------------------------|
| Conduct remaining substantive tests based on the results of audit procedures performed to date | February 2021 - March 2021 |
| Discuss results of audit work with management                                                  | March 2021                 |

| STAGE #4: Report & Monitor                                  | DATE       |
|-------------------------------------------------------------|------------|
| Review audited financial statements                         | April 2021 |
| Meet with management/governance to discuss results of audit | April 2021 |
| Issue audited financial statements to the Town              | April 2021 |
| Present audited financial statements to the Commission      | April 2021 |

## 6. APPROACH TO PROVIDING SERVICES



### AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

### ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

### INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.

## 6. APPROACH TO PROVIDING SERVICES

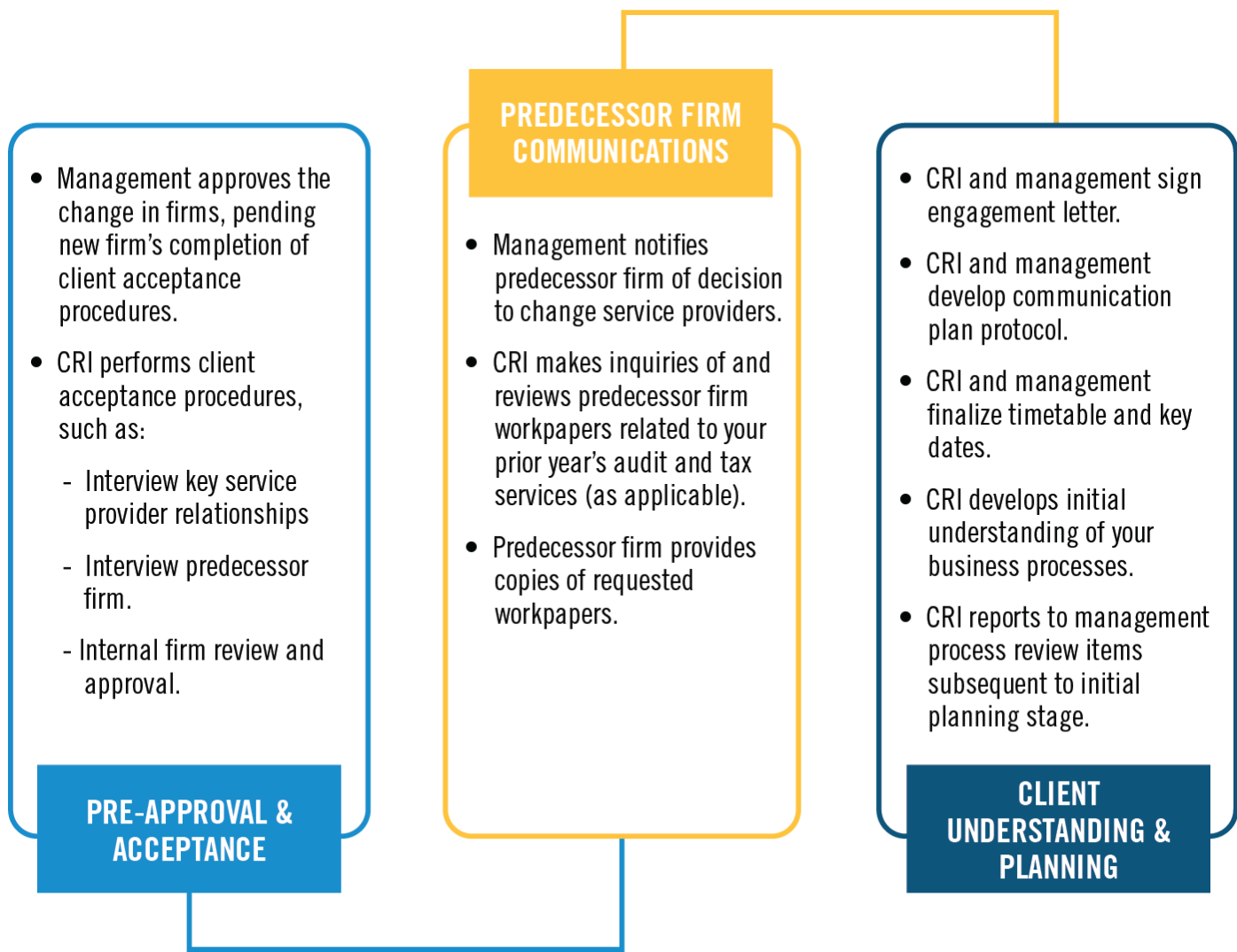


### TRANSITIONING YOU

When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Town of Lauderdale-By-The-Sea's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:



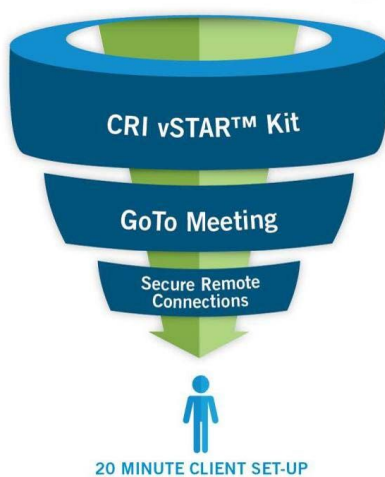
## 6. APPROACH TO PROVIDING SERVICES



### CLIENT SERVICE IN TIMES OF CRISIS

Amidst the Coronavirus pandemic, CRI assembled a cross-functional team of professionals who have worked tirelessly to put into action our preparedness plans to ensure continuity of services for our clients. These teams, along with firm leadership, have monitored the latest updates and developments related to the Coronavirus crisis while maintaining uninterrupted delivery of services to you. We understand that being able to rely on advisors will help ease your mind and position you in a proactive stance for the future, and we want to assure you that our CRI professionals remain available to assist you with your current needs. While the methods by which you communicate with your advisor may differ during this time, the level of quality delivered by the professionals you know and trust will remain the same. CRI will continue with our proactive approach to interpreting new legislation and disseminating news of opportunities as they're made available in order to help provide stability and actionable solutions for you.

In addition to CRI's unwavering levels of client service, we have the tools and technology needed to provide a range of services in a remote environment. These offerings include virtual meeting software, secure file sharing, and more to continue to ensure proper compliance.



Since the pandemic began CRI has been very successful in keeping our audits moving forward by continuing great communication and being flexible and innovative in the way we have overcome various hurdles. Any on-site time lost could easily be replaced by remote work using our patented vSTAR™ system which allows us to do all the same system walkthroughs and observations that we would normally do if we were on-site. The CRI virtual Smart Tech Audits & Reviews (vSTAR)™ process combines minimal hardware, collaborative software, and cameras to allow us to perform all of our audit engagement virtually and in real time. This is neither a “remote audit” nor a “desk review,” both of which often involve electronic file transfers and little interaction with management. Instead, using the CRI vSTAR™ tools, the virtual audit includes dialogue with process owners virtually through recorded video meetings with screen sharing, captures and shares information electronically, and integrates technology seamlessly. Our goal is to provide you with the same high-quality audit services through more focused planning, with reduced distraction.

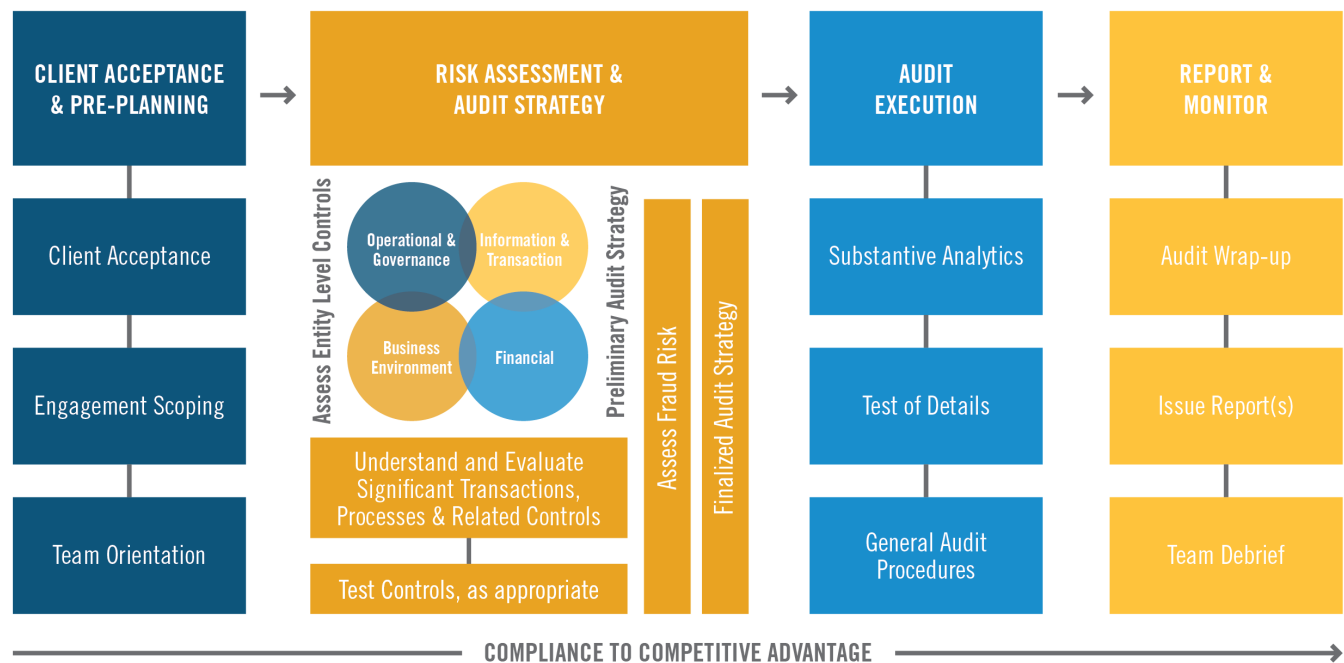
The CRI vSTAR™ process provides you with the same access to our specialists involved in your audit – regardless of the circumstances. Additionally, all of our auditors are provided laptops which provide them with VPN (secure network) access to our audit software. This allows our auditors to gather information – through Smartsheet, Share File, CRI vStar or through read-only access to the Town's financial system – to perform audit procedures from remote locations. With this being said, we have sufficient staff and technological resources to ensure the audit timeline is not impacted by the Coronavirus Pandemic and we would entirely be able to stay on-track provided that we can receive documents from the Town electronically and obtain read-only access to the GL system. We would also need an initial coordination between our Information Technology team and the Town's Information Technology Department to ensure that security protocols for both the Town and for CRI continue to be maintained. In conclusion, we are highly confident that any physical access limitations would not impact the audit timeline.

## 6. APPROACH TO PROVIDING SERVICES



### CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



# 6. APPROACH TO PROVIDING SERVICES



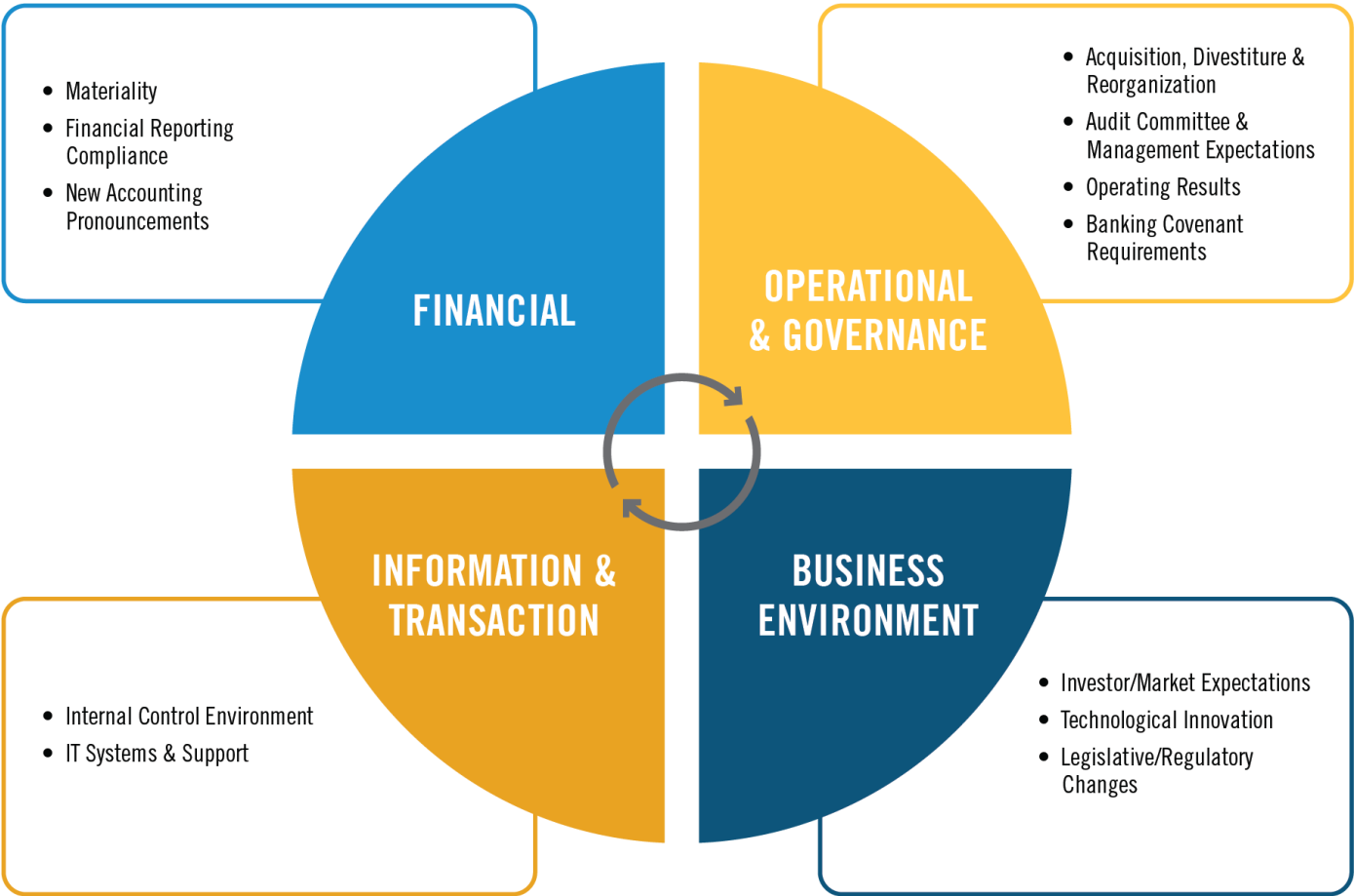
## CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and the Town of Lauderdale-By-The-Sea’s team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI’s audit approach occurs within a framework of our client’s business and industry; therefore, we assess risk by:

- Understanding management’s perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



## 6. APPROACH TO PROVIDING SERVICES



### CRI AUDIT FRAMEWORK

Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of the Town of Lauderdale-By-The-Sea's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



## 6. APPROACH TO PROVIDING SERVICES



### a. PROPOSED SEGMENTATION OF THE ENGAGEMENT

#### STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

#### STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

#### STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details):  
Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

#### STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.

## 6. APPROACH TO PROVIDING SERVICES



### b. LEVEL OF STAFF TO BE ASSIGNED TO EACH SEGMENT OF THE ENGAGEMENT

The level of staff expected by segment are as follows:

| AUDIT OF THE FINANCIAL STATEMENTS OF THE TOWN: |         |         |            |       |       |
|------------------------------------------------|---------|---------|------------|-------|-------|
| SEGMENT                                        | PARTNER | MANAGER | SUPERVISOR | STAFF | TOTAL |
| Client Acceptance and Pre-Planning             | 2       | 2       | 1          | 1     | 6     |
| Risk Assessment and Audit Strategy             | 6       | 16      | 24         | 24    | 70    |
| Audit Execution                                | 24      | 40      | 48         | 50    | 162   |
| Report and Monitoring                          | 16      | 16      | 16         | 8     | 56    |
| <b>TOTAL</b>                                   | 48      | 74      | 89         | 83    | 294   |

| AUDIT OF THE FINANCIAL STATEMENTS OF THE VFD PENSION PLAN: |         |         |            |       |       |
|------------------------------------------------------------|---------|---------|------------|-------|-------|
| SEGMENT                                                    | PARTNER | MANAGER | SUPERVISOR | STAFF | TOTAL |
| Client Acceptance and Pre-Planning                         | 1       | 1       | 1          | 1     | 4     |
| Risk Assessment and Audit Strategy                         | 2       | 2       | 4          | 4     | 12    |
| Audit Execution                                            | 8       | 12      | 16         | 24    | 60    |
| Report and Monitoring                                      | 6       | 2       | 2          | 4     | 14    |
| <b>TOTAL</b>                                               | 17      | 17      | 23         | 33    | 90    |

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to: (1) Set-up the audit by reviewing the mapping of the Town of Lauderdale By-The-Sea's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary; (2) Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

### c. TYPE AND EXTENT OF ANALYTICAL PROCEDURES TO BE USED IN THE ENGAGEMENT

Analytical review procedures will be used in planning the nature, timing and extent of most audit procedures performed by CRI. Examples of analytical procedures used include comparisons to prior year balances and amounts from the Town's financial reports as well as comparisons to current year budgets using the Town's budget documents. Likewise, they will be used on an overall basis to test the results of the procedures we perform.

Throughout the audit, we will use analytical procedures such as historical trend comparisons, and prior-year actual to current-year actual comparisons on selected, related groups of accounts from the Town's financial reports and budget documents. These are invaluable audit procedures that assist us in streamlining our audit work while "zeroing" in on major issues for management's consideration. Thus, this approach provides advantages for both the Town as well as the auditors.

## 6. APPROACH TO PROVIDING SERVICES



### **d. APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE TOWN'S INTERNAL CONTROL STRUCTURE**

We gain an understanding of the Town's internal controls by walking through transactions from the beginning to the end. The walk-throughs are performed through observation and inquiry.

Our understanding of the internal control structure will include the following:

- Obtaining an understanding of the Town's control environment, risk assessments, control activities, information and communication and monitoring systems as they relate to operations.
- This understanding is obtained through review of the existing policies and procedures, flowcharts, inquiries of personnel, inspection of documents and records, and observation of the activities and operations. This understanding would include accounting and administrative controls in place to ensure that the Town complies with applicable laws and regulations and internal accounting policies and procedures.
- Documenting that understanding by summarizing key internal controls that we intend to place reliance on for substantive testing
- Utilizing a transactional walk-through to determine whether a policy or procedure has been placed in operation.
- Assessing control risk by evaluating the effectiveness of the Town's internal control structure policies and procedures in preventing or detecting material misstatements in the financial statements.
- Performing dual tests of controls and transactions (accounting and administrative) to evaluate the effectiveness of such policies and procedures.

### **e. APPROACH TO BE TAKEN IN DETERMINING LAWS AND REGULATIONS THAT WILL BE SUBJECT TO AUDIT TEST WORK**

CRI will utilize our experience and compliance templates to assist in our testing procedures over laws and regulations. Due to the quantity of governments we audit we have developed compliance testing templates which we update each year using the applicable sections of Florida Statutes and other regulatory requirements. We have a template that is specifically tailored for municipalities which would be used on your audit. In order to meet our Yellow Book obligations, when testing compliance with laws and regulations we will focus on the matters which could have a direct and material impact on the Town's financial statements. If we identify immaterial instances of potential non-compliance we will share the findings with the Town in the form of a recommendation so that it can be resolved in the future and governance can monitor it further as they deem necessary.

## 6. APPROACH TO PROVIDING SERVICES



### f. APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES FOR PURPOSES OF TESTS OF COMPLIANCE

In order to test compliance with laws and regulations, CRI will take the following approach to audit samples:

- Determine which law or regulation is necessary for testing and discuss with management any concerns related to compliance.
- Obtain general ledger listings, warrant listings and check registers, or other detail listings related to the requirements that may be necessary for testing and develop a reasonable sample size or procedures to perform in order to accomplish the goal of testing for compliance. Sample sizes typically range from 5 to 60 depending on the population size.
- We then may analytically scan the listing, judgmentally select, randomly select (using our IDEA and/or ActiveData software), or haphazardly select items for testing of the necessary compliance requirements.

## 7. COMPENSATION



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

Our professional fees are based on the key assumptions that the Town of Lauderdale-By-The-Sea will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at the Town of Lauderdale-By-The-Sea's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the Town of Lauderdale-By-The-Sea.
- Not experience a significant change in business operations or financial reporting standards.

# RFP Form C

Proposer: CARR, RIGGS & INGRAM, LLC

## PRICE PROPOSAL FORM

Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL  
TO BE DEEMED RESPONSIVE.***

Name of Proposer: CARR, RIGGS & INGRAM, LLC

Name of authorized representative of Proposer: YVONNE M. CLAYBORNE

### Project Cost

|         | <b>Deliverables</b>                                            | <b>Professional Services Fee</b> | <b>Reimbursements</b> |
|---------|----------------------------------------------------------------|----------------------------------|-----------------------|
| FY 2020 | CAFR                                                           | \$32,000                         | N/A                   |
|         | VFD Pension Audit                                              | \$8,000                          | N/A                   |
|         | Single Audit (if necessary)                                    | \$4,300                          | N/A                   |
|         | Other reimbursements                                           |                                  |                       |
|         |                                                                |                                  |                       |
| FY 2021 | CAFR                                                           | \$32,000                         | N/A                   |
|         | VFD Pension Audit                                              | \$8,000                          | N/A                   |
|         | Single Audit (if necessary)                                    | \$4,300                          | N/A                   |
|         | Other reimbursements                                           |                                  |                       |
|         |                                                                |                                  |                       |
| FY 2022 | CAFR                                                           | \$32,600                         | N/A                   |
|         | VFD Pension Audit                                              | \$8,150                          | N/A                   |
|         | Single Audit (if necessary)                                    | \$4,300                          | N/A                   |
|         | Other reimbursements                                           |                                  |                       |
|         |                                                                |                                  |                       |
| FY 2023 | CAFR                                                           | \$32,600                         | N/A                   |
|         | VFD Pension Audit                                              | \$8,150                          | N/A                   |
|         | Single Audit (if necessary)                                    | \$4,300                          | N/A                   |
|         | Other reimbursements                                           |                                  |                       |
|         |                                                                |                                  |                       |
| FY 2024 | CAFR                                                           | \$33,200                         | N/A                   |
|         | VFD Pension Audit                                              | \$8,300                          | N/A                   |
|         | Single Audit (if necessary)                                    | \$4,300                          | N/A                   |
|         | Other reimbursements                                           |                                  |                       |
|         |                                                                |                                  |                       |
|         | Total 5 Year Cost: (Excluding Single Audits) \$ <u>203,000</u> |                                  |                       |

Instructions: Show the project cost for each deliverable your firm will provide per the requested scope of work. Include the fees associated with each proposed deliverable.

Fees should be detailed to the extent possible per deliverable, with estimated out-of-pocket expenses separate from the proposed fees for professional services.

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project Cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission / public meetings to present the report and discuss the findings of the report.

Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

---

#### Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

| Additional Work |                    |
|-----------------|--------------------|
| <u>Title:</u>   | <u>Hourly Rate</u> |
| Partner         | \$275              |
| Manager         | \$175              |
| Senior          | \$125              |
| Staff           | \$110              |

By: 

Date: 11/19/20

Name: YVONNE M. CLAYBORNE

Title: PARTNER

## 8. ADDITIONAL INFORMATION



CARR, RIGGS & INGRAM  
ACTS ON **DIVERSITY & INCLUSION**



CEO **ACTION** FOR  
**DIVERSITY & INCLUSION**



**At the end of the day, we are nothing without our people. We want to ensure that all of our people feel a sense of belonging at CRI by being their true, authentic selves—and respected for what they bring to the table.”**

– Bill Carr, CRI Managing Partner

The world in which we live and work is full of complexities and tensions that can have a monumental impact on our communities. Considering how much time our employees spend in their places of work, we must be able to not only address those topics that can cause tensions and complexities, but to do so with openness and compassion.

Research shows that diversity in the workplace environment increases creativity and innovation, promotes higher quality decisions, and enhances economic growth. Because of these factors, among others, Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage.

When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. The **CEO Action for Diversity & Inclusion™** is the largest CEO-driven business commitment to advance inclusion and diversity within the workplace. Forged by the notion that addressing diversity and inclusion is not a competitive issue, but a societal one, recognizing this commitment starts at the executive level. We are excited that CRI is now a part of more than 50 other leading accounting firms in the nation, and more than 900 of the world's leading companies and business organizations, who are set on leveraging their voices to advancing inclusion and diversity in today's workplace.

We are proud of the people that represent our firm and the culture that our people perpetuate. Together we are committed to working to address issues, facilitate uncomfortable conversations, and learn from one another, all with the sole purpose of driving meaningful change.

To learn more about the **CEO Action for Diversity & Inclusion™**, please visit their website at [CEOAction.com](http://CEOAction.com).



## 8. ADDITIONAL INFORMATION



Founded on the notion that “everybody counts,” CRI ID (CRI Inclusion & Diversity) advances the firm by fostering the expansion of our cultural horizons. We seek to accomplish this by respecting and welcoming individuality, embracing diversity, facilitating both personal and professional growth, and empowering all of our people to bring their true, authentic selves to work each and every day.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
11/04/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|                                                                                                                                                                       |                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PRODUCER</b><br>1-847-385-6800<br>Edgewood Partners Insurance Center<br>Lemme, a division of EPIC<br>111 West Campbell<br>4th Floor<br>Arlington Heights, IL 60005 | <b>CONTACT NAME:</b> Cathy Kuehl<br><b>PHONE (A/C, No. Ext):</b> 847-385-6800<br><b>FAX (A/C, No):</b><br><b>E-MAIL ADDRESS:</b> PSGCerts@lemme.com             |
| <b>INSURED</b><br>Carr, Riggs & Ingram, LLC<br>901 Boll Weevil Circle, Suite 200<br>Enterprise, AL 36330                                                              | <b>INSURER(S) AFFORDING COVERAGE</b><br>INSURER A: Scottsdale Ins Co and various insurers<br>INSURER B:<br>INSURER C:<br>INSURER D:<br>INSURER E:<br>INSURER F: |

## COVERAGES

CERTIFICATE NUMBER: 60684845

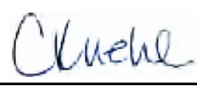
REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                         | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|---------------|-------------------------|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br><input type="checkbox"/> OTHER: |           |          |               |                         |                         | EACH OCCURRENCE<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$<br>MED EXP (Any one person) \$<br>PERSONAL & ADV INJURY \$<br>GENERAL AGGREGATE \$<br>PRODUCTS - COMP/OP AGG \$<br>\$ |
|          | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY                                         |           |          |               |                         |                         | COMBINED SINGLE LIMIT (Ea accident) \$<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                 |
|          | <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR<br><b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE<br><br>DED <input type="checkbox"/> RETENTION \$                                                                                                                           |           |          |               |                         |                         | EACH OCCURRENCE \$<br>AGGREGATE \$<br>\$                                                                                                                                              |
|          | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y / N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                           |           | N/A      |               |                         |                         | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/><br>E.L. EACH ACCIDENT \$<br>E.L. DISEASE - EA EMPLOYEE \$<br>E.L. DISEASE - POLICY LIMIT \$                      |
| A        | <b>Professional Liability</b>                                                                                                                                                                                                                                                             |           |          | HWS0000110    | 08/07/20                | 08/07/21                | <b>Each Claim</b> 1,000,000<br><b>Aggregate</b> 1,000,000                                                                                                                             |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

|                                                                                                                  |                                                                                                                                                                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Town of Lauderdale-By-The-Sea, Florida<br><br>4501 Ocean Drive<br><br>Lauderdale-By-The-Sea, FL 33308<br><br>USA | <b>CANCELLATION</b><br><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br>AUTHORIZED REPRESENTATIVE<br> |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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# CERTIFICATE OF LIABILITY INSURANCE

CARRR-2

OP ID: JR

DATE (MM/DD/YYYY)

11/04/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|                                                                                                               |  |                                                                                                                                                                                  |  |
|---------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>PRODUCER</b><br>Whittaker-Warren Insurance<br>P.O. Box 311283<br>Enterprise, AL 36331<br>Forrest J. Warren |  | <b>CONTACT NAME:</b> Forrest J. Warren<br><b>PHONE (A/C, No, Ext):</b> 334-347-2631<br><b>E-MAIL ADDRESS:</b> Jennifer@whittakerwarren.com<br><b>FAX (A/C, No):</b> 334-393-2345 |  |
|                                                                                                               |  | <b>INSURER(S) AFFORDING COVERAGE</b>                                                                                                                                             |  |
|                                                                                                               |  | <b>INSURER A:</b> Continental Casualty Company                                                                                                                                   |  |
|                                                                                                               |  | <b>INSURER B:</b> American Casualty Company of                                                                                                                                   |  |
|                                                                                                               |  | <b>INSURER C:</b> Continental Insurance Company                                                                                                                                  |  |
|                                                                                                               |  | <b>INSURER D:</b>                                                                                                                                                                |  |
|                                                                                                               |  | <b>INSURER E:</b>                                                                                                                                                                |  |
|                                                                                                               |  | <b>INSURER F:</b>                                                                                                                                                                |  |

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE                                                                                                                                                                                                                                                                                                   | ADDL INSD                       | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS                                                                                                                                                                                                                                                             |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------|---------------|-------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A        | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC<br>OTHER: |                                 |          | 6045711126    | 01/07/2020              | 01/07/2021              | EACH OCCURRENCE \$ 1,000,000<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000<br>MED EXP (Any one person) \$ 15,000<br>PERSONAL & ADV INJURY \$ 1,000,000<br>GENERAL AGGREGATE \$ 2,000,000<br>PRODUCTS - COMP/OP AGG \$ 2,000,000<br>Emp Ben. \$ 1,000,000 |
| B        | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY<br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> ALL OWNED AUTOS<br><input type="checkbox"/> HIRED AUTOS<br><input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> NON-OWNED AUTOS                                           |                                 |          | 6045711112    | 01/07/2020              | 01/07/2021              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                                                                                    |
| C        | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br>DED <input checked="" type="checkbox"/> RETENTION \$ 10000                                                                              |                                 |          | 6045711143    | 01/07/2020              | 01/07/2021              | EACH OCCURRENCE \$ 20,000,000<br>AGGREGATE \$ 20,000,000<br>\$                                                                                                                                                                                                     |
| A        | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below                                                                                                                              | Y/N<br><input type="checkbox"/> | N/A      | 6045689709    | 12/31/2019              | 12/31/2020              | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT \$ 1,000,000<br>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000<br>E.L. DISEASE - POLICY LIMIT \$ 1,000,000                                                          |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Office Location: 215 Baytree Drive, Melbourne, FL 32940

**CERTIFICATE HOLDER****CANCELLATION**

|                                                                                                                       |                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>TOWNLAU</b><br><br>Town of Lauderdale-By-The-Sea<br>Florida<br>4501 Ocean Drive<br>Lauderdale-By-The-Sea, FL 33308 | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br>AUTHORIZED REPRESENTATIVE<br> |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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**ADDENDUM No. 1**  
**LAUDERDALE-BY-THE-SEA**  
**RFP 20-10-01**  
**Auditing & Financial Analysis Services**

We have received the following questions, which is reprinted below with our response.

1. Have there been any major changes in internal controls or accounting software during FY 2020? Are any changes expected  
**No**
2. Have *there* been any new significant transactions that have occurred during FY 2020 as compared to FY 2019?  
**No**
3. What accounting software is used by the Town to maintain the financial records?  
**Fund Balance**
4. Did the prior auditor assist the Town by drafting the financial statements?  
**Auditor prepares financial statements**
5. Did the prior auditor provide any other non-attest services to the Town? If yes, please describe those services.  
**No**
6. When would the Town have their books closed / ready to begin the final audit procedures?  
**FYE is 9/30/20 ready to begin 12/1/20**
7. When would the VFD pension plan have their books closed / ready to begin the final audit procedures?  
**FYE is 09/30/20 ready to begin 12/1/20**

**ADDENDUM No. 2**  
**LAUDERDALE-BY-THE-SEA**  
**RFP 20-10-01**  
**Auditing & Financial Analysis Services**

We have received the following questions, which is reprinted below with our response.

1. Who are the members of the Town's Auditor Selection Committee?  
***Vice Mayor Alfred "Buz" Oldaker – Chair***  
***Ken Brenner***  
***Howard Goldberg***  
***Jill Bonin***  
***Jeff Yocom***
2. For how many years has the Town engaged the current auditor?  
***Approx. 10 years***
3. What were the total audit fees paid for the September 30, 2019 audit?  
***\$36,500***
4. During the September 30, 2019 audit, was the auditor engaged to perform an out-of-scope services? If so, what were services and fees paid?  
***Yes, the fees were \$4,000 (Bus Grant Audit)***
5. Does the Town expect to be subject to a Federal or State Single Audit in fiscal year 2020?  
***No, (In order to have a single audit the Town has to receive \$750,000 in Federal Funds)***



6550 N. Federal Highway  
4th Floor  
Fort Lauderdale, FL 33308



[support@KMCcpa.com](mailto:support@KMCcpa.com)



[www.KMCcpa.com](http://www.KMCcpa.com)



954.771.0896

# PROJECT PROPOSAL

---

## for Auditing Services

---

Prepared for

**Town of Lauderdale-By-The-Sea**

4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308  
T: 954.640.4201 E: [tedraa@LBTS-fl.gov](mailto:tedraa@LBTS-fl.gov)

Issued date

11.19.2020

November 19, 2020

Ms. Tedra Allen, CMC, Town Clerk  
And Members of the Audit Selection Committee  
Town of Lauderdale-By-The-Sea  
4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308

Dear Ms. Allen and Audit Selection Committee members:

Keefe McCullough appreciates the opportunity to respond to your Request for Proposal (RFP) to provide auditing services to the Town of Palm Beach (the "Town") for the fiscal year ending September 30, 2020 with the continuation option of auditing its financial statements for four additional future fiscal years.

At Keefe McCullough, our mission is to be your most highly valued advisor, by demonstrating our unique understanding of your needs, and exceeding your expectations in every interaction and solution we present. We offer deep industry experience, a full spectrum of resources, a collaborative approach, and exceptional client service. We encourage you to consider the following factors that differentiate us in the marketplace and that we believe are most relevant to you.

### Governmental Experience

Keefe McCullough has been dedicated to the public sector for over 49 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. Keefe McCullough is properly licensed to practice in the State of Florida. By making the public sector a primary focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. We provide custom templates for our clients regarding new pronouncements including pensions and OPEB. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over thirty years.

### Experienced Professionals

Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your Town. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

### Efficient Transition

We have a great deal of experience with transitioning new clients and can guarantee a smooth process with minimal disruption to Town staff and operations. We accomplish this with our engagement team's extensive governmental experience, detailed planning and constant communication with you. We strive to bring additional value by identifying issues that you may not see and to help initiate ideas to enhance your organization. Our objective is to provide value beyond our financial and compliance audits.

CPA's + Trusted Advisors

## Scope of Services

In preparing our proposed audit plan, we reviewed the Town's RFP, prior financial statements and the 2019-2020 budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your Town.

Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the Town's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for one hundred and twenty (120) days from the date of the proposal.

Our goal is to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate. We hope that our client service philosophy, expertise, and reputation for quality will be major factors you consider when evaluating our firm.

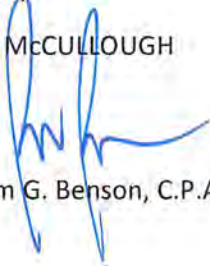
The following individual is authorized to make representations for the firm:

William G. Benson, C.P.A., Partner  
Keefe McCullough  
6550 North Federal Highway, 4<sup>th</sup> Floor  
Ft. Lauderdale, Florida 33308  
954-771-0896  
[Bill.Benson@kmccpa.com](mailto:Bill.Benson@kmccpa.com)

If you have any questions or would like to schedule an oral presentation, please do not hesitate to contact us. Simply put, we want to be your auditors and would be honored to serve your Town.

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.





## PROPOSAL FOR AUDITING & FINANCIAL ANALYSIS SERVICES

RFP No. 20-10-01

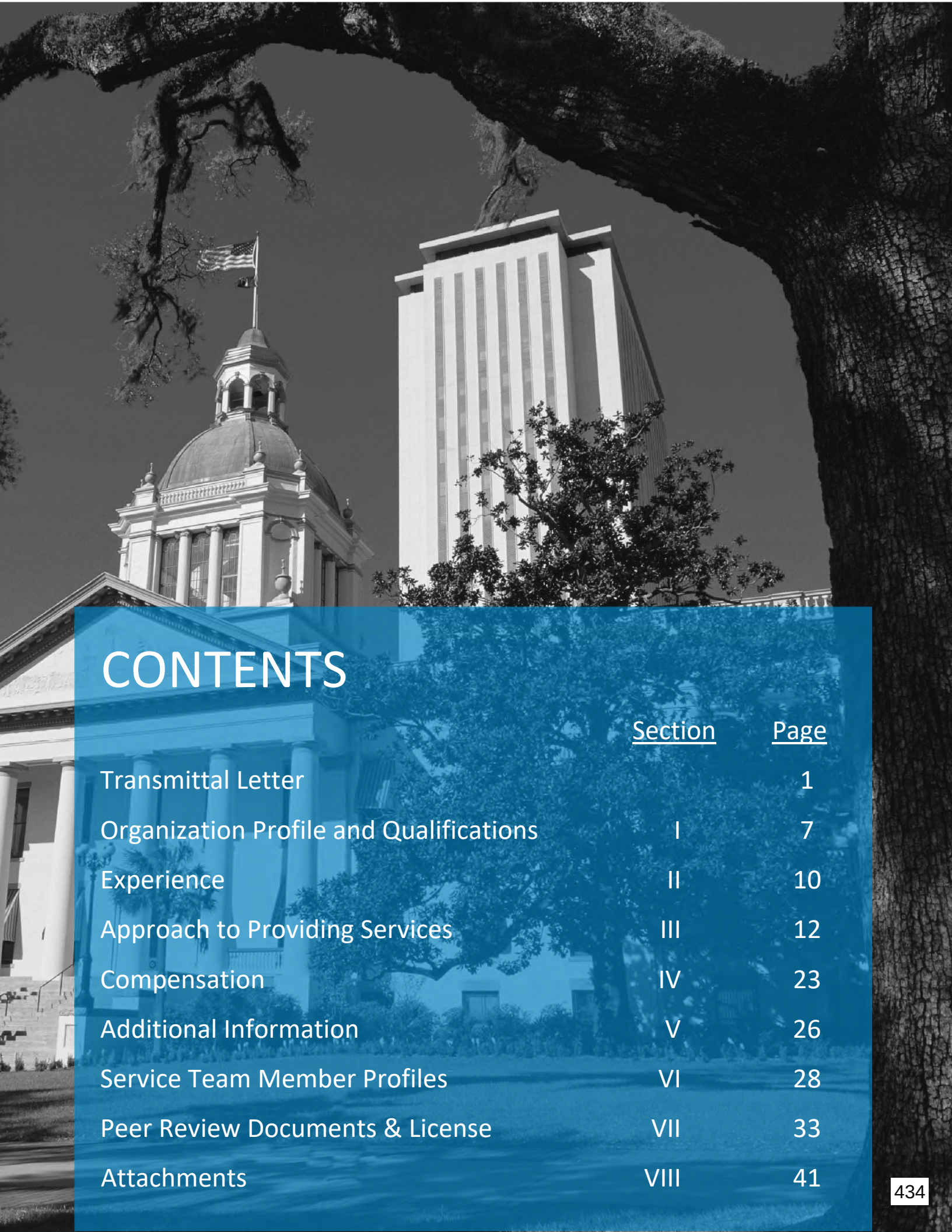
Issued on November 19, 2020

Keefe McCullough  
6550 N Federal Highway, 4<sup>th</sup> Floor  
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Bill Benson  
Email: [Bill.Benson@kmccpa.com](mailto:Bill.Benson@kmccpa.com)





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| Service Team Member Profiles            | VI             | 28          |
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The background of the page features a grayscale image of the Seal of the State of Florida. The seal is circular, with the words "SEAL OF THE STATE" at the top and "IN GOD WE TRUST" at the bottom. The central illustration depicts a woman in traditional Florida Seminole dress standing on a path, holding a bouquet of flowers. In the background, there is a palm tree and a ship on the water. A semi-transparent blue circle is overlaid on the right side of the seal, containing the text.

Successful auditors  
share the Town's  
commitment to  
excellence



# ORGANIZATION PROFILE AND QUALIFICATIONS

## Section I





**A description of the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed, and the number and level of the professional staff to be employed in this engagement on a full-time basis and the number and level of the staff to be so employed on a part-time basis.**

Keefe McCullough has grown as a firm for over 49 years and our office is located at 6550 N Federal Hwy, 4<sup>th</sup> Floor, Ft. Lauderdale, FL 33308 and consists of ten partners, approximately eighty (80) professional accounting staff members and administrative support personnel. Our governmental audit staff consists of thirty-five professionals.

The number and level of full-time and part-time staff to be assigned to the engagement would be discussed and approved by client finance personnel. We have listed additional information regarding a proposed staffing plan later in this section.

**Documentation indicating that it is authorized to do business in the State of Florida and, if a corporation, is incorporated under the laws of one of the States of the United States.**

Keefe McCullough is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD 0010282. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida. We have provided a copy of our firm's CPA license for in Section VII.

**If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified, and the firm that is to serve as the principal auditor shall be noted, if applicable.**

Our firm is not a joint venture or consortium.

**If a joint proposal, the principal firm should complete and sign the proposal signature page, and the structure, duties and responsibilities of each firm shall be clearly delineated.**

This is not a joint proposal.

**Each firm is also required to submit a copy of the report on its most recent external / quality control review, with a statement whether that quality control review included a review of specific local government engagements.**

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the two most recent quality control review documentation in Section VII. The most recent quality control review included a specific review of the City of Key West, Florida audit workpapers, financial statements and reports.





**The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or / pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.**

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years, and we are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff. We are not aware of any pending local office litigation or litigation related to our firm's audits of State or Local Government entities.

**A description of the primary individuals responsible for supervising the work including the percentage of time each primary individual is expected to contribute to this work and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also shall provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.**

Our proposed audit team is comprised of the following principal supervisory and management staff:

|                           |                       |
|---------------------------|-----------------------|
| Israel J. Gomez, C.P.A.   | Engagement Partner    |
| William G. Benson, C.P.A. | Second Review Partner |
| Westin K. Fengler, C.P.A. | Manager               |
| Benjamin Levy, C.P.A.     | Field Leader          |

A profile of each audit team member is included in Section VI, which lists specific governmental experience, qualifications, continuing professional education and memberships in professional organizations relevant to the performance of the audit.

Five percent of the work will be performed by the partners, twenty-five percent will be performed by the manager, and seventy percent will be performed by our supervisor and staff.

**Resumes and professional qualifications of all primary individuals and identify the person(s) who will be the Town's primary contact and provide the person(s') background, training, experience, and qualifications.**

Israel J. Gomez, C.P.A. will be your primary point of contact for this engagement. His profile is included in Section VI, which lists his background, training, experience, and qualifications relevant to the performance of the audit.

**Completed RFP Forms A, B, C, and D. All RFP forms are included as exhibits to this document and are available on the Town website in Word format.**

We have completed RFP Forms A, B, C, and D. Forms A, B, and D are on the following pages and we have included Form C in section IV.





# EXPERIENCE

## Section II





**For the firm's office that will be assigned responsibility for the audit, list a minimum of five Florida municipal audit engagements performed in the last five years and include the name and phone number of the customer point of contract for each audit engagement.**

Below are five of our Florida municipal audit engagements performed in the last five years:

**City of Key West**

Mr. Mark Finigan, Finance Director  
Phone: 305-809-3821

**City of Plantation**

Ms. Anna Otiniano, Director of Financial Services  
Phone: 954-797-2229

**Town of Davie**

Mr. William W. Ackerman, Budget and Finance Director  
Phone: 954-797-1050

**City of Margate**

Ms. Mary Beazly, Finance Director  
Phone: 954-972-6454

**City of Coconut Creek**

Ms. Peta-Gay Lake, Director  
Phone: 954-973-6730

Our firm also presently serves as independent auditors for over 200 other governmental entities (not-for-profit organizations, community development districts, schools and other entities).







# APPROACH TO PROVIDING SERVICES

## Section III



The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in this Request for Proposal. Proposers will be required to provide the following information on their audit approach:

- a. **Segmentation of the engagement.**
- b. **Level of staff to be assigned to each proposed segment of the engagement.**
- c. **Type and extent of analytical procedures to be used in the engagement.**
- d. **Approach to be taken to gain and document an understanding of the Town's internal control structure.**
- e. **Approach to be taken in determining laws and regulations that will be subject to audit test work.**
- f. **Approach to be taken in drawing audit samples for purposes of tests of compliance.**

Keefe McCullough has a steadfast commitment to accuracy, our audit process is based on a thorough initial planning process, open and honest lines of communication throughout the year, and a specific methodology of analysis and quality review that will ensure a successful audit, as well as a successful relationship with the Town and its professionals year after year. We have developed this successful methodology and are recognized for the quality and thoroughness of our audit process.

Our audit approach is focused on listening to and understanding you and your organization, not only the flow of transactions and internal controls, but also your strategies and risks. This enables us to identify key audit components and tailor our procedures to the unique aspects of the Town's business. We hire the most competent people and invest heavily in systems that ensure consistency, objectivity, and accountability for results in strict compliance with professional standards. We also rely on experience. Our senior people are extensively involved in the audit process and will seek active dialogue with the Town's leadership. The benefit to the Town is an effective, cost-efficient, independent audit performed within your time requirements by experienced professionals.

Our audit process is continuous, whereby we address and resolve issues, throughout the year, not just at year end. We encourage client communication throughout the year.

As part of our commitment to you, we have developed a business advisory approach to audit services, which looks beyond accounting entries to underlying transactions and business systems. We place substantial emphasis on understanding your operations and fundamental business strategies. We don't view your audit as a commodity. Instead, we see it as a tool that you can use to improve your operations and service delivery. We contribute recommendations about your internal controls, operating and accounting procedures, and other important matters.

In summary, development of the specific audit plan is accomplished through:

- Meeting with Town management to obtain an understanding of your business concerns and challenges.
- Thoroughly understanding and documenting the financial management and information systems.
- Evaluating economic and industry factors affecting operations.
- Identifying major areas of audit risk.
- Coordinating the audit process with the accounting and finance personnel.
- Performing testing on interim balances to minimize the amount of year-end testing.



**Our audit approach is conducted in three segments and involves communication throughout:**

### **Segment 1 - Strategic Planning and Risk Assessment**

Planning is the most critical segment to a successful audit. This segment will commence with a joint meeting between Keefe McCullough, Town Management, and its Finance Department. This meeting is important to ensure a coordinated audit and will cover our preliminary plan for conducting the audit to meet the Town's timing requirements and reporting issues.

During this segment, we will obtain a thorough understanding of your organization and its operations. We will document your systems and perform tests of controls to evaluate their effectiveness. We will obtain certain documents for our permanent files. Confirmation requests will be selected, and we will work with the Town's personnel to determine the timing of the final audit fieldwork. We will also perform the risk assessments required to determine our audit approach and procedures. After this segment is completed, we will provide the Town and accountants with a list of items needed for the year-end work and meet with management to provide a status update.

### **Segment 2 - Comprehensive Testing and Analysis**

This segment will occur when the Town's Finance Department have prepared a trial balance of its year-end general ledger accounts and completed the working papers agreed upon during planning. This phase includes substantive audit procedures that involve obtaining or examining evidence to verify the propriety of such balances. Throughout audit fieldwork, we will meet with members of the management team to discuss the results of the audit.

### **Segment 3 - Report Delivery and Follow Up**

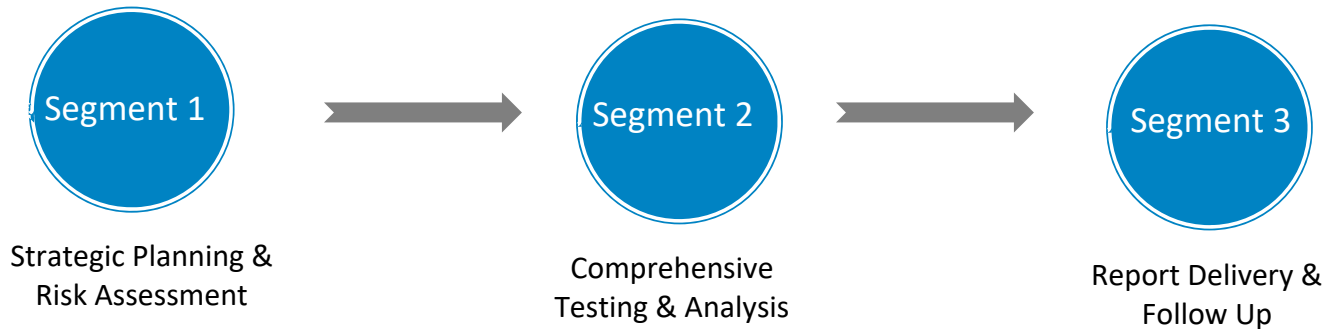
The final segment involves the independent partner quality control review of your financial statements and completion of the report on internal control and other required reports. All draft reports will be reviewed with Town Management before issuance. We will adhere to the report timelines you have outlined in your request for proposal. All partners will be available to present final audit report to Town Board.

### **Segments of our audit approach:**

The following section gives an overview of the procedures we anticipate will be implemented during the audit. It does not include every step of the audit, but indicates our understanding of the intricacies of governmental entities. Audit procedures are continually evaluated throughout the audit process and adjustments made based on the Town's operations, internal controls, and any significant issues that are identified.



# SPECIFIC AUDIT APPROACH



## Segment 1

Strategic Planning & Risk Assessment

### Engagement Planning

Joint meeting with members of Town Management and Finance Department to discuss audit approach, scheduling, and any questions or concerns.

Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.

Make preliminary assessments of the Town and its operations by identifying significant accounts, critical audit areas, and relevant internal controls over operations.

Review and update status of the prior-year audit recommendations or findings, if any.

Obtain items for permanent file such as: debt agreements, lease agreements and other significant contract agreements.

Identify and review all state and federal financial award agreements.

### Assessment and Evaluation of Internal Controls

Perform entity-wide risk assessment by obtaining an understanding of all the Town's activities and services.

Review major sources of information such as the Town's budgets, organization charts, process and procedure manuals, and information systems.



## Segment 1

### Strategic Planning & Risk Assessment

Review all relevant regulatory, statutory, and compliance requirements that could potentially impact the Town.

Obtain and review minutes of Town Board and other relevant committees.

Document and perform testing of controls of areas that are deemed to have financial significance. Generally, these areas would be on cash disbursements, cash receipts, payroll, utility billing, journal entries and financial closing.

Document and evaluate information technology controls, including general application controls, user controls, identify critical transaction processing systems, disaster recovery plans, and physical security environment.

Complete information technology risk assessment and communicate to management any findings or recommendations.

Perform preliminary analytical procedures to assist in planning the nature, timing and extent of auditing procedures.

Identify and resolve accounting, auditing or other reporting matters with Town personnel.

Provide Town personnel with detailed list of schedules and working papers to be prepared by Town personnel.

## Segment 2

### Comprehensive Testing & Analysis

#### Cash and Investments

Review ledger account entries and compare cash account balances.

Confirm year-end cash and investment balances with depositories.

Obtain bank reconciliations and substantiate reconciling items.

Substantiate cash cut-offs and interbank transfers.

Determine that investment gains, losses and interest earned are properly recorded.

Determine if investments are in accordance with Town investment policy.

Ascertain if cash and investments are in compliance with applicable laws, regulations, and restrictions.

Determine that cash and investments are properly disclosed in the financial statements.



## Segment 2

### Comprehensive Testing & Analysis

#### Revenue and Receivables

Compare revenues to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Confirm or otherwise validate revenues and accounts receivable, as well as allocations to funds.

Verify the Town has satisfied the relevant legal requirements to receive all revenues recorded.

Verify amounts billed for services rendered are valid and have been billed at the authorized rates.

Perform a search for unrecorded receivables by reviewing subsequent cash receipts.

Verify unbilled service revenues are reflected in the proper accounting period.

Review functional classifications of revenues for government-wide financial statements.

Analyze allowances for doubtful accounts for adequacy.

Determine that revenue and receivable disclosures are properly presented in the financial statements.

#### Expenses and Accounts Payable

Compare expenses to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Determine that recorded expenses and cash disbursements are for goods and services authorized and received.

Verify disbursements have been properly recorded as to account, budget category, period and amount.

Perform a search for unrecorded payables by reviewing subsequent cash disbursements.

Determine contracts and retainage payable are properly recorded.

Review other significant accruals, including any contingent liabilities and management's estimation process.

Determine that expenses and liabilities are properly presented and disclosed in the financial statements.



## Segment 2

### Comprehensive Testing & Analysis

#### Payroll and Related Liabilities

Compare payroll to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Perform payroll reasonableness procedures to validate account balances.

Verify that payroll disbursements are made only for authorized work performed by authorized personnel.

Verify payroll is calculated using rates in accordance with contracts, laws and regulations.

Ascertain that accrued payroll, compensated absences and other payroll liabilities are recorded in the proper period.

Determine that payroll expenses and liabilities are properly presented and disclosed in the financial statements.

#### Property, Plant and Equipment

Obtain schedules of property and equipment, including additions, retirements, and accumulated depreciation.

Verify that schedules represent a valid and complete listing of all assets.

Obtain capitalization policy and verify that assets are recorded in accordance with policy.

Determine that additions and deletions have been properly approved in accordance with the policies and procedures of the Town.

Recalculate depreciation and verify consistency throughout.

Determine that capitalizable costs are excluded from repairs and maintenance type accounts.

Determine that capital assets are properly secured.

Determine that capital assets and related expenditures are properly presented and disclosed in the financial statements.

#### Inventory

Inventory observations will be performed on September 30th for significant inventory balances.

Verify that inventory listings are valid and complete.

Determine that inventory is properly secured.



## Segment 2

### Comprehensive Testing & Analysis

Determine that inventory is properly valued and recorded.

Determine that inventories are properly presented and disclosed in the financial statements.

#### **Long Term Debt**

Confirmation of debt with financial institutions.

Review of interest expense for reasonableness.

Review of compliance with debt covenants.

Obtain and review arbitrage calculations.

Determine that long term debt is properly presented and disclosed in the financial statements.

#### **Fund Balance and Net Position**

Balances will be rolled forward from the prior year and recalculated.

Restricted balances will be agreed to external restrictions or enabling legislation.

Committed and assigned balances will be agreed to ordinances and resolutions of the Town Commission.

Determine that fund balance and net position is properly presented and disclosed in the financial statements.

#### **Pensions, OPEB Liabilities and Self-Insurance**

Obtain valuation reports from actuaries.

Evaluate the methods and assumptions used to calculate the liabilities, including the assumptions used in developing the models.

Testing of the inputs given to the Town's actuaries will be conducted to determine that the valuations were created with accurate data.

We will evaluate the professional credentials of the Town's actuaries and confirm their independence.

Keefe McCullough will provide custom templates for Town to perform appropriate entries as needed.

Determine that information is properly presented and disclosed in the financial statements.





## Segment 2

Comprehensive Testing  
& Analysis

### Grants and Single Audits

Obtain and review all grant agreements of the Town.

Test grant revenue through confirmation with grantor agencies.

Review OMB Compliance Supplement.

Perform risk assessment of federal program or state projects based on nature of programs, external environments, internal factors, irregularities and other noncompliance matters.

Determine if the Town is a low or high risk auditee.

Identify Type A and B programs or projects.

Assess the appropriateness and completeness of the Schedule of Federal Awards or State Projects.

Perform tests of compliance and internal controls over compliance for each major program or project.

Determine status and resolution of prior year findings and questioned costs.

Determine grant and single audit disclosure are presented properly.

## Segment 3

Report Delivery &  
Follow Up

### Report Delivery and Follow Up

Exit conference discussing the results of the audit.

Obtain and review MD&A, statistical section, and transmittal letter.

Review of Basic Financial Statements.

Preparation of auditor's reports.

Complete financial statement disclosure checklists.

Provide current year findings and recommendations for review by Town management.

Review of preliminary drafts of financial statements for review by Town management before issuance.

Issuance of final financial statements.

Written communication to those charged with governance.

Partner presentation of financial statements to Town Board.



The following table summarizes each staff levels and approximate hours in the various segments of the audit engagement:

| Segment                                | Partners | Manager | Supervisor | Staff | Total |
|----------------------------------------|----------|---------|------------|-------|-------|
| Strategic Planning and Risk Assessment | 10       | 25      | 38         | 20    | 93    |
| Comprehensive Testing and Analysis     | 5        | 30      | 40         | 100   | 175   |
| Report Delivery and Follow Up          | 5        | 25      | 40         | 5     | 75    |
| Total Hours                            | 20       | 80      | 118        | 125   | 343   |

### Sampling and Sample Sizes

Audit sampling will be utilized throughout each segment of the audit to ensure that the most effective and efficient procedures are performed. Sample sizes in the various phases of the engagement, including compliance testing, would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have customized checklists and audit software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions. Sample selections are reviewed and evaluated to ensure that they are representative of the population and of adequate size based on a variety of factors.

### Analytical Procedures

Analytical procedures may range from simple comparisons to complex models involving many relationships and elements of data. Generally accepted auditing standards require the use of analytical procedures in all audits of financial statements.

Our analytical procedures are conducted in each segment of the engagement. Analytical procedures are performed during our interim work to help us plan the audit and determine where we might need to focus additional attention. Preliminary procedures are performed using the Town's trial balance and budget report prior to audit entries. The engagement team reviews the current-year information and compare it to prior year actual amounts, the current budget, and other expected results.

Final analytical review takes place after all audit entries are posted. The partners and managers review the financial statements, looking for variances to our expectations. Items that exceed our predetermined variance threshold are highlighted for further investigation. This investigation includes reviewing detail transactions, vouching a sample of transactions, discussions with management, and validation techniques. Explanations of variances are documented in our file, with the results used to determine the extent of any additional audit testing or financial statement disclosures.

### Use of Technology

Keefe McCullough minimizes fees by conducting a completely paperless audit using proven processes and comprehensive auditing software. This investment in technology supports real-time communication with our engagement team at any time and from anywhere. This provides a seamless trail from initial planning through the final financial statement issuance.

In addition, we have certified network engineers (CNE) on our staff to assist with our assurance engagement. They assist during risk assessment of key internal controls and in various other phases of fieldwork.





### Transition from Current Auditor

Changing auditors for the Town should not be a difficult task. Fortunately, your engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their working papers, documenting and understanding your business processes, to building a set of audit permanent files, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from Town management. Because of your engagement team's experience with similar entities, Keefe McCullough will hit the ground running, resulting in minimal disruption to management's day-to-day schedules.





# COMPENSATION

## Section IV



**RFP Form C**Proposer: Keefe McCullough**PRICE PROPOSAL FORM**

Note: Forms A, B &amp; C are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SIGNED AND SUBMITTED WITH  
PROPOSAL TO BE DEEMED RESPONSIVE.***Name of Proposer: Keefe McCulloughName of authorized representative of Proposer: William G. Benson, C.P.A.**Project Cost**

|                                                                | <b>Deliverables</b>         | <b>Professional Services Fee</b> | <b>Reimbursements</b> |
|----------------------------------------------------------------|-----------------------------|----------------------------------|-----------------------|
| FY 2020                                                        | CAFR                        | 35,000                           |                       |
|                                                                | VFD Pension Audit           | 6,000                            |                       |
|                                                                | Single Audit (if necessary) | 2,500                            |                       |
|                                                                | Other reimbursements        |                                  | None                  |
| FY 2021                                                        | CAFR                        | 36,000                           |                       |
|                                                                | VFD Pension Audit           | 6,000                            |                       |
|                                                                | Single Audit (if necessary) | 2,500                            |                       |
|                                                                | Other reimbursements        |                                  | None                  |
| FY 2022                                                        | CAFR                        | 37,000                           |                       |
|                                                                | VFD Pension Audit           | 6,000                            |                       |
|                                                                | Single Audit (if necessary) | 2,500                            |                       |
|                                                                | Other reimbursements        |                                  | None                  |
| FY 2023                                                        | CAFR                        | 38,000                           |                       |
|                                                                | VFD Pension Audit           | 6,000                            |                       |
|                                                                | Single Audit (if necessary) | 2,500                            |                       |
|                                                                | Other reimbursements        |                                  | None                  |
| FY 2024                                                        | CAFR                        | 39,000                           |                       |
|                                                                | VFD Pension Audit           | 6,000                            |                       |
|                                                                | Single Audit (if necessary) | 2,500                            |                       |
|                                                                | Other reimbursements        |                                  | None                  |
| Total 5 Year Cost: (Excluding Single Audits) \$ <u>215,000</u> |                             |                                  |                       |





Instructions: Show the project cost for each deliverable your firm will provide per the requested scope of work. Include the fees associated with each proposed deliverable.

Fees should be detailed to the extent possible per deliverable, with estimated out-of-pocket expenses separate from the proposed fees for professional services.

The Total Project Cost SHALL include all fees and reimbursements for out of pocket costs. The Town will not reimburse for any costs not actually incurred and paid for by the Proposer and included in its proposal. Reasonable proof thereof will be required.

The Total Project Cost shall include the cost of:

1. Meetings with Town staff on a minimum of two occasions to discuss drafts of the final report.
2. A written report outlining all findings and recommendations, with an Executive Summary of the most important issues or issues that the Commission must act upon to implement.
3. Attending two Town Commission / public meetings to present the report and discuss the findings of the report.

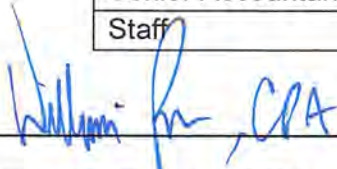
Payments will be made no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed.

#### Additional Services

The Town may have the need for additional services, which may be requested during the term of this agreement.

If the Proposer is interested in additional work, please provide the hourly rate and staff positions available. The rates for the additional work will not be used for evaluation of the services required in this RFP.

| Additional Work   |                    |
|-------------------|--------------------|
| <u>Title:</u>     | <u>Hourly Rate</u> |
| Partners          | \$250              |
| Managers          | 140                |
| Supervisory Staff | 120                |
| Senior Accountant | 100                |
| Staff             | 80                 |

By:  \_\_\_\_\_

Date: November 19, 2020

Name: William G. Benson, C.P.A.

Title: Partner





# ADDITIONAL INFORMATION

## Section V



**Any additional information which the Proposer considers to be pertinent for consideration should be included in a separate section of the proposal.**

Due to our history of serving South Florida municipalities for forty-nine years, we have significant research capabilities and resources. Several partners and managers are members of the GFOA Special Revenue Committee for the evaluation of Comprehensive Annual Financial Reports. In addition, our partners and managers are speakers at FGFOA seminars and events. We conduct in-house seminars and have vast industry contacts to ensure that our clients properly plan for changes within the industry.

We are the local choice since our office is located 2.7 miles from Town Hall. We pride ourselves on being accessible to our clients and responsive to their needs.







# TEAM MEMBER PROFILES

## Section VI





# ISRAEL J. GOMEZ, C.P.A.

## Partner

### EXPERIENCE

- 20 years at Keefe McCullough

### EDUCATION

- B.B.A. (Accounting) University of Puerto Rico

### PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- AICPA Governmental Audit Quality Center, Designated Audit Partner
- AICPA Employee Benefit Plan Audit Quality Center, Designated Audit Partner
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association (U.S., Florida, South Florida Chapter and Palm Beach Chapter)

### CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 132, of which 113 directly relate to governmental continuing education.

### COMMUNITY LEADERSHIP

- North Springs Little League (sponsor and coach)
- Coral Springs Winter Baseball (sponsor and coach)
- Leadership Broward Class of XXXV
- Leadership Broward Foundation (board treasurer)

### EXPERIENCE

Israel Gomez has managed large and complex engagements in the governmental sector. He is experienced and qualified with respect to “Yellow Book”, Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. He has assisted governmental entities with new pronouncements, including GASBs 67 and 68. He has also assisted various municipalities regarding their participation in the Certificate of Achievement for Excellence in Financial Reporting program. He has been a speaker at various governmental seminars pertaining to GASB pronouncements and internal controls over financial reporting.

### ENGAGEMENT ROLE

Israel will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting and auditing policy and practice, participate in all segments of our engagement, review all working papers and reports prepared by the engagement team, and attend meetings with management or designated personnel.

### PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- |                             |                                                         |
|-----------------------------|---------------------------------------------------------|
| * City of Aventura          | * City of Coconut Creek                                 |
| * City of Key West          | * City of Lake Worth                                    |
| * City of Marathon          | * City of South Miami                                   |
| * City of Sunny Isles Beach | * City of Weston                                        |
| * Village of Pinecrest      | * Islamorada, Village of Islands                        |
| * Town of Davie             | * Village of Sea Ranch Lakes                            |
| * Town of Golden Beach      | * Many other Special Districts, Authorities and Schools |



# **WILLIAM G. BENSON, C.P.A.**

## **Managing Partner**

### **EXPERIENCE**

- 37 years at Keefe McCullough

### **EDUCATION**

- B.S. (Business Administration & Accounting)  
Washington and Lee University

### **PROFESSIONAL ORGANIZATIONS**

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association

### **CONTINUING PROFESSIONAL EDUCATION**

- Total CPE hours for the last three years are 168, of which 140 directly relate to governmental continuing education.

### **COMMUNITY LEADERSHIP**

- Food for the Poor (vice chair of board, treasurer, vice president)
- Catholic Community Foundation (board chair, past treasurer)
- Executives of Broward (past president, treasurer)
- Sheriff's Foundation of Broward, Inc. (board member, treasurer)

### **EXPERIENCE**

Bill Benson has more than 37 years of governmental audit experience. He has a proven track record of delivering high quality audit and advisory services to large and intricate governmental entities. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements. He has assisted municipalities and other governmental entities with accounting standard implementation and internal control assessments.

### **ENGAGEMENT ROLE**

Bill will play a significant role on the engagement team by providing a secondary review of all deliverables and critical engagement decisions, and leading the preparation and review of the financial statements. He is responsible for ensuring that all reports issued by the firm are in compliance with professional standards. Bill will be available throughout the engagement to consult and review on any auditing and/or accounting questions that may arise.

### **PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE**

- |                                                          |                                  |                                      |
|----------------------------------------------------------|----------------------------------|--------------------------------------|
| * City of Aventura                                       | * City of Marathon               | * City of Hollywood (Internal audit) |
| * City of Miami                                          | * City of Plantation             | * City of Margate                    |
| * City of Weston                                         | * Islamorada, Village of Islands | * City of South Miami                |
| * City of Key West                                       | * City of Lake Worth Beach       | * City of Coconut Creek              |
| * Village of Pinecrest                                   | * Town of Davie                  | * Town of Southwest Ranches          |
| * Many other Special Districts, Authorities, and Schools |                                  |                                      |



## **WESTIN K. FENGLER, C.P.A.**

### **Manager**

#### **EXPERIENCE**

- 5 years at Keefe McCullough
- 2 years at Berman Hopkins Wright and LaHam CPAs

#### **EDUCATION**

- BBA and MBA (Accounting) University of Central Florida

#### **CONTINUING PROFESSIONAL EDUCATION**

- Total CPE hours for the last three years is 133 hours, of which 75 directly relate to governmental continuing education.

#### **COMMUNITY INVOLVEMENT**

- Rotary Club of Boca Raton

#### **EXPERIENCE**

Westin has over 5 years of accounting and auditing experience with Keefe McCullough, focused primarily in the public sector focused primarily in the public sector. He has managed numerous large governmental engagements, assisting many in obtaining the Certificate of Achievement for Excellence in Financial Reporting. He provides strategic planning and implementation services for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, single audits and current governmental pronouncements.

#### **ENGAGEMENT ROLE**

Westin will be involved in every segment of the audit. Beginning with the initial planning of the audit through the issuance of the financial statements. He will oversee the day-to-day performance of the audit and manage the audit team. He will perform technical reviews of all workpapers and is responsible for reviewing all financial statements and reports issued.

#### **PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE**

- \* City of Coconut Creek
- \* City of Lake Worth
- \* City of Margate
- \* City of Plantation
- \* Many other Special Districts, Authorities and Schools





## **BENJAMIN LEVY, C.P.A.**

### **Senior Accountant**

#### **EXPERIENCE**

- 4 years at Keefe McCullough
- 1 year at Berkowitz Pollack Brant

#### **EDUCATION**

- BBA (Accounting) Florida Atlantic University
- Masters (Neuroscience) Tulane University
- BA (Psychology) University of Texas at Austin

#### **CONTINUING PROFESSIONAL EDUCATION**

- Total CPE hours for the last two years is 90, of which 39 directly relate to governmental continuing education.

#### **EXPERIENCE**

Ben has over 5 years of accounting and auditing experience, focused primarily in the public sector. He has supervised audit engagements of large and complex governmental entities. He specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports (CAFRs) for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

#### **ENGAGEMENT ROLE**

Ben will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

#### **PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE**

- \* City of Key West, Florida
- \* City of Marathon, Florida
- \* Many other Special Districts, Authorities and Schools



# PEER REVIEW DOCUMENTS & LICENSE

## Section VII



AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816  
(706) 846-8401 □ Fax (706) 846-3370

## Report on the Firm's System of Quality Control

To the owners of Keefe, McCullough & Co., LLP and the Peer Review Committee of the Florida Institute of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants.

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

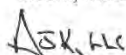
**Required Selections and Considerations**

Engagements selected for review included engagements under Government Auditing Standards, including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.



AJK, LLC  
Manchester, Georgia  
January 16, 2018

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**AJK**

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FICPA Peer Review Program  
Administered in Florida by the  
Florida Institute of CPAs



AICPA Peer Review Program  
Administered in Florida by the  
Florida Institute of CPAs

June 29, 2018

William Benson  
Keefe, McCullough & Co., LLP  
6550 N Federal Hwy # 410  
Fort Lauderdale, FL 33308-1417

Dear William Benson:

It is my pleasure to notify you that on June 29, 2018, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 28, 2021. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org 800-342-3197 ext 251  
Florida Institute of CPAs

CC: David Jordan, Israel Gomez

Firm Number: 900010036786

Review Number: 552333

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)



AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816  
(706) 846-8401 □ Fax (706) 846-3370

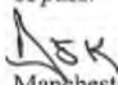
## SYSTEM REVIEW REPORT

To the owners  
Keefe, McCullough & Co., LLP  
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.



Manchester, Georgia  
December 4, 2014

MEMBERS OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS





**FICPA Peer Review Program**  
Administered in Florida by the  
Florida Institute of CPAs



**AICPA Peer Review Program**  
Administered in Florida by the  
Florida Institute of CPAs

March 26, 2015

Joseph D. Leo, CPA  
Keefe, McCullough & Co., LLP  
6550 N Federal Hwy., Ste. 410  
Fort Lauderdale, FL 33308

Dear Mr. Leo:

It is my pleasure to notify you that on March 19, 2015 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is February 28, 2018. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: David C. Jordan, CPA

Firm Number: 10036786

Review Number: 366979



## PEER REVIEW PROGRAM

is proud to present this

### Certificate of Recognition

to

**KEEFE, MCCULLOUGH & COMPANY, LLP**

*For having a system of quality control for its accounting and auditing practice in effect for the year ended August 31, 2014 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.*

A handwritten signature in black ink, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2015

Ron DeSantis, Governor

Halsey Beshears, Secretary

**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**  
**BOARD OF ACCOUNTANCY**

**LICENSE NUMBER: AD0010282****EXPIRATION DATE: DECEMBER 31, 2021**

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

KEEFE, MCCULLOUGH & CO., LLP  
6550 N FEDERAL HWY STE 410  
FT LAUDERDALE FL 33308



ISSUED: 01/13/2020

Always verify licenses online at [MyFloridaLicense.com](https://myfloridalicense.com)

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.





# ATTACHMENTS

## Section VIII





**RFP FORM A**Proposer: Keefe McCullough**QUALIFICATIONS STATEMENT****Note: Forms A, B & C are available in WORD format from the Town Clerk upon request.*****THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED  
RESPONSIVE.***

1. State the full and correct name of the partnership, corporation or trade name under which you do business and the address of the place of business. (If a corporation, state the name of the president and secretary. If a partnership, state the names of all partners. If a trade name, state the names of the individuals who do business under the trade name.)
  - 1.1. The correct and full legal name of the Proposer. **Keefe McCullough**
  - 1.2. Whether the business is a Sole Proprietorship, Partnership, Corporation, or other legal entity. **Partnership**
  - 1.3. The names of the corporate officers, or partners, or individuals doing business under a trade name, are as follows:  
**William G. Benson, C.P.A., Joseph D. Leo, C.P.A., Israel J. Gomez, C.P.A., James R. Laraway, C.P.A., Kenneth G. Smith, C.P.A., Louis R. Proietto, C.P.A., Ari D. Laski, C.P.A., Marc A. Grace, C.P.A., Stephen P. Emery, C.P.A., Martha G. Parker, C.P.A.**
2. Please describe your company in detail.  
  
**Keefe McCullough has been dedicated to the public sector for over 49 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. We provide custom templates for our clients regarding new pronouncements including pensions and OPEB. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over thirty years.**
3. The address of the principal place of business is:  
**6550 N Federal Hwy, 4<sup>th</sup> Floor  
 Ft. Lauderdale, FL 33308**
4. Company telephone number, fax number and e-mail addresses:  
**P: 954-771-0896, F: 954-938-9353, Bill.Benson@kmccpa.com**
5. Number of employees: **80**
6. Name of employees to be assigned to this Project: **5**





7. Company identification numbers for the Internal Revenue Service: **59-1363792**
8. Provide Broward County business tax receipt number, if applicable, and expiration date:  
**Receipt #: 317-111, Expiration Date: September 30, 2020**
9. Indicate how many years has your organization been in business? Does your organization have a specialty?  
**Keefe McCullough has been in business for over forty-nine (49) years.**
10. List the last three projects of this nature that the firm has completed? Please provide project description, reference and contact information and cost of work completed.  
**See question 12 below and contact information on page 11.**
11. Have you ever failed to complete any work awarded to you? If so, where and why?  
**No.**
12. Provide the following information concerning all contracts that are similar in nature or use the same project team proposed for this project that are **in progress** as of the date of submission of this Proposal for your company, division or unit as appropriate.

| Name of Project                       | Contract with:             | Contract Amount | Estimated Completion Date | % of Completion to Date |
|---------------------------------------|----------------------------|-----------------|---------------------------|-------------------------|
| Annual financial and compliance audit | City of Atlantis           | \$29,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Aventura           | \$59,200        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Coconut Creek      | \$60,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Key West           | \$125,000       | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Lighthouse Point   | \$26,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Marathon           | \$52,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Margate            | \$85,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of North Lauderdale   | \$50,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Plantation         | \$101,500       | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Weston             | \$90,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | City of Wilton Manors      | \$34,400        | March 31                  | 35%                     |
| Annual financial and compliance audit | Town of Davie              | \$80,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | Town of Golden Beach       | \$31,000        | March 31                  | 35%                     |
| Annual financial and compliance audit | Town of Southwest Ranches  | \$38,500        | March 31                  | 35%                     |
| Annual financial and compliance audit | Village of Sea Ranch Lakes | \$20,000        | March 31                  | 35%                     |







13. Provide the following information for any sub-consultants you will engage if awarded the contract.

| Subcontractor Name | Address | Work to be Performed |
|--------------------|---------|----------------------|
| NONE               |         |                      |
|                    |         |                      |
|                    |         |                      |
|                    |         |                      |

*The foregoing list of sub-consultants may not be amended after award of the contract without the prior written approval of the Town Manager, whose approval shall not be unreasonably withheld.*





## RFP Form B

Proposer: Keefe McCullough

### REFERENCE FORM

Forms A, B & C are available in WORD format from the Town Clerk upon request.

***THIS FORM MUST BE SUBMITTED WITH PROPOSAL TO BE DEEMED  
RESPONSIVE.***

Give names, addresses and telephone numbers of four individuals, corporations, agencies, or institutions for which you have performed work similar to what is proposed in this RFP:

1. Name of Contact: **Mr. Mark Finigan**  
Title of Contact: **Finance Director** Email: **mfinigan@cityofkeywest-fl.gov**  
Telephone Number: **305-809-3821** Fax Number: **305-809-3886**  
Project: **Annual financial and compliance audit**
2. Name of Contact: **Ms. Anna Otiniano**  
Title of Contact: **Director of Financial Services** Email: **aotiniano@plantation.org**  
Telephone Number: **954-385-2202** Fax Number: **954-797-2756**  
Project: **Annual financial and compliance audit**
3. Name of Contact: **Ms. Mary Beazly**  
Title of Contact: **Finance Director** Email: **mbeazly@margatefl.com**  
Telephone Number: **954-972-6454** Fax Number: **954-935-5258**  
Project: **Annual financial and compliance audit**
4. Name of Contact: **Mr. William W. Ackerman**  
Title of Contact: **Budget and Finance Director** Email: **William\_Ackerman@davie-fl.gov**  
Telephone Number: **954-797-1050** Fax Number: **954-797-1049**  
Project: **Annual financial and compliance audit**



**RFP FORM D**Proposer: Keefe McCullough

**THIS FORM MUST BE SIGNED AND SUBMITTED WITH PROPOSAL TO BE DEEMED RESPONSIVE.** The undersigned guarantees the truth and accuracy of all statements and the answers contained herein.

**PROPOSER'S CERTIFICATION**

I have carefully examined the Request for Proposal referenced above ("RFP") and any other documents accompanying or made a part of this RFP.

I hereby propose to furnish the goods or services specified in the RFP. I agree that my proposal will remain firm for a period of 120 days in order to allow the Town adequate time to evaluate the proposals.

I certify that all information contained in this proposal, which includes the TOWN required RFP forms A, B, C and D, is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this proposal on behalf of the firm as its act and deed and that the firm is ready, willing and able to perform if awarded the contract.

The firm and/or Proposer hereby authorizes the Town of Lauderdale-by-the-Sea, its staff or consultants, to contact any of the references provided in the proposal and specifically authorizes such references to release, either orally or in writing, any appropriate data with respect to the firm offering this proposal.

I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the Town or any other proposer is interested in said proposal; and that the undersigned executed this Proposer's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

If this proposal is selected, I understand that I will be expected to execute the Town's standard professional services contract, in the form approved by the Town Attorney.

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crimes may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, sub-contractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Sec. 287.017 Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. I further certify, under oath, that neither the entity submitting this sworn statement, not to my knowledge, any of its officers, directors, executives, partners, shareholder, employees, members or agents active in the management of the entity has been convicted of a public entity crime subsequent to July 1, 1989.





Keefe McCullough

Name of Business

By:

Signature

William G. Benson, C.P.A.

Print Name and Title

6550 N Federal Hwy, 4<sup>th</sup> Floor

Ft. Lauderdale, FL 33308

Mailing Address



SOUTH FLORIDA BUSINESS JOURNAL



BEST PLACES TO WORK



# Keefe McCullough

CPA's + Trusted Advisors



6550 N. Federal Highway  
4th Floor  
Fort Lauderdale, FL 33308



[support@KMCcpa.com](mailto:support@KMCcpa.com)



[www.KMCcpa.com](http://www.KMCcpa.com)



954.771.0896

# **TOWN OF LAUDERDALE-BY-THE-SEA**

## **VIRTUAL AUDIT COMMITTEE MEETING MINUTES**

**Town Hall**

**4501 Ocean Drive**

**December 1, 2020**

**10:00 A.M.**

### **1. Call to Order**

Meeting called to order at 10:10 AM.

### **2. Roll Call**

Audit Committee members Buz Oldaker, Jill Bonin, Jeff Yocom were present. Others in attendance were Lucila Lang, Finance Director, Edner St. Jean, Assistant Finance Director, Tedra Allen, Town Clerk, Karen Lieberman, Town Attorney. Representatives from Grau & Associates, Caballero Fierman Llerena + Garcia, Carr Riggs & Ingram, LLC, and Keefe McCullough.

### **3. Items of Business**

#### **a. RFP 20 10-01 Auditing & Financial Analysis Services Evaluation**

Chairman Oldaker began discussion regarding the submittals for RFP 20- 10-01.

It was determined that all four of the proposers were responsive and responsible.

Mr. Yocom asked the firms if the transition costs would be included in the total project cost. Caballero Fierman Llerena + Garcia, Carr Riggs & Ingram, LLC, and Keefe McCullough confirmed that the transition costs would be included in the total project cost.

Town Clerk Tedra Allen confirmed that she had forwarded the Individual ranking sheets to the Committee. The total rankings would be calculated and forward to the Committee and Firm representatives.

Town Attorney Lieberman advised that the Committee firm rankings will be presented to the Town Commission for review at the December 8, 2020 Town Commission meeting.

The criteria factors for RFP 20- 10-01 that were established at the October 7<sup>th</sup> Auditor Selection Committee meeting were ratified.

Town Clerk Allen asked if any of the firms had any questions, comments, or concerns regarding the selection process.

There were none

### **4. Adjournment**

Auditor Selection Committee Meeting Minutes Agenda  
December 1, 2020

There being no further business, the meeting was adjourned at 10:22am

---

Audit Committee Chairman





## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Ken Rubach

**Submitting Department:** Public Works

**Item Type:** Ordinances 2<sup>nd</sup> Reading

**Agenda Section:** ORDINANCES 2<sup>nd</sup> Reading

---

### Subject Title:

Ordinance 2020-10 - AN ORDINANCE OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 17 "STREETS, SIDEWALKS AND OTHER PUBLIC PLACES," ARTICLE I "IN GENERAL," BY AMENDING SECTION 17-14 "PERSONS WHO MAY USE TENNIS COURTS; ACCESS TO TENNIS COURTS; ISSUANCE OF KEYS; FEES" TO REMOVE THE FEES FROM THE TOWN CODE SO THEY CAN BE ADOPTED BY RESOLUTION; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE. (Ken Rubach, Public Works Director)

**Explanation:** Section 17-14 of the Town Code allows persons who own property in the Town, lease residential property within the Town, or own/operate hotels and motels within the Town for use by guests to use the tennis courts owned by the Town by using a key issued by the Town. Ordinance 2020-10 modifies Section 17-14 of the Town Code to remove the automatic annual 5% fee increase, to move the rental fees over to the Town's fee resolution, and to remove other administrative detail. Beginning January 15, 2021, Staff will propose an annual rental fee of \$120 which can be prorated at the rate of \$10 a month. This fee schedule will be presented concurrently with the 2<sup>nd</sup> reading of this ordinance.

The Code is silent on when the fees will be collected; historically they have been collected each October 1. Going forward, Staff plans to change the cycle for key renewal from October 1 to January 15.

Ordinance 2020-10 was approved on 1<sup>st</sup> reading 5-0 at the October 27, 2020 Town Commission meeting.

### Recommendation:

Adopt Ordinance 2020-10 (Exhibit 1) on 2<sup>nd</sup> reading

### Attachments:

1. Ordinance 2020-10
2. Resolution 2020-42

ORDINANCE 2020-10

AN ORDINANCE OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 17 “STREETS, SIDEWALKS AND OTHER PUBLIC PLACES,” ARTICLE I “IN GENERAL,” BY AMENDING SECTION 17-14 “PERSONS WHO MAY USE TENNIS COURTS; ACCESS TO TENNIS COURTS; ISSUANCE OF KEYS; FEES” TO REMOVE THE FEES FROM THE TOWN CODE SO THEY CAN BE ADOPTED BY RESOLUTION; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

**WHEREAS**, Section 17-14 of the Town Code of Ordinances (“Code”) allows persons who (i) own property in the Town of Lauderdale-By-The-Sea (“Town”), (ii) lease residential property within the Town, or (iii) own/operate hotels and motels within the Town for use by guests, to use the tennis courts owned by the Town at Friedt Park, which may only be accessed through the entrance gate with a key issued by the Town (a “Key”); and

**WHEREAS**, Section 17-14 of the Town Code establishes a fee schedule for the rental of Keys with an automatic annual increase; and

**WHEREAS**, the Town Commission desires to amend its Code to remove the fees from Section 17-14 so that they can be incorporated into the Town’s consolidated fee resolution; and

**WHEREAS**, the Town Commission deems it in the best interest of the Town to adopt this Ordinance.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AS FOLLOWS:**

**SECTION 1. Recitals.** The foregoing “Whereas” clauses are ratified and confirmed as being true, correct and reflective of the legislative intent underlying this Ordinance and are hereby made a specific part of this Ordinance.

**SECTION 2. Amending Section 17-14.** Section 17-14 “Persons who may use tennis courts; access to tennis courts; issuance of keys; fees” of Article I “In General” of Chapter 17 “Streets, Sidewalks and Other Public Places” is hereby amended to read as follows<sup>1</sup>:

**Sec. 17-14. - Persons who may use tennis courts; access to tennis courts; issuance of keys; fees.**

(a) There shall be available only (1) to persons who own property within the Town and/or (2) to persons who lease residential property (single-family detached homes, townhomes, condominium units or rental apartments) within the Town (tenant-residents) under a written lease for a term of one year or longer, and/or (3) to owners and/or operators of hotels and motels located within the Town for use by the registered guests of such hotels and motels (hotel/motel operators), the opportunity to use the tennis courts which are owned by the Town subject to such rules and regulations pertaining to such use as may from time to time be promulgated by the Town Manager.

(b) The tennis courts may only be accessed through the entrance gate and with a key to be issued by the Town for that purpose.

(c) Keys to the tennis courts may be rented annually from the Town by property owners, tenant-residents, and hotel/motel operators ~~on a fiscal year basis~~. Keys rented during the ~~fiscal~~ year will be charged a prorated percentage of the annual fee. The Town Manager shall verify the particular property owner, resident-tenant and/or hotel/motel operator status prior to issuance of a tennis key. Only one key shall be issued to a hotel/motel operator and only one key shall be issued to a property owner (for each residential property owned) and only one key shall be issued for any one residential dwelling unit tenant-resident.

(d) The annual fee for the issuance of keys shall be established by resolution of the Town Commission. ~~as follows:~~

~~Single-family and duplex dwelling, including individual condominium units (and any unimproved lots)\*\* .....\$100.00~~

~~Hotel/motel operator\*~~

~~3—12 units\* .....100.00~~

~~13—50 units\* .....100.00~~

~~More than 50 units\* .....100.00~~

~~Individual tenant residents\*\* .....100.00~~

~~\*Only one key shall be issued to a property or complex —transient licensure~~

<sup>1</sup>Proposed additions to existing Town Code text are shown by underlining; proposed deletions from existing Town Code text are shown by ~~strike through~~. Changes to the text from first to second reading are shown in double underline or ~~double strikethrough~~.

~~\*\*Only one key shall be issued per residential household~~

~~(e) All fees contained in this section shall be automatically increased by five percent on October 1, 2009, and by five percent on each October 1 thereafter.~~

~~(f) The Town Manager shall verify the particular property owner, resident tenant and/or hotel/motel operator status prior to issuance of a tennis key.~~

**SECTION 3. Severability.** If any section, sentence, clause, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

**SECTION 4. Conflicts.** All prior ordinances or resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 5. Effective Date.** This Ordinance shall become effective upon adoption on second reading.

Passed on the first reading, this \_\_\_\_ day of \_\_\_\_\_, 2020.

Passed and adopted on the second reading, this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
**MAYOR CHRIS VINCENT**

|                      | First Reading | Second Reading |
|----------------------|---------------|----------------|
| Mayor Vincent        | _____         | _____          |
| Vice-Mayor Oldaker   | _____         | _____          |
| Commissioner Malkoon | _____         | _____          |
| Commissioner Sokolow | _____         | _____          |
| Commissioner Strauss | _____         | _____          |

ATTEST:

\_\_\_\_\_  
Tedra Allen, Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Susan L. Trevarthen, Town Attorney

## RESOLUTION NO. 2020-42

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, FINDING THAT THE COVID-19 PANDEMIC IS AN EXTRAORDINARY CIRCUMSTANCE; WAIVING THE FEES AND EXTENDING THE RENEWAL DEADLINE UNDER SECTION 17-14 “PERSONS WHO MAY USE TENNIS COURTS; ACCESS TO TENNIS COURTS; ISSUANCE OF KEYS; FEES,” PURSUANT TO TOWN CODE SECTION 2-27, “WAIVER OF CODE REQUIREMENTS” UNTIL JANUARY 15, 2021; PROVIDING FOR EXPIRATION, CONFLICTS, SEVERABILITY, AND FOR AN EFFECTIVE DATE.**

**WHEREAS**, Novel Coronavirus Disease 2019 (“COVID-19”) is a severe acute respiratory illness that can spread among humans through respiratory transmission; and

**WHEREAS**, on March 2, 2020, Governor DeSantis issued Executive Order 20-51, directing the Florida Department of Health to declare a Public Health Emergency; and

**WHEREAS**, on March 9, 2020, Governor DeSantis issued Executive Order 20-52, declaring a State of Emergency in the State of Florida due to COVID-19, and authorizing local governments to waive the procedures and formalities otherwise required by law related to performance of public work and to take whatever prudent action is necessary to ensure the health, safety, and welfare of the community; and

**WHEREAS**, on March 10, 2020, the Broward County Administrator issued a Declaration of Emergency, declaring a Local State of Emergency in Broward County; and

**WHEREAS**, on March 13, 2020, the Mayor declared a public emergency in the Town for seven (7) days unless earlier terminated, which was later extended until the conclusion of the Governor's state of emergency; and

**WHEREAS**, Section 17-14 of the Town Code allows persons who own property in the Town, lease residential property within the Town, or own/operate hotels and motels within the Town for use by guests to use the tennis courts owned by the Town;

**WHEREAS**, the tennis courts may only be accessed through the entrance gate with a key issued by the Town (a “Key”); and

36           **WHEREAS**, due to the COVID-19 pandemic, Key holders have experienced interruptions  
37 in their access and use of the Town tennis courts; and

38           **WHEREAS**, the effects of the COVID-19 pandemic are expected to remain for at least  
39 three (3) months; and

40           **WHEREAS**, Section 2-27, “Waiver of Code Requirements,” of the Town of Lauderdale-  
41 By-The-Sea (the “Town”) Code of Ordinances provides that, under extraordinary circumstances,  
42 the Town Commission may waive any obligations, requirements, or fees provided for in the Town  
43 Code by resolution; and

44           **WHEREAS**, pursuant to Town Code Section 2-27, such waivers are intended to provide  
45 temporary relief from the obligations, requirements, or fees provided for in the Town Code, and  
46 shall not be construed to authorize a permanent variance from such obligations, requirements, or  
47 fees, and the waiver shall last no longer than six (6) months unless extended by the Town  
48 Commission; and

49           **WHEREAS**, waivers shall be applied uniformly to all similarly situated persons,  
50 properties, or businesses affected by the extraordinary circumstance; and

51           **WHEREAS**, the Town Commission finds that the COVID-19 pandemic is an  
52 extraordinary circumstance that requires waiver of certain obligations, requirements, or fees  
53 provided for in the Town Code; and

54           **WHEREAS**, the Town Commission desires to waive the requirements of Section 17-14  
55 “Persons who may use tennis courts; access to tennis courts; issuance of keys; fees” (“the  
56 Waiver”); and

57           **WHEREAS**, the Town Commission finds that the COVID-19 Pandemic has created an  
58 extraordinary circumstance, in which it is in the best interests to waive certain Town Code  
59 requirements to protect the public safety, health, and welfare of the Town and Town residents.

60 **NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE**  
61 **TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA:**

62           **Section 1.     Recitals.** Each “WHEREAS” clause set forth is true and correct and herein  
63 incorporated by this reference.

64           **Section 2.     COVID-19 Pandemic.** The Town Commission finds that the COVID-19  
65 pandemic is an extraordinary circumstance that requires waiver of certain obligations,  
66 requirements, or fees provided for in the Town Code.

**Section 3. Waiver.** Pursuant to Town Code Section 2-27, the Town Commission hereby waives, until January 15, 2021 retroactively from October 1, 2020, the fees for renewal of Keys to access the Town tennis courts as set forth in Section 17-14 of the Town Code. The Town Commission also hereby extends the deadline to renew a Key until January 15, 2021. On January 15, 2021, the renewal rate will be prorated to \$90.

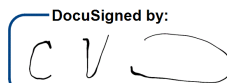
**Section 4. Expiration.** This waiver shall expire on January 15, 2021, unless extended by the Town Commission.

**Section 5. Conflict.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

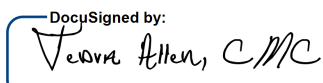
**Section 6. Severability.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

**Section 7. Effective Date.** This Resolution shall become effective immediately upon its passage and shall be applicable retroactively from and after October 1, 2020.

**PASSED AND ADOPTED** this 13th day of October, 2020.

DocuSigned by:  
  
 B0A8AE8CC8D4A1...  
 Mayor Chris Vincent

Attest:

DocuSigned by:  
  
 F79938A3E45D42E...  
 Tedra Allen, CMC Town Clerk

APPROVED AS TO FORM:

DocuSigned by:  
  
 7651C1375CC5435...  
 Susan L. Trevarthen, Town Attorney



## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Bill Vance

**Submitting Department:** Administration

**Item Type:** Resolutions

**Agenda Section:** RESOLUTIONS - PUBLIC COMMENTS

---

### Subject Title:

Resolution 2020-47 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2020/2021 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT "A"; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2020-2021 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND AN EFFECTIVE DATE. (Bill Vance, Town Manager/Lucila Lang, Finance Director)

**Explanation:** The Broward Sheriff's Office ("BSO") has been providing additional sworn deputies, in addition to the normal staffing complement, to provide enhanced patrol services at the times and locations requested by the Town (the "Services") since 11/9/19. The Town has requested that BSO continue to provide the Services into 2021. The total estimated cost for the Services for FY 21 is approximately \$468,000. The current (FY21) BSO Budget includes \$80,000, which as of December 1, 2020 has been expended on the Services provided to date, leaving a balance of an estimated \$388,000 to cover future Services. The Town has submitted expenses to Broward County-CARES Act for reimbursement of the \$80,000 to cover the Services provided from October 1, 2020 through December 1, 2020. In the event the Town does not receive the CARES Act reimbursement, the Town will absorb the cost.

This budget amendment will be to cover the remaining \$388,000 for the cost of the future Services. CARES Act funding runs out the end of this month. Should more state or federal funding be made available, the Town will make an effort to receive reimbursement for the remaining Services to be provided in FY 21.

### Recommendation:

Approve a budget amendment to the FY21 budget in the amount of \$388,000.

### Attachments:

1. Resolution 2020-47
2. Budget Amendment



**RESOLUTION NO 2020-47**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, AMENDING THE 2020/2021 FISCAL YEAR BUDGET IN ACCORDANCE WITH THE ATTACHED EXHIBIT "A"; AUTHORIZING APPROPRIATIONS AND EXPENDITURES IN ACCORDANCE WITH THE 2020/2021 FISCAL YEAR BUDGET AS AMENDED; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND AN EFFECTIVE DATE.**

**WHEREAS**, the Town Manager has made recommendations to the Town Commission, which require amendment of the 2020/2021 Fiscal Year budget; and

**WHEREAS**, the Town Commission, in accordance with the requirements of Section 166.241, Florida Statutes, wishes to amend the 2020/2021 Fiscal Year Budget for the transfer of said funds consistent with the recommendations of the Town Manager.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, THAT:**

**Section 1. Recitals.** The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and incorporated herein by this reference. All exhibits attached hereto are hereby incorporated herein.

**Section 2. Budget Amended.** The Town Commission of the Town of Lauderdale-By-The-Sea, Florida, hereby amends the 2020/2021 Fiscal Year Town Budget as set forth in Exhibit "A."

**Section 3. Appropriations Approved.** The appropriations and expenditures set forth in Exhibit "A" are hereby approved.

**Section 4. Implementation.** The Town Administration is directed to effectuate the appropriations and expenditures reflected in Exhibit "A" by appropriate and necessary transfers.

**Section 5. Conflicts.** All prior resolutions or parts thereof in conflict herewith are repealed to the extent of such conflict.

**Section 6. Severability.** If any clause, section, other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

**Section 7. Effective Date.** This Resolution shall take effect immediately upon adoption and shall be applicable retroactively from and after October 1, 2020.

Passed on this 8<sup>th</sup> day of December, 2020.

\_\_\_\_\_  
MAYOR CHRIS VINCENT

Attest:

\_\_\_\_\_  
Tedra Allen, Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Susan L. Trevarthen, Town Attorney

**EXHIBIT A****FY 2020/2021 Budget Amendment****REVENUES**

| Fund        | Department / Project Number                      | Current Budget | Proposed Budget | Variance   | Explanation                                                                                        |
|-------------|--------------------------------------------------|----------------|-----------------|------------|----------------------------------------------------------------------------------------------------|
| 001-General | 303.000-334.929 - Emergency Supplemental Funding | -              | 388,000         | 388,000.00 | To cover overrun BSO's exp Downtown High Visibility- Costs will be reimbursed from CARES and FDLE. |

**EXPENDITURES**

| Fund        | Department / Project Number            | Current Budget | Proposed Budget | Variance   | Explanation                                                                                        |
|-------------|----------------------------------------|----------------|-----------------|------------|----------------------------------------------------------------------------------------------------|
| 001-General | 521-000-500.345 - Contractual Services | 5,120,721      | 5,508,721       | 388,000.00 | To cover overrun BSO's exp Downtown High Visibility- Costs will be reimbursed from CARES and FDLE. |



## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Linda Connors

**Submitting Department:** Development Services

**Item Type:** Quasi Judicial Public Hearings

**Agenda Section:** QUASI JUDICIAL PUBLIC HEARING

---

**Subject Title:** Administrative Adjustment (2020-L2-AA-01) for 1572 Blue Water Terrace  
(Linda Connors, Development Services Director)



Figure 1-Subject Property

**Explanation:** This application (**Exhibit 1**) is a request for a Level 2 Administrative Adjustment for to construct a garage addition to the existing residential dwelling that encroaches into the required side yard setback for the property located at 1572 Blue Water Terrace.

The property is zoned RS-4 and has a future land use classification of Low (5) Residential. The subject property is .22 acres and includes an existing residential structure originally constructed in the mid-1950's and renovated in the mid-1970's.

The Applicant has submitted an application for a Level 2 Administrative Adjustment to permit the construction of a garage addition that would encroach 2 feet 2.5 inches into the required side yard setback for the subject property. The required side yard setback is 7.5 feet. In order to construct the proposed garage addition, the Applicant will need to encroach on a portion of the required side yard setback for the subject property. At its closest, the rear corner of the proposed garage addition will be located 5 feet 3.5 inches from the property line and the roof overhang for the garage addition will be located 3 feet 10.5 inches from the subject property line.

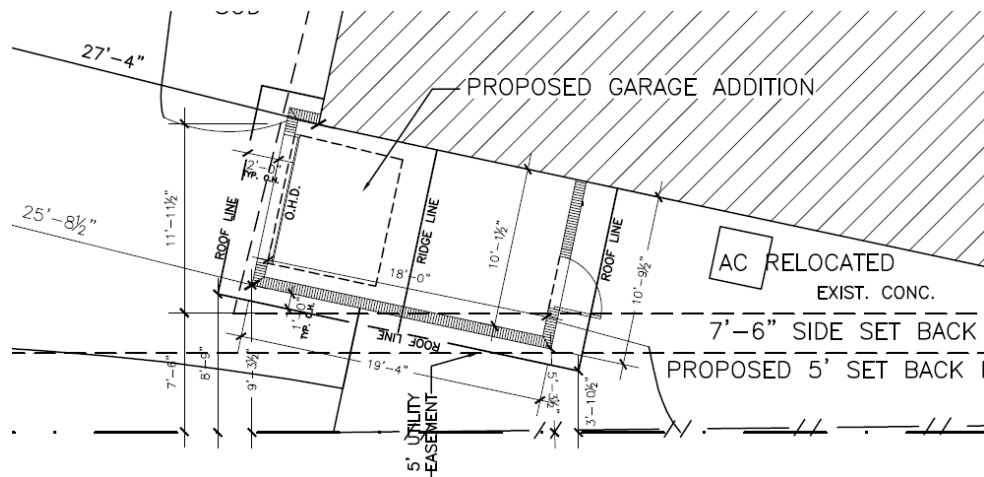


Figure 1-Proposed Garage Addition

The request meets the Town code criteria for the granting of an Administrative Adjustment. As proposed, the request would not increase the density of the subject property, would not increase the height of the existing residential dwelling structure, and does not include a request to increase more than 30% of the required side yard setback allowed by the Town Code.

A detailed explanation of the requested development is provided in the attached Planning and Zoning Board staff report (**Exhibit 2**).

The Planning and Zoning Board reviewed the application at its December 2, 2020 meeting and recommended approval of staff's recommendation to approve the administrative adjustment request subject to the following conditions:

1. If approved, the Administrative Adjustment approval shall expire concurrent with the expiration of the approved Building Permit issued for the proposed garage addition located on the subject property.
2. As required by the Town Code, Staff sent the required mailed notices to the surrounding properties located within a 300 foot radius of the subject property and received one letter in support of the proposed garage addition (**Exhibit 3**). The property was properly posted and the notice was placed on the Town's website.

### Recommendation:

Staff recommends that the Commission approve the requested Administrative Adjustment as set forth in the attached Development Order (**Exhibit 4**).

### Attachments:

1. Application and Plans
2. Planning and Zoning Staff Report
3. Public Comment
4. Administrative Adjustment Development Order

# Exhibit 1

October 29, 2020

Town of Lauderdale-By-The-Sea  
4501 N. Ocean Drive Lauderdale-by-the-Sea, FL 33308

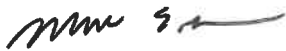
Dear Zoning,

I live at 1572 Blue Water Terrace North in the Bel Air Community. I would like to build a 1 car garage addition on the south side of my property. The area where I am targeting has a 7'6" side setback from the lot line. My property is at angle and I am requesting an administrative adjustment level 2 approval to build my garage closer to the side lot line than 7'6" in the far right rear corner. In my sketch (enclosed) I am proposing a 5' side setback in the far right corner of the garage.

The administrative adjustment level 2 request I am requesting will not encroach upon an established recorded or platted easement and/or the Town's right-of-way. Please let me know if you have any questions on this request.

The Zoning Department has extremely helpful with me navigating this request and I appreciate the assistance. My family truly enjoys living in Lauderdale-by-the-Sea.

Regards,



Matthew Hoffman  
hofmatt@yahoo.com  
Home: 954-692-1555  
Cell: 850-345-1234  
1572 Blue Water Terrace N  
Lauderdale-by-the-Sea, FL 33062



# LAUDERDALE•BY•THE•SEA

## ADMINISTRATIVE ADJUSTMENT LEVEL 2



4501 N. OCEAN DRIVE, LAUDERDALE-BY-THE-SEA, FL 33308  
(954)-640-4210  
[ZONING@LBTS-FL.GOV](mailto:ZONING@LBTS-FL.GOV)  
M-F 8:30-4:30 PM

### For Administrative Purpose Only

Application Number: \_\_\_\_\_

BTR #: \_\_\_\_\_

Date Application Submitted: \_\_\_\_\_

Date Application Found Complete: \_\_\_\_\_

Pre-Application Meeting Date: \_\_\_\_\_

Non-Refundable Application Fee: \_\_\_\_\_

Cost Recovery Fee: \_\_\_\_\_

# LAUDERDALE•BY•THE•SEA

## ADMINISTRATIVE ADJUSTMENT LEVEL 2

In accordance with Town Code Section 30-128, a Level 2 Administrative Adjustment may be requested for:

- Setback adjustments up to 30% or 5 feet, whichever is less
- Overhangs, roof cornices and eaves and exterior balconies and all other requests up to five (5) feet, whichever is less
- More than three (3) parking spaces or more than 10% of the minimum parking requirement (for residential zoning districts only)

### SECTION A: PROJECT DETAILS

Project Name: GARAGE ADDITION

Code Section from which Administrative Adjustment is sought: SEC. 30-211 - RS4 DISTRICT  
(C) (2) SIDE SETBACK

### SECTION B: ITEMS FOR SUBMITTAL

Note: Please submit digital copies with the hard copy application via email or thumb drive

- ✓ • The Fee for Administrative Adjustment Level 2 + Deposit ([See Fee Schedule](#))
  - A description of the request
- ✓ • Two (2) current surveys, signed and sealed.
- ✓ • Two (2) hard copies of a sketch that identifies the following:
  - ✓ ➤ All improvements and structures on the subject parcel
  - ✓ ➤ Proposed improvements which necessitates the adjustment
    - ✓ ○ Distance of improvement from property line
    - ✓ ○ Overhang distance from the building
- For parking reductions, submit a parking report that identifies the following:
  - Available parking within distance to the subject property
  - Pedestrian public route(s) from public parking to subject parking
- For building adjustments, explain how the administrative adjustment request meets the criteria as established in Town Code Section 30-128 (see Section C)

N/A }



## SECTION C: CRITERIA FOR APPROVAL

Section 30-128 of the Code of Ordinances states an Administrative Adjustment to Building Standards shall be approved only if all of the following standards are met:

- a) The Administrative Adjustment does not result in an increase in allowable density.
- b) The Administrative Adjustment does not provide for building height that exceeds the zoning code standards.
- c) In no way does the Administrative Adjustment allow a structure's footprint to encroach upon an established recorded or platted easement and/or the Town's right-of-way.
- d) The Administrative Adjustment furthers a minimum of one of the following conditions:
  - i. Required to compensate for some unusual aspect of the development site or the proposed development; or
  - ii. Supports an objective from the purpose statements of the zoning district where located; or
  - iii. Proposed to protect sensitive natural resources or save healthy existing trees; or
  - iv. Supports Mid-Century Modern Architecture; or
  - v. Utilized to create a view corridor or other benefit to the Community; or
  - vi. Required to legalize the existing nonconforming footprint, overhangs, roof cornices, eaves or exterior balconies; or
  - vii. Required to allow a setback which matches the existing building's current side or rear setback, overhangs, roof cornices, eaves, or exterior balconies; or
  - viii. Required for an expansion, addition, or modification to an existing structure where that expansion, addition, or modification will not increase the footprint of the existing structure.
- e) The Administrative Adjustment will not substantially interfere with the convenient and enjoyable use of adjacent lands and will not pose a danger to the public health or safety.
- f) The requested Administrative Adjustment is not incompatible with the character of development in the surrounding area and will not result in incompatible uses.
- g) Any adverse impacts, including but not limited to reductions in view corridors, resulting from the administrative Adjustment will be mitigated to the maximum extent practicable.
- h) The Administrative Adjustment is consistent with the comprehensive plan.
- i) An administrative adjustment to parking standards may be approved, in whole or in part, upon a finding that there is sufficient available parking that is open to the public and is judged adequate to accommodate the parking reduction request within a reasonable walking distance of the subject property along a practical and usable pedestrian route.

If a resubmittal is requested, please submit the amended documents, the previous comments received from the Town, and the applicant's response to those comments.

**Need assistance or clarification?**  
Please contact us at (954)-640-4210 or email [Zoning@lbts-fl.gov](mailto:Zoning@lbts-fl.gov)



# LAUDERDALE•BY•THE•SEA

## Universal Development Application



4501 N. OCEAN DRIVE, LAUDERDALE-BY-THE-SEA, FL 33308  
(954)-640-4210  
[ZONING@LBTS-FL.GOV](mailto:ZONING@LBTS-FL.GOV)  
M-F 8:30-4:30 PM

### Administrative Purpose

Application Number: \_\_\_\_\_

BTR #: \_\_\_\_\_

Date Application Submitted: \_\_\_\_\_

Date Application found Completed: \_\_\_\_\_

Pre-Application Meeting Date: \_\_\_\_\_

Non-Refundable Application Fee: \_\_\_\_\_

Cost Recovery Fee: \_\_\_\_\_

In accordance with Section 30.111-30.113 of the Town's Unified Land Development Regulations: Development applications are required to be provided before any development permit is issued. Please refer to the Town's website to obtain a copy of the corresponding Application Checklist and Fee Schedule.

Check appropriate application and block:

- |                                                                     |                                                         |
|---------------------------------------------------------------------|---------------------------------------------------------|
| <input type="checkbox"/> Appeal of Administrative Decision          | <input type="checkbox"/> Historic Designation           |
| <input type="checkbox"/> Site Plan                                  | <input type="checkbox"/> Certificate of Appropriateness |
| <input type="checkbox"/> Site Plan Level 1 Modification             | <input type="checkbox"/> Zoning Relief                  |
| <input type="checkbox"/> Site Plan Level 2 Modification             | <input type="checkbox"/> Rezoning                       |
| <input type="checkbox"/> Conditional Use _____                      | <input type="checkbox"/> Right-of-Way Vacation          |
| <input type="checkbox"/> Conditional Use Modification _____         | <input type="checkbox"/> Comprehensive Plan Amendment   |
| <input checked="" type="checkbox"/> Administrative Adjustment _____ | <input type="checkbox"/> Payment in Lieu of Parking     |
| <input type="checkbox"/> Variance _____                             | <input type="checkbox"/> Parking Reduction _____        |
| <input type="checkbox"/> Plat _____                                 | <input type="checkbox"/> Other: _____                   |
| <input type="checkbox"/> Architectural Review _____                 |                                                         |

Project Name: GARAGE ADDITION

Folio Numbers: 4943 07 01 0550

Street Address: 1572 BLUE WATER TER N

Legal Description: BEL - AIR 32-10 B LOT 1 BLK 2

Name of Property Owner: MATTHEW HOFFMAN  
CHRISTA HOFFMAN Property Owner's Phone #: 850-345-1234

Address of Property Owner: 1572 BLUE WATER TER N

Property Owner's Email Address: HOFMATT@YAHOO.COM

Name of Applicant: MATTHEW HOFFMAN Applicant's Phone #: 850-345-1234

Applicant's Address: 1572 BLUE WATER TER N

Applicant Email Address: HOFMATT@YAHOO.COM

Name of Agent (e.g. Contractor Representing the Project): N/A

Agent's Email Address: N/A Agent's Phone #: N/A

Agent's Address: N/A

Land Use Plan Designation: RESIDENTIAL Zoning District: RS-4

Existing Use of the Subject Property: RESIDENTIAL SINGLE FAMILY DWELLING

Proposed Use of the Subject Property: RESIDENTIAL SINGLE FAMILY DWELLING

### DEVELOPMENT APPLICATION SIGNATURE SECTION

#### Property Owner

Print Name of Property Owner: MATTHEW HOFFMAN Date: 10/29/20

Signature of Property Owner: Matthew Hoffman

State of Florida:

County: Broward

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this day 29 of Oct, 2020.

The person signing is ☐ personally known to me or has ☒ produced identification

Print Notary Name: Karen Gates My Commission Expires: 12/22/21

Notary Signature: Karen Gates



#### Applicant

Print Name of Property Owner: MATTHEW HOFFMAN Date: 10/29/20

Signature of Property Owner: Matthew Hoffman

State of Florida:

County: Broward

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this day 29 of Oct, 2020.

The person signing is ☐ personally known to me or has ☒ produced identification

Print Notary Name: Karen Gates My Commission Expires: 12/22/21

Notary Signature: Karen Gates





## TOWN OF LAUDERDALE-BY-THE-SEA CREDIT CARD AUTHORIZATION

Payment date 10/30/2020

Reason for payment FEE FOR ADMINISTRATIVE ADJ. LVL 2 + DEPOSIT

Payment Amount \$350 / PLUS DEPOSIT \$400

Credit Card # 4147 2024 2987 0080

Name on Card MATTHEW E. HOFFMAN

Expiration Date 5/2024

Security Code 157

Phone Number 850-345-1234

Email Address HOFMATT@YAHOO.COM

Signature Matt E. Hoff

# LEGAL DESCRIPTION AND CERTIFICATION

Lot 1, Block 2, BELL-AIR according to the Plat thereof, as recorded in Plat Book 32, Page 10, of the Public Records of BROWARD County, Florida.

Community Number: 125123 Panel: 12011C0378 Suffix: H F.I.R.M. Date: 8/18/2014 Flood Zone: AE Field Work: 6/2/2017

## Certified To:

MATTHEW ERIC HOFFMAN AND CHRISTA MARIA HOFFMAN ; HARBOR TITLE INC.; OLD REPUBLIC NATIONAL TITLE INSURANCE COMPANY; AMERICAN INTERNET MORTGAGE INC. ISAOA, ATIMA

## Property Address:

1572 BLUE WATER TERRACE NORTH  
LAUDERDALE BY THE SEA, FL 33062

Survey Number: 293523

Client File Number: 1705-037HT

## ABBREVIATION DESCRIPTION:

|        |                         |          |                           |        |                         |
|--------|-------------------------|----------|---------------------------|--------|-------------------------|
| A.E.   | ANCHOR EASEMENT         | F.F. EL. | FINISH FLOOR ELEVATION    | O.R.B. | OFFICIAL RECORDS BOOK   |
| A/C    | AIR CONDITIONER         | F.I.P.   | FOUND IRON PIPE           | (P)    | PLAT                    |
| B.M.   | BENCH MARK              | F.I.R.   | FOUND IRON ROD            | P.B.   | PLAT BOOK               |
| B.R.   | BEARING REFERENCE       | F.P.K.   | FOUND PARKER-KALON NAIL   | P.C.   | POINT OF CURVATURE      |
| (C)    | CALCULATED              | (L)      | LENGTH                    | P.C.C. | POINT OF COMPOUND CURVE |
| Δ      | CENTRAL / DELTA ANGLE   | L.A.E.   | LIMITED ACCESS EASEMENT   | P.O.B. | POINT OF BEGINNING      |
| CH     | CHORD                   | L.M.E.   | LAKE MAINTENANCE EASEMENT | P.O.C. | POINT OF COMMENCEMENT   |
| (D)    | DEED / DESCRIPTION      | (M)      | MEASURED / FIELD VERIFIED | P.R.C. | POINT OF REVERSE CURVE  |
| D.E.   | DRAINAGE EASEMENT       | M.H.     | MANHOLE                   | P.T.   | POINT OF TANGENCY       |
| D.H.   | DRILL HOLE              | N&D      | NAIL & DISK               | R/W    | RIGHT-OF-WAY            |
| D/W    | DRIVEWAY                | N.R.     | NOT RADIAL                | (R)    | RADIAL / RADIUS         |
| E.O.W. | EDGE OF WATER           | N.T.S.   | NOT TO SCALE              | S.I.R. | SET IRON ROD            |
| F.C.M. | FOUND CONCRETE MONUMENT | O.H.L.   | OVERHEAD UTILITY LINES    | T.O.B. | TOP OF BANK             |
|        |                         |          |                           | U.E.   | UTILITY EASEMENT        |

## SYMBOL DESCRIPTIONS:

|                                                                                       |                      |                                                                                       |                   |
|---------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------|-------------------|
|  | = CATCH BASIN        |  | = MISC. FENCE     |
|  | = CENTERLINE ROAD    |  | = PROPERTY CORNER |
|  | = COVERED AREA       |  | = UTILITY BOX     |
|  | = EXISTING ELEVATION |  | = UTILITY POLE    |
|  | = HYDRANT            |  | = WATER METER     |
|  | = MANHOLE            |  | = WELL            |
|  | = METAL FENCE        |  | = WOOD FENCE      |

PAGE 1 OF 2 PAGES  
(NOT COMPLETE WITHOUT PAGE 2)

## GENERAL NOTES:

- LEGAL DESCRIPTION PROVIDED BY OTHERS
- THE LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR EASEMENTS OR OTHER RECORDED ENCUMBRANCES NOT SHOWN ON THE PLAT.
- UNDERGROUND PORTIONS OF FOOTINGS, FOUNDATIONS OR OTHER IMPROVEMENTS WERE NOT LOCATED.
- WALL TIES ARE TO THE FACE OF THE WALL AND ARE NOT TO BE USED TO RECONSTRUCT BOUNDARY LINES.
- ONLY VISIBLE ENCROACHMENTS LOCATED.
- DIMENSIONS SHOWN ARE PLAT AND MEASURED UNLESS OTHERWISE SHOWN.
- FENCE OWNERSHIP NOT DETERMINED.
- ELEVATIONS INDICATED HEREON ARE IN FEET AND DECIMALS REFERENCED TO N.G.V.D. 1929
- IN SOME INSTANCES, GRAPHIC REPRESENTATIONS HAVE BEEN EXAGGERATED TO MORE CLEARLY ILLUSTRATE RELATIONSHIPS BETWEEN PHYSICAL IMPROVEMENTS AND/OR LOT LINES.
- IN ALL CASES, DIMENSIONS SHALL CONTROL THE LOCATION OF THE IMPROVEMENTS OVER SCALED POSITIONS.



LB #7893

## SERVING FLORIDA

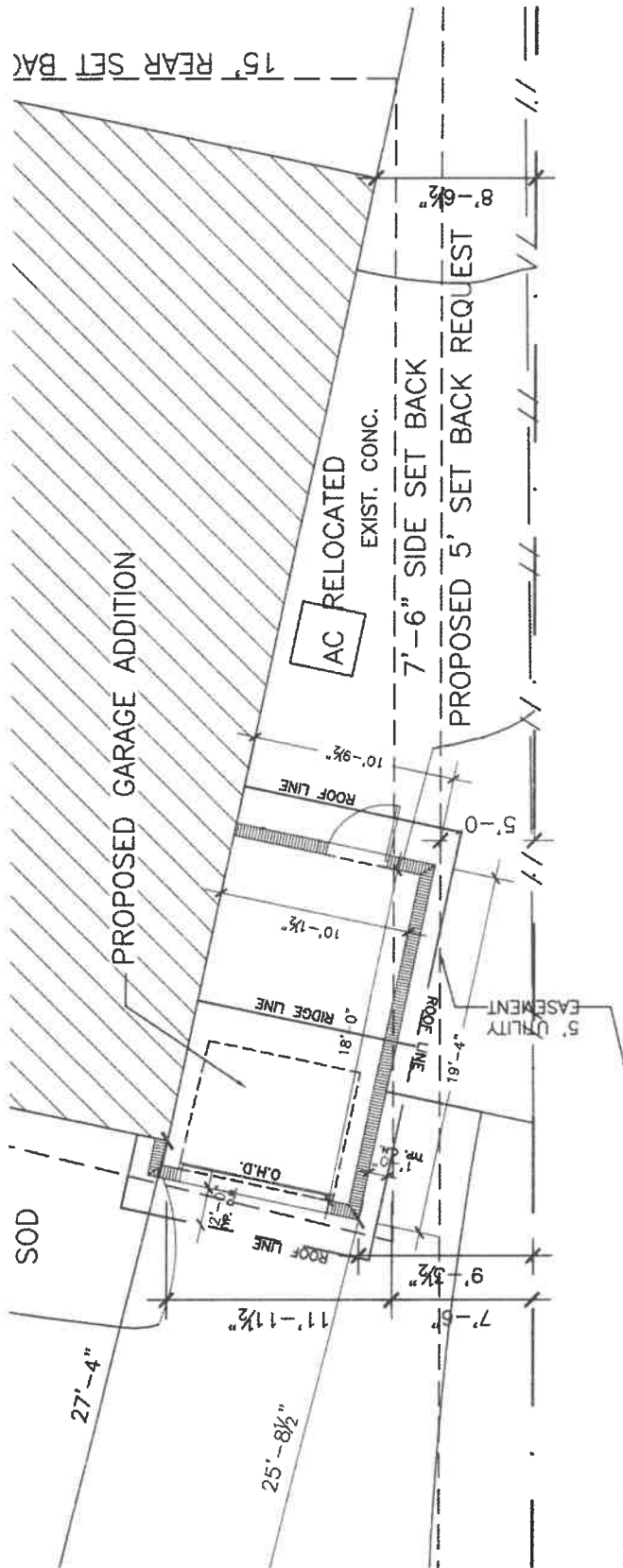
6250 N. MILITARY TRAIL, SUITE 102  
WEST PALM BEACH, FL 33407  
PHONE (561) 640-4800  
STATEWIDE PHONE (800) 226-4807  
STATEWIDE FACSIMILE (800) 741-0576  
WEBSITE: <http://targetsurveying.net>











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## Property Address:

1572 BLUE WATER TERRACE NORTH  
LAUDERDALE BY THE SEA, FL 33062

Survey Number: 293523

Client File Number: 1705-037HT

## ABBREVIATION DESCRIPTION:

|        |                         |          |                           |        |                         |
|--------|-------------------------|----------|---------------------------|--------|-------------------------|
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| A/C    | AIR CONDITIONER         | F.I.P.   | FOUND IRON PIPE           | (P)    | PLAT                    |
| B.M.   | BENCH MARK              | F.I.R.   | FOUND IRON ROD            | P.B.   | PLAT BOOK               |
| B.R.   | BEARING REFERENCE       | F.P.K.   | FOUND PARKER-KALON NAIL   | P.C.   | POINT OF CURVATURE      |
| (C)    | CALCULATED              | (L)      | LENGTH                    | P.C.C. | POINT OF COMPOUND CURVE |
| Δ      | CENTRAL / DELTA ANGLE   | L.A.E.   | LIMITED ACCESS EASEMENT   | P.O.B. | POINT OF BEGINNING      |
| CH     | CHORD                   | L.M.E.   | LAKE MAINTENANCE EASEMENT | P.O.C. | POINT OF COMMENCEMENT   |
| (D)    | DEED / DESCRIPTION      | (M)      | MEASURED / FIELD VERIFIED | P.R.C. | POINT OF REVERSE CURVE  |
| D.E.   | DRAINAGE EASEMENT       | M.H.     | MANHOLE                   | P.T.   | POINT OF TANGENCY       |
| D.H.   | DRILL HOLE              | N&D      | NAIL & DISK               | R/W    | RIGHT-OF-WAY            |
| D/W    | DRIVEWAY                | N.R.     | NOT RADIAL                | (R)    | RADIAL / RADIUS         |
| E.O.W. | EDGE OF WATER           | N.T.S.   | NOT TO SCALE              | S.I.R. | SET IRON ROD            |
| F.C.M. | FOUND CONCRETE MONUMENT | O.H.L.   | OVERHEAD UTILITY LINES    | T.O.B. | TOP OF BANK             |
|        |                         |          |                           | U.E.   | UTILITY EASEMENT        |

## SYMBOL DESCRIPTIONS:

|                                                                                       |                      |                                                                                       |                   |
|---------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------|-------------------|
|  | = CATCH BASIN        |  | = MISC. FENCE     |
|  | = CENTERLINE ROAD    |  | = PROPERTY CORNER |
|  | = COVERED AREA       |  | = UTILITY BOX     |
|  | = EXISTING ELEVATION |  | = UTILITY POLE    |
|  | = HYDRANT            |  | = WATER METER     |
|  | = MANHOLE            |  | = WELL            |
|  | = METAL FENCE        |  | = WOOD FENCE      |

PAGE 1 OF 2 PAGES  
(NOT COMPLETE WITHOUT PAGE 2)

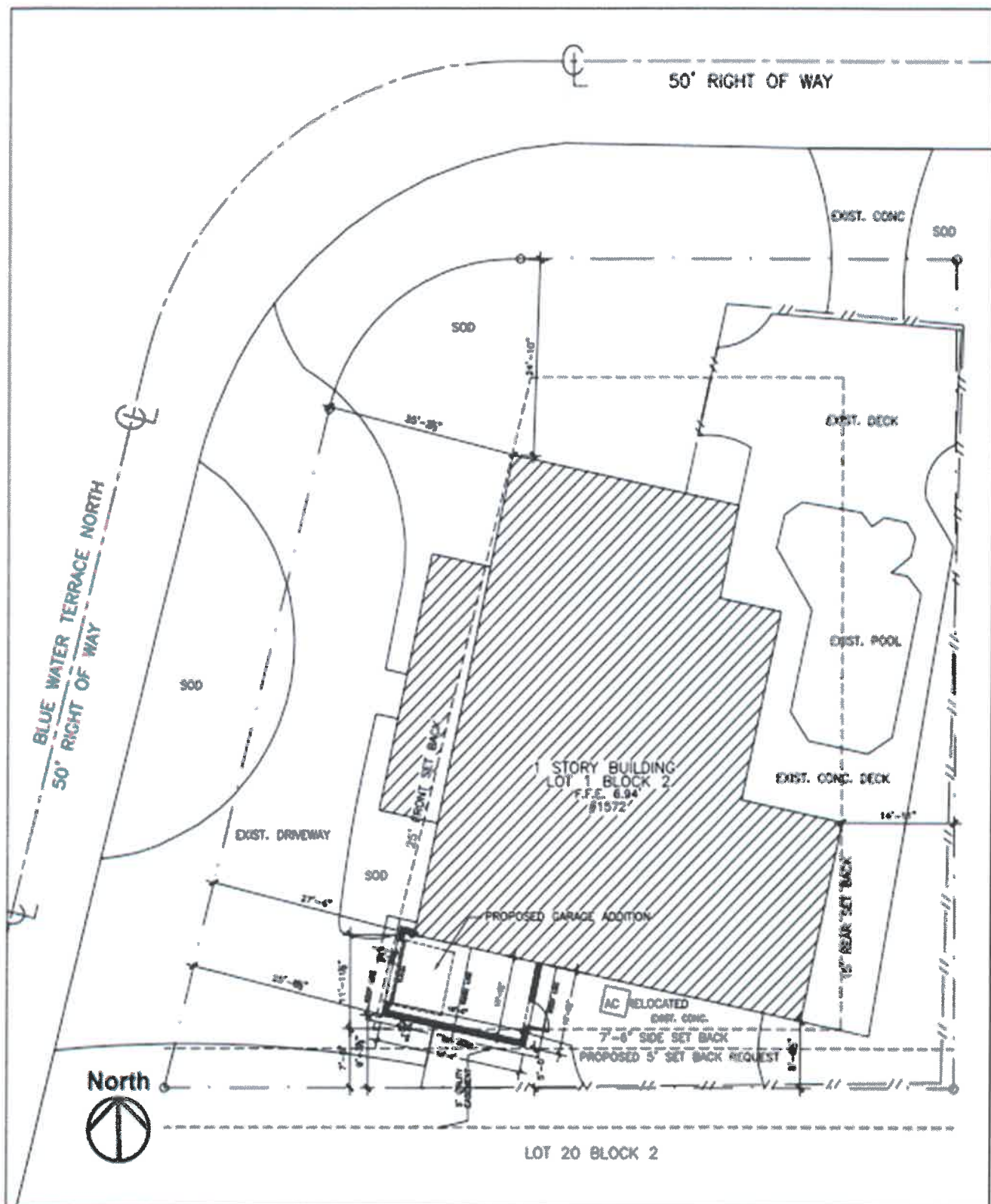
## GENERAL NOTES:

- 1) LEGAL DESCRIPTION PROVIDED BY OTHERS
- 2) THE LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR EASEMENTS OR OTHER RECORDED ENCUMBRANCES NOT SHOWN ON THE PLAT.
- 3) UNDERGROUND PORTIONS OF FOOTINGS, FOUNDATIONS OR OTHER IMPROVEMENTS WERE NOT LOCATED.
- 4) WALL TIES ARE TO THE FACE OF THE WALL AND ARE NOT TO BE USED TO RECONSTRUCT BOUNDARY LINES.
- 5) ONLY VISIBLE ENCROACHMENTS LOCATED.
- 6) DIMENSIONS SHOWN ARE PLAT AND MEASURED UNLESS OTHERWISE SHOWN.
- 7) FENCE OWNERSHIP NOT DETERMINED.
- 8) ELEVATIONS INDICATED HEREON ARE IN FEET AND DECIMALS REFERENCED TO N.G.V.D. 1929
- 9) IN SOME INSTANCES, GRAPHIC REPRESENTATIONS HAVE BEEN EXAGGERATED TO MORE CLEARLY ILLUSTRATE RELATIONSHIPS BETWEEN PHYSICAL IMPROVEMENTS AND/OR LOT LINES. IN ALL CASES, DIMENSIONS SHALL CONTROL THE LOCATION OF THE IMPROVEMENTS OVER SCALED POSITIONS.



LB #7893  
SERVING FLORIDA  
6250 N. MILITARY TRAIL, SUITE 102  
WEST PALM BEACH, FL 33407  
PHONE (561) 640-4800  
STATEWIDE PHONE (800) 226-4807  
STATEWIDE FACSIMILE (800) 741-0576  
WEBSITE: <http://targetsurveying.net>

## ALICE DRIVE

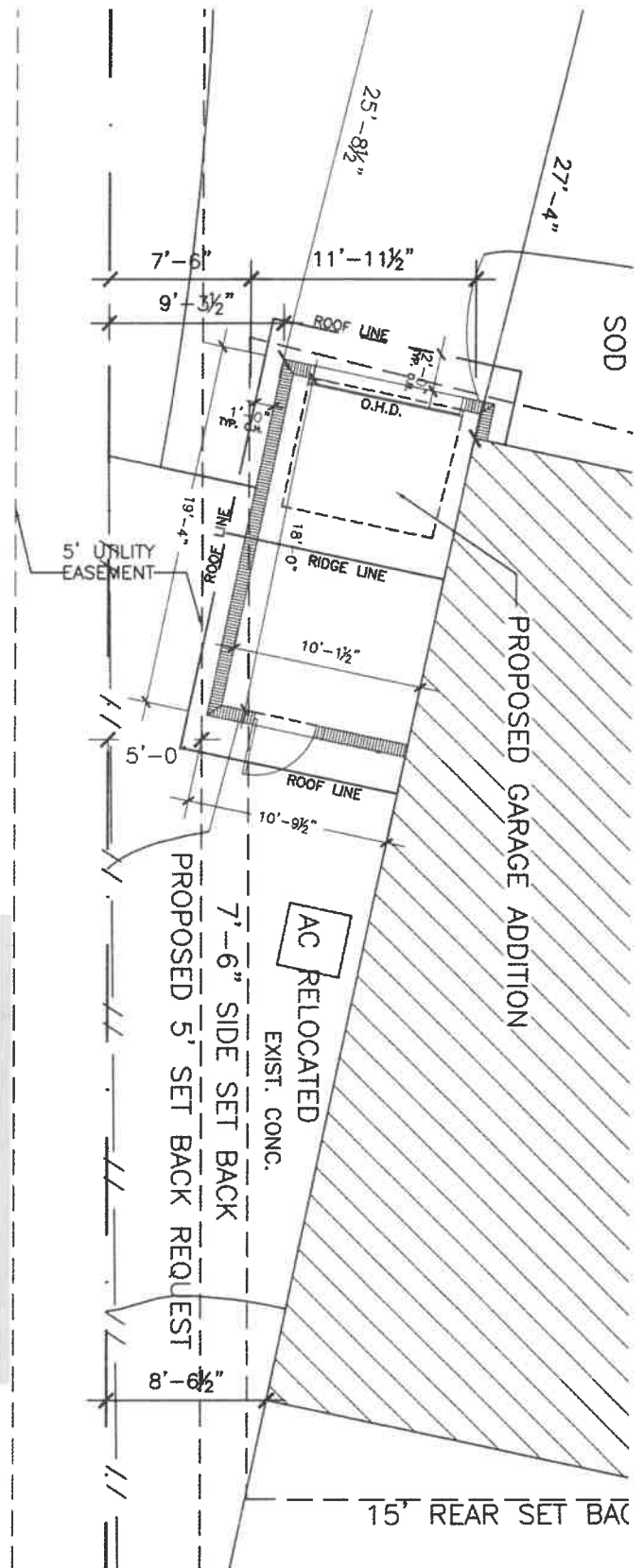


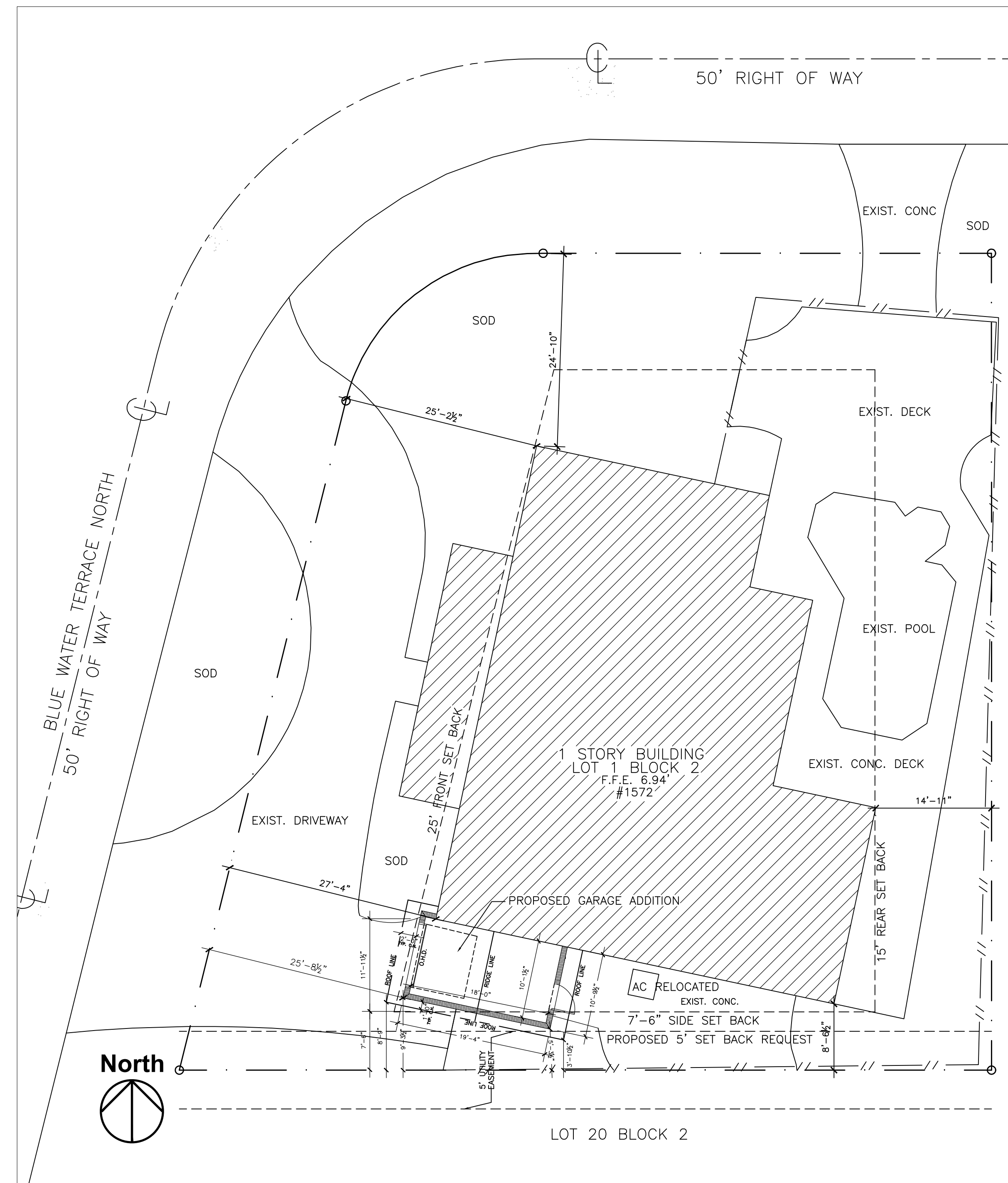
\*\* SEE SURVEY PROVIDED BY TARGET SURVEYING LLC. FOR ADDITIONAL INFORMATION.

**SITE PLAN**  
SCALE 1"=10'-0"

**NOTE: CALL 811 BEFORE YOU DIG.**







**\*\* SEE SURVEY PROVIDED BY TARGET SURVEYING LLC. FOR ADDITIONAL INFORMATION.**

Exhibit 1

# **SITE PLAN**

SCALE 1"=10'-0"

**NOTE: CALL 811 BEFORE YOU DIG.**



## Exhibit 2

### Town of Lauderdale-by-the-Sea Development Services

To: Planning & Zoning Board  
From: Linda Connors, Development Services Director  
Date: November 11, 2020  
Meeting Date: December 2, 2020  
Re: Case Number 2020-L2-AA-01: Matthew Hoffman (applicant) – Level 2 Administrative Adjustment Request to Section 30-211(c)(2) to encroach into a required side setback.

---

The purpose of this memorandum is to provide findings and recommendations regarding the Level 2 Administrative Adjustment application (**Exhibit 1**) submitted to the Town of Lauderdale-by-the-Sea (the “Town”) for the single-family home located at 1572 Blue Water Terrace (**Diagram 1**). The Applicant, Matthew Hoffman, is requesting an Administrative Adjustment to permit the construction of a garage that will encroach into the required side setback.

Diagram 1



The Applicant has paid the appropriate fee and submitted the required documents. Notice has been given to all property owners located within a three (300) foot radius; the subject property has been posted; and the public hearing concerning the Administrative Adjustment application has been

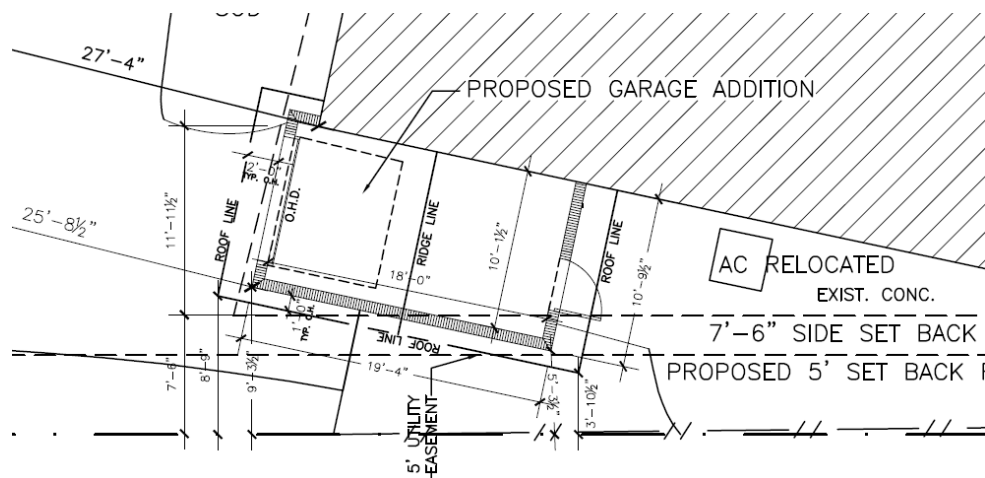
advertised pursuant to Section 30-139 of the Town Code of Ordinances (the "Town Code"). (**Exhibit 2**) Staff has received no comments from the public regarding this request.

### **Background and Request**

The subject property is a developed .22-acre parcel located at 1572 Blue Water Terrace within the RS-4 zoning district, with a future land use classification of Low (5) Residential. The dwelling on the property was built in the late 1950's and renovated in mid-1970's.

The Applicant has submitted an application for a Level 2 Administrative Adjustment to permit the construction of a garage addition that would encroach 2.5 feet into the required side setback for the property. The arrow in Diagram 1 points to the proposed location for the garage addition. The required side setback is 7.5 feet. In order to construct the proposed garage addition, the applicant will need to encroach on a portion of the side setback for the property. Diagram 2 below shows that at its closest, the rear corner of the addition will be 5 feet 3.5 inches from the property line and the roof overhang for the addition will be 3 feet 10.5 inches from the property line.

Diagram 2



### **Administrative Adjustment**

#### **Town Code Provision**

Town Code Section 30-128, "Administrative adjustments" (**Exhibit 3**) establishes standards that would allow the Town Commission (Level 2) to approve a reduction in setback requirements. A Level 2 Adjustment is permitted for up to 30% of the required setback or 5 feet, whichever is less (**Table 1**). The Town Code requires review from Town staff, a recommendation from the Planning & Zoning Board and final review and consideration by the Town Commission.



Table I

| Administrative Adjustment Thresholds                      |                            |                                                    |
|-----------------------------------------------------------|----------------------------|----------------------------------------------------|
| Building Standards that May be Adjusted                   | Maximum Level 1 Adjustment | Maximum Level 2 Adjustment                         |
| Setbacks                                                  | n/a                        | 30% or 5 feet, whichever is less                   |
| Overhangs, roof cornices and eaves and exterior balconies | n/a                        | All other requests up to 5 feet, whichever is less |

### Criteria and Analysis

Section 30-128 of the Town's Code allows for a reduction in parking standards to be approved only if the decision maker finds that several criteria are met. The following lists those criteria with the Applicant's responses:

- a. The Administrative Adjustment does not result in an increase in allowable density; **Correct. The administrative adjustment does not increase allowable density.**
- b. The Administrative Adjustment does not provide for building height that exceeds the zoning code standards; **Correct. The building height is within the zoning code standards.**
- c. In no way does the Administrative Adjustment allow a structure's footprint to encroach upon an established recorded or platted easement and/or the Town's right-of-way; **Correct. The structure would fall within the 5.25' (30% of 7.5') setback. It would not fall within the 5' utility easement or the Town's right of way.**
- d. The Administrative Adjustment furthers a minimum of one of the following conditions:
  - i. Required to compensate for some unusual aspect of the development site of the proposed development; or **The current building is situated at an angle to the property line. The rear corner of the proposed addition would fall within the 7.5' setback. An adjustment is needed to further the minimum 7.5' setback.**
  - ii. Supports an objective from the purpose statements of the zoning district where located; or **N/A**
  - iii. Proposed to protect sensitive natural resources or save healthy existing trees; or **N/A**
  - iv. Supports Mid-Century Modern Architecture; or **N/A**
  - v. Utilized to create a view corridor or other benefit to the Community; or **N/A**
  - vi. Required to legalize the existing nonconforming footprint, overhangs, roof cornices, eaves or exterior balconies; or **N/A**
  - vii. Required for an expansion, addition or modification to an existing structure where that expansion, addition, or modification will not increase the footprint of the existing structure. **N/A, it increases the footprint of the existing structure**
- e. The Administrative Adjustment will not substantially interfere with the convenient and enjoyable use of the adjacent lands, and will not pose a danger to the public health or

safety, **Correct. The adjustment will not interfere with adjacent land or pose a danger to public health or safety.**

- f. The requested Administrative Adjustment is not incompatible with the character of development in the surrounding area, and will not result in incompatible uses. **Correct. The adjustment will not result in incompatible uses and is not incompatible to the character development or surrounding area.**
- g. Any adverse impacts, including but not limited to reductions in view corridors, resulting from the Administrative Adjustment will be mitigated to the maximum extent practicable. **Correct. The adjustment does result in adverse impacts.**
- h. The Administrative Adjustment is consistent with the comprehensive plan. **Correct. The adjustment is consistent with the comprehensive plan.**

**STAFF RECOMMENDATIONS:** The criteria to grant the request has been met; therefore, staff recommends approval of the Administrative Adjustment, with the following condition:

- 1. If approved, the Administrative Adjustment approval expires concurrent with the expiration of the Building Permit approved for the subject property.

**Exhibits**

**Exhibit 1** – Administrative Adjustment Application

**Exhibit 2** – Public Notice

**Exhibit 3** – Town Code Section 30-128. Administrative Adjustments

## Jhanelle Campbell

---

**From:** Sydney Ramirez  
**Sent:** Wednesday, December 2, 2020 2:42 PM  
**To:** Sydney Ramirez  
**Subject:** FW: Matthew Hoffman - 1572 Blue Water Terrace

Hi everyone,

Please see the public comment below for tonight's hearing. No action is required. I will also read it into the minutes tonight.

Sincerely,

---

**From:** Tedra Allen <[Tedraa@lauderdalebythesea-fl.gov](mailto:Tedraa@lauderdalebythesea-fl.gov)>  
**Sent:** Wednesday, December 2, 2020 1:46 PM  
**To:** Linda Connors <[lindac@lauderdalebythesea-fl.gov](mailto:lindac@lauderdalebythesea-fl.gov)>; Jhanelle Campbell <[jhanelleC@lauderdalebythesea-fl.gov](mailto:jhanelleC@lauderdalebythesea-fl.gov)>  
**Subject:** FW: Matthew Hoffman - 1572 Blue Water Terrace



**Tedra Allen, CMC**  
Town Clerk  
4501 N. Ocean Drive  
Lauderdale-By-The-Sea, Fl. 33308  
Phone (954)640-4201 Fax (954)533-9546  
[tedraa@lbts-fl.gov](mailto:tedraa@lbts-fl.gov) \* [www.lbts-fl.gov](http://www.lbts-fl.gov)

***Note:** Florida Public Records Law provides that most written communications to or from Municipal employees regarding town business are public records and are available to the public and media upon request. Therefore, this e-mail message may be subject to public disclosure.*

---

**From:** Jim Heins <[jimheins8@gmail.com](mailto:jimheins8@gmail.com)>  
**Sent:** Sunday, November 29, 2020 6:44 PM  
**To:** Public Comments <[public\\_comments@lauderdalebythesea-fl.gov](mailto:public_comments@lauderdalebythesea-fl.gov)>  
**Subject:** Matthew Hoffman

**[CAUTION] This external e-mail originated outside the Town. Do not open links or attachments unless you are certain they are safe.**

---

Hello,

This email is in reference to an Application Request to construct a garage addition that will encroach 2.25 feet into the required setback.

Application Number: 2020-L2-AA-01

Applicant: Matthew Hoffman

Site Address: 1572 Blue Water Terrace

**We fully support Matthew Hoffman's request.**

We live across the street from the Hoffman family at 1937 Tropic Isle. The Hoffman home does not currently have a garage or other secured external storage area. Most of the homes in Bel Air have garages and we feel adding a garage to the home would be an enhancement to the neighborhood and provide secure external storage needed for today's families. As we understand it, the encroachment is a relatively small portion of the rear corner of the proposed addition, and based on the lot layout, it would not be apparent from the street view.

Again, we fully support Matthew Hoffman's request.

Regards,

Jim and Janet Heins



**ADMINISTRATIVE ADJUSTMENT DEVELOPMENT ORDER  
TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
Development Order 2020-L2-AA-01**

PROJECT NAME: 1572 Blue Water Terrace Garage Addition

ADDRESS OF PROPERTY: 1572 Blue Water Terrace

FOLIO #: 4943 07 01 0550

PROPERTY OWNER: Matthew Hoffman

APPLICANT: Matthew Hoffman

APPLICANT ADDRESS: 1572 Blue Water Terrace, Lauderdale-By-The-Sea, Florida 33062

REQUEST: Pursuant to Article IV, Division 2 of Chapter 30 of the Town's Code of Ordinances (the "Town Code"), the Applicant is requesting a Level 2 Administrative Adjustment to construct a garage addition that encroaches into the required side yard setback for the subject property located at 1572 Blue Water Terrace.

SECTION 1. FINDINGS. THIS MATTER came before the TOWN Commission of the TOWN of LAUDERDALE-BY-THE-SEA, Florida, on December 8, 2020, following due public notice. The TOWN Commission having considered the public testimony, evidence in the record, the testimony of the applicant, and the recommendation of the TOWN Planning and Zoning Board and administrative staff, finds that the requested Administrative Adjustment application, as conditioned herein, is in compliance with the applicable standards and minimum requirements set forth within Chapter 30 of the Town Code.

SECTION 2. APPROVAL. The request to approve an Administrative Adjustment is hereby approved as shown on the plans submitted by Matthew Hoffman, attached as **Exhibit 1**, except as modifications that may be required by this approval or the Town.

SECTION 3. CONDITIONS. The APPROVAL granted herein is subject to the following conditions:

1. If approved, the Administrative Adjustment approval shall expire concurrent with the expiration of the approved Building Permit issued for the proposed garage addition structure located on the subject property.

SECTION 4. VIOLATION OF CONDITIONS. Failure to adhere to the terms and conditions of this Development Order shall be considered a violation of the Town Code and persons found violating the conditions shall be subject to the penalties prescribed by the Town Code, including but not limited to, the revocation of any of the approval(s) granted in this Development Order. The Applicant understands and acknowledges that it must comply with all other applicable requirements of the Town Code before it may commence construction or operation, and that the foregoing approval in this Development Order may be revoked by the Town at any time upon a determination that the Applicant is in non-compliance with the Town Code or the conditions of this Approval.

SECTION 5. APPEAL. In accordance with Section 30-140(d)(11) of the Town Code, the Applicant, or any aggrieved property owner in the area, may appeal the decision of the Town Commission in the Circuit Court of Broward County, Florida, in accordance with the Florida Rules of Appellate Procedure.

SECTION 6. EFFECTIVE DATE. This Development Order shall become effective upon Approval by the Commission.

**APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2020

---

**MAYOR CHRIS VINCENT**

**ATTEST:**

---

Tedra Allen, Town Clerk, CMC

**Approved as to form:**

---

Susan L. Trevarthen, Town Attorney

Z:\0 Properties\Blue Water Terrace\Blue Water Terrace 1572\2020-L2-AA-01\Commission\Ex 4 Development Order 1572 Blue Water  
Terr 2020-L2-AA-01.docx



## Town Commission Agenda Item Report

**Meeting Date:** December 8, 2020

**Submitted By:** Linda Connors

**Submitting Department:** Development Services

**Item Type:** Quasi Judicial Public Hearings

**Agenda Section:** QUASI JUDICIAL PUBLIC HEARING

---

### Subject Title:

240 E. Commercial Blvd. /Site Plan Amendment and Conditional Use Application for Mixed Use Development in the B-1 Zoning District. (Linda Connors, Development Services Director)



*Figure 1-Subject Property*

**Explanation:** The applications received (**Exhibit 1**) are for a Conditional Use and Site Plan Modification to allow a mixed use at 240 Commercial Boulevard. The property is a 3-story structure that contains a ground floor lobby and two floors of existing office space. The applicant's request is to convert the two (2) existing office units on the third floor to two (2) one-bedroom residential units. No changes will be made to the exterior of the structure.

The property is zoned B-1. The future land use classification for the site is Commercial. The 4,000 square foot structure on the property was built in 1989.



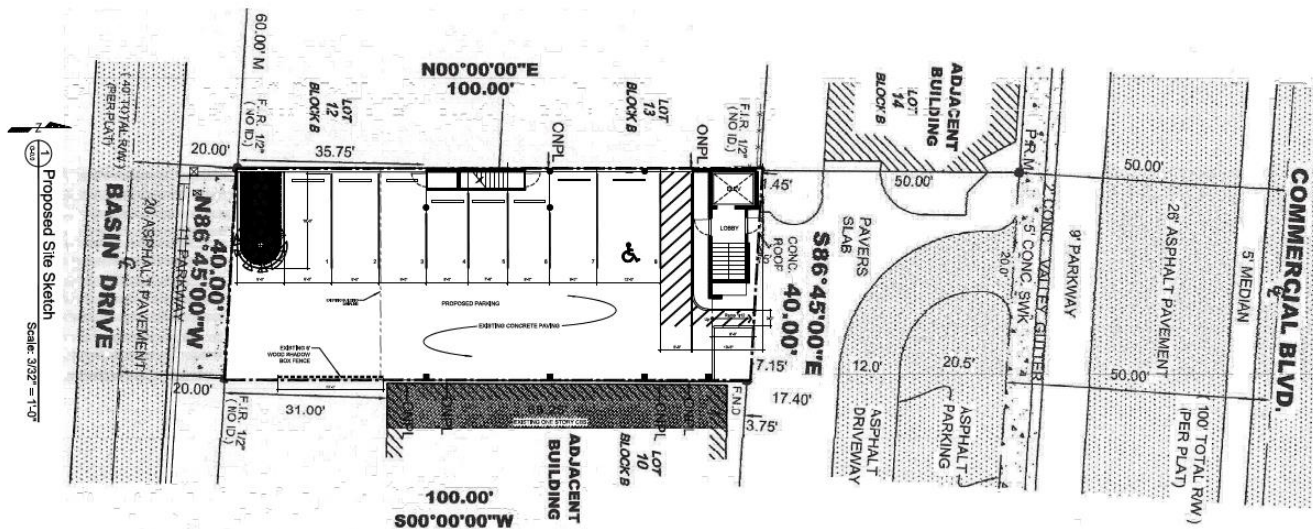


Figure 1-Proposed parking plan

## **Request**

The applicant is requesting to convert the third story offices to two (2) one-bedroom dwelling units. The two (2) existing second floor offices will remain for commercial use. An application of this type requires review for the conversion to mixed use, and a review of the site plan amendment (primarily to review parking, since there are no other changes to the Property being made) as well as the allocation of 2 flexibility units.

## **Site Plan Amendment and Conditional Use (Mixed Use)**

Upon review of the applications, Staff finds that the requests meet the requirements of the applicable Town Code provisions for the requirements of a site plan amendment and conditional use for mixed use. A detailed explanation of the request and the town code criteria for the project is provided in the attached Planning and Zoning Board staff report (**Exhibit 2**).

## **Allocation of Flexibility Units**

The Flexibility Rules allow the Town to approve the location of residential uses in a Commercial Land Use designated property, so long as the Town first confirms that flexibility units are available to be assigned to the property and that the rules and restrictions regarding the allocation of flexibility units, as established by the Broward County Land Use Plan, are met.

In order to allocate flexibility units, the Town must first determine if there are available flexibility units in the Flex Zone established for this area by the County. The subject property is located within Flex Zone 39 and it has 419 Flexibility Units available for allocation. Since the Flex Zone has sufficient units available for distribution and the request meets the criteria established within Section 30-100 of the Town Code, the request for two (2) flex units may be granted by the Town Commission.

## **Recommendations**

In summary, the Department has reviewed the applications submitted in association with this request and has found that the request for mixed use of the subject property is in compliance with the:

- a. Broward County Flexibility Rules, as provided in the Broward County Land Use Plan; and Town of Lauderdale-By-the-Sea certified adopted Comprehensive Plan; and
- b. Town's Code of Ordinances, Chapter 30 Unified Land Development Regulations.

The Department recommends approval of the:

- a. Conditional Use Application for mixed use of the Property, per Section 30-271 (i) (3); B-1 Business Zoning District, Section 30-126 Conditional Use, and Section 30-100 Allocation of Flexibility Units; and
- b. Level 2 Plan Amendment Application for mixed use of the Property per Section 30-271 (i) (3); B-1 Business Zoning District, Section 30-126 Conditional Use, Section 30-100 Allocation of Flexibility Units, and per the requirements for a Site Plan Amendment as provided in Article IV Site Plan Procedures and Requirements, Chapter 30 Unified Land Development Regulations.

Staff sent the required notices to the surrounding public and received one comment in opposition of the project (**Exhibit 3**). The property was properly posted and the notice was placed on the Town's website (**Exhibit 4**). The Planning and Zoning Board reviewed the application at its December 2, 2020 meeting and recommended approval of staff's recommendation to approve the request which included the following conditions:

1. The applicant shall provide a landscaped island, as proposed in **Exhibit 1**.
2. The applicant shall provide a handicap parking space, as proposed in **Exhibit 1**.
3. The development order shall be recorded in the Public Records of Broward County (**Exhibit 5**).

**Recommendation:** Staff recommends that the Commission approve the request for the site plan modification, conditional use and allocation of two (2) flex units.

**Attachments:**

Exhibit 1- Applications and Plans.pdf  
Exhibit 2- P&Z Staff Report.pdf  
Exhibit 3-Comment in Opposition.pdf  
Exhibit 4-Public Notice.pdf  
Exhibit 5-Development Order



TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA  
Department of Development Services  
4501 N. Ocean Boulevard Lauderdale-By-The-Sea, FL 33308  
Phone: 954-640-4210 Fax: 954-640-4236  
[www.lbtss-fl.gov](http://www.lbtss-fl.gov)

**DEVELOPMENT APPLICATION**

In accordance with Section 30.111-30.113 of the Town's Unified Land Development Regulations: Development applications are required to be provided before any development permit is issued. Please refer to the Town's website to obtain a copy of the corresponding Application Checklist. Please also refer to the Fee Schedule, updated annually by the Town, as provided on the website which will indicate the cost per application type. Please check the development approval being requested:

- |                                                                    |                                                    |                                                      |
|--------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|
| <input type="radio"/> Abandonment                                  | <input type="radio"/> Conditional Use-Sign         | <input type="radio"/> Preliminary Site Plan          |
| <input type="radio"/> Administrative Adjustment-Level 1            | <input type="radio"/> Conditional Use-Transfer Fee | <input type="radio"/> Sidewalk Cafe                  |
| <input type="radio"/> Administrative Adjustment-Level 2            | <input type="radio"/> Construction Time Extension  | <input type="radio"/> Sidewalk Cafe Modification     |
| <input type="radio"/> Architectural Review-Preliminary             | <input type="radio"/> Development Order Extension  | <input type="radio"/> Site Plan                      |
| <input type="radio"/> Architectural Review-Final                   | <input type="radio"/> Encroachment Application     | <input type="radio"/> Site Plan Modification-Level 1 |
| <input type="radio"/> Bicycle Racks                                | <input type="radio"/> Landscape Plan               | <input type="radio"/> Site Plan Modification-Level 2 |
| <input type="radio"/> Conditional Use                              | <input type="radio"/> Landscape Plan Amendment     | <input type="radio"/> Tree Removal                   |
| <input type="radio"/> Conditional Use Amendment-Level 1            | <input type="radio"/> Parking Reduction-Level 1    | <input type="radio"/> Variance-Single Family         |
| <input checked="" type="radio"/> Conditional Use Amendment-Level 2 | <input type="radio"/> Parking Reduction-Level 2    | <input type="radio"/> Variance - Other               |
|                                                                    |                                                    | <input type="radio"/> Other _____                    |

Based on approval being requested, refer to the corresponding checklist and supplemental requirements.

Project Name: 240 Commercial Boulevard Folio Number(s): 494318050170

Street Address: 240 Commercial Boulevard, Lauderdale-by-the-Sea, FL 33308-4444

Subdivision Name: Silver Shores Block(s): B Lot(s): 11

Name of Property Owner: GeoBac Corp Address of Property Owner: 240 Commercial Blvd

Property Owner's Phone Number: 954 793 6303 Property Owner's Email Address: colobac@yahoo.com

Name of Applicant: Gus Bacatselos Address of Applicant: Owner

Applicant Phone Number: Same Applicant Email Address: Same

Name of Agent (e.g. Contractor) Representing the Project: James Hoffman - FL Architect 15,729  
2400 NE 10th St, #505 Pompano Bch, FL 33062

Agent's Address: - Agent's Phone: 305 876 5142 Email Address: auburnarchitect@gmail.com

Land Use Plan Designation: Commercial Zoning District: B-1 - Business

Existing/Type of Use of the Subject Property: Office - Professional Services

Proposed Use of the Subject Property: Mixed-use (B-1/Office - Professional Services + RM-15/Residential - Apts)

As applicable, answer the following:

Existing Number of Units: (4) Proposed Number of Units: (4)

Existing Square Footage: 4,000sf Proposed Square Footage: 4,000sf

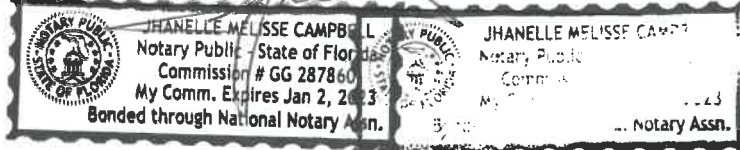




## DEVELOPMENT APPLICATION SIGNATURE PAGE

Print Name of Property Owner: Gus Bacatselos (Geobac Corp) Date: Oct 6/20

Signature of Property Owner: \_\_\_\_\_



State of Florida: \_\_\_\_\_

County: \_\_\_\_\_

SWORN AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization, this day of \_\_\_\_\_, 20\_\_\_\_\_

The person signing is \_\_\_\_\_ personally known to me or \_\_\_\_\_ has produced identification \_\_\_\_\_

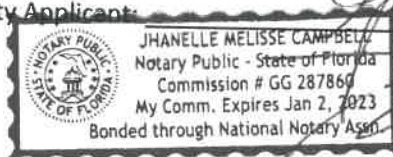
Print Notary Name: \_\_\_\_\_

Notary Signature: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

Print Name of Applicant: Gus Bacatselos (Geobac Corp) Date: Oct 6/20

Signature of Property Applicant: \_\_\_\_\_



State of Florida: \_\_\_\_\_

County: \_\_\_\_\_

SWORN AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization, this day of \_\_\_\_\_, 20\_\_\_\_\_

The person signing is \_\_\_\_\_ personally known to me or \_\_\_\_\_ has produced identification \_\_\_\_\_

Print Notary Name: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

Notary Signature: \_\_\_\_\_

### FOR ADMINISTRATIVE USE ONLY:

Date Application submitted: \_\_\_\_\_

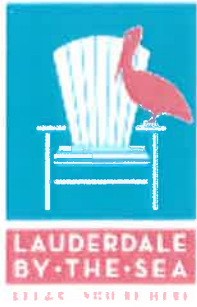
Date Application found complete: \_\_\_\_\_

Pre-Application meeting date: \_\_\_\_\_

Non-refundable Application Fee: \_\_\_\_\_

Cost Recovery Fee: \_\_\_\_\_

## CONDITIONAL USE-LEVEL 2 MODIFICATION CHECKLIST



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**Department of Development Services**  
**4501 N. Ocean Boulevard Lauderdale-By-The-Sea, FL 33308**  
**Phone: 954-640-4210 Fax: 954-640-4236**  
**Email: [Planning@LBTS-FL.gov](mailto:Planning@LBTS-FL.gov)**  
**[www.LBTS-FL.GOV](http://www.LBTS-FL.GOV)**

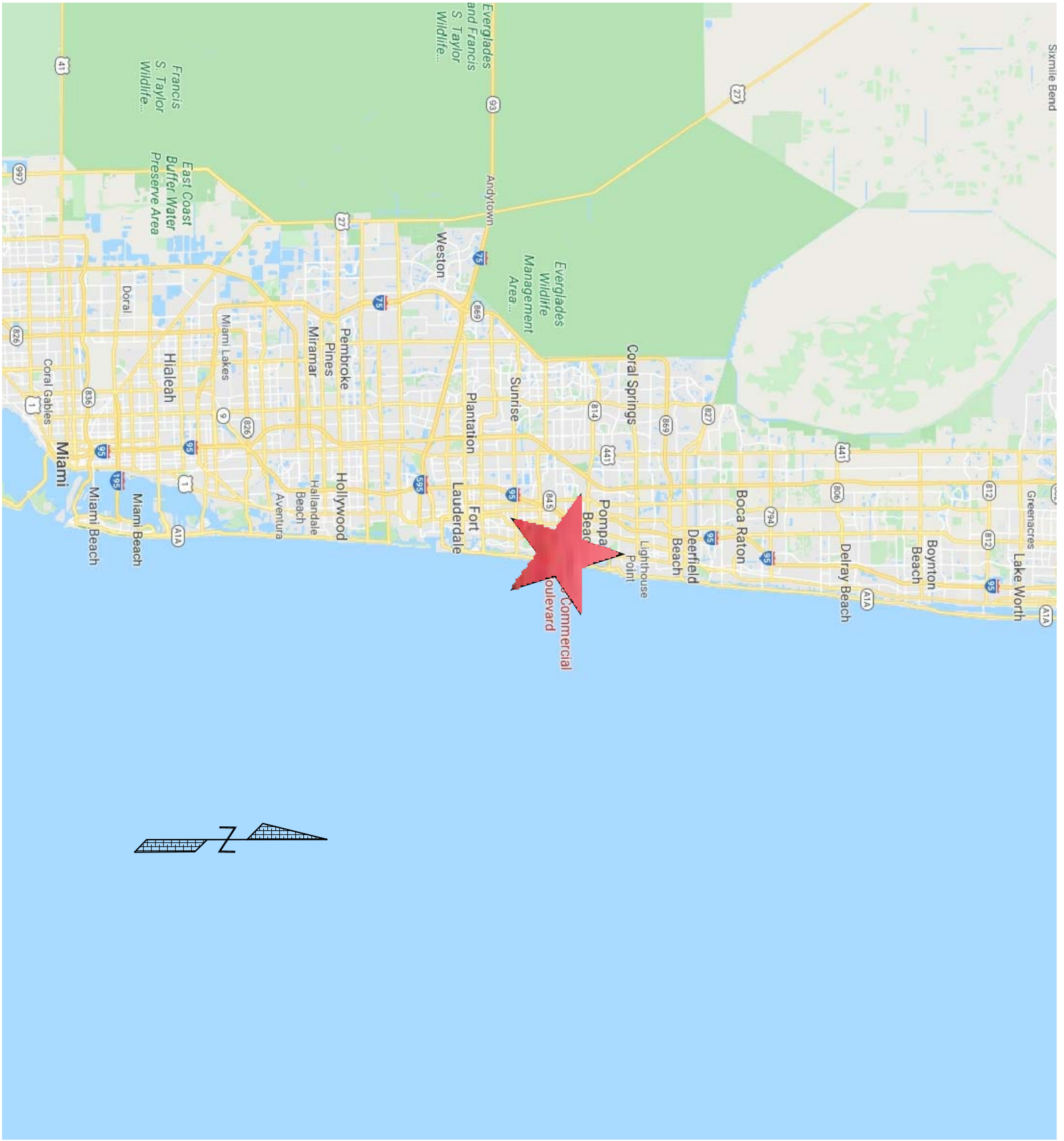
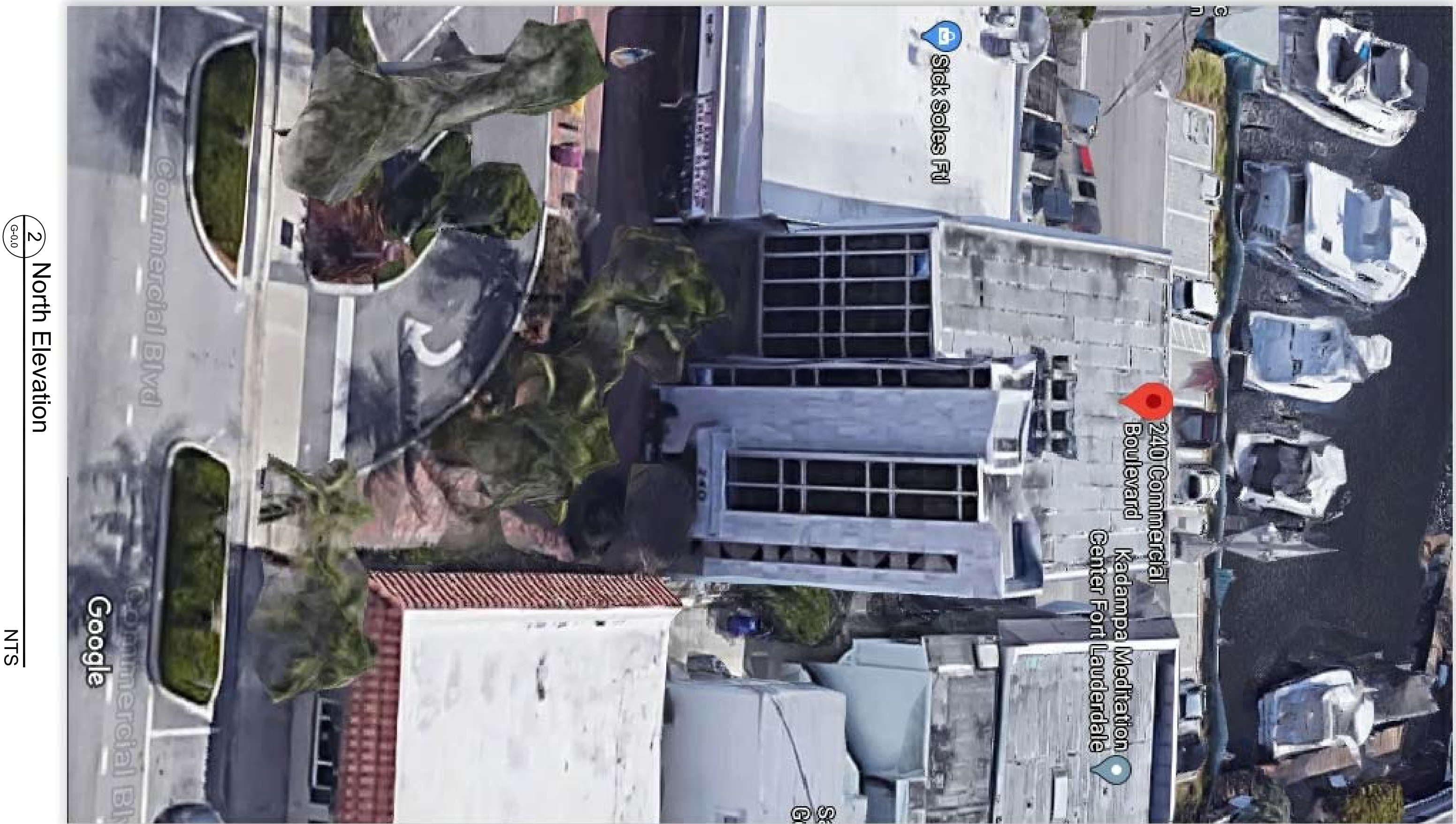
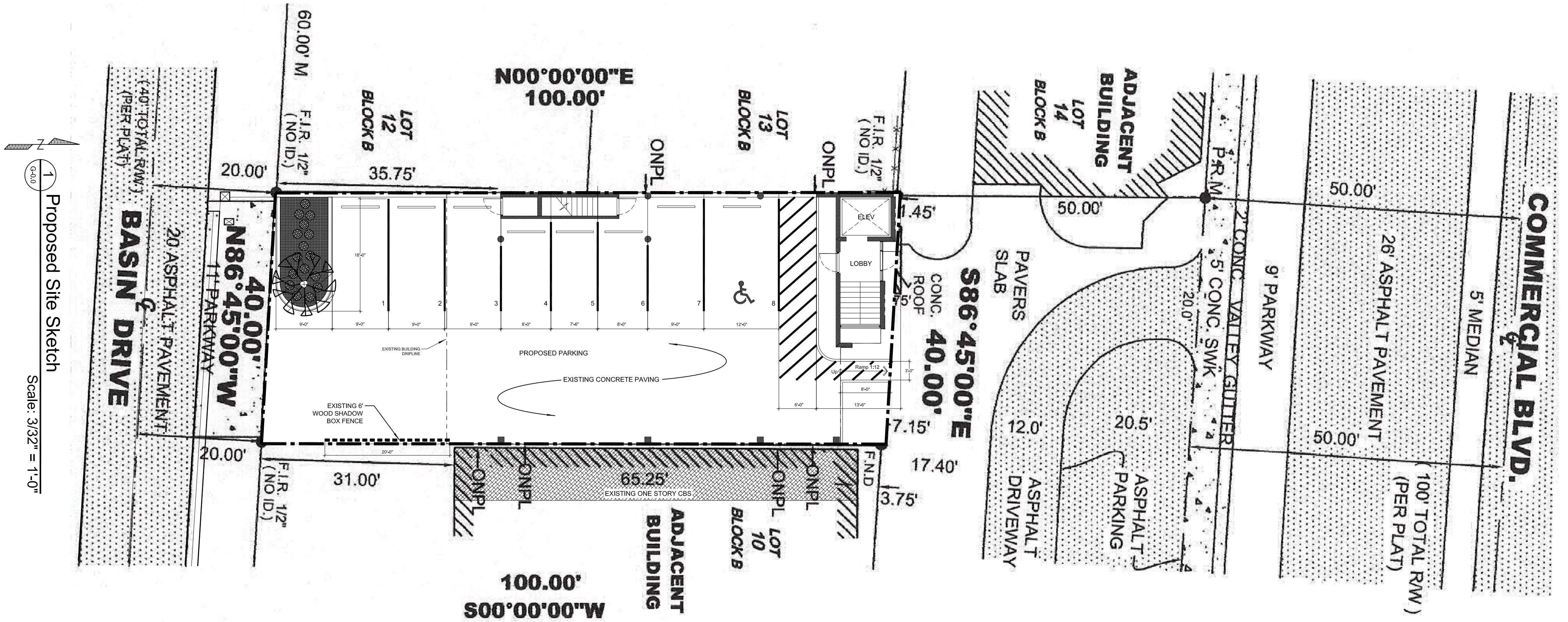
### **CONDITIONAL USE – LEVEL 2 MODIFICATION CHECKLIST**

In accordance with the Town of Lauderdale-By-The-Sea Unified Land Development Regulations Section 30-126(e) – Conditional Use-Level 2 Modification, the following is a list of the required documentation required for development approval of a Conditional Use-Level 2 Modification application.

#### **Items for Submittal:**

- Fee for Conditional Use -Level 2-Modification (See Fee Schedule – updated once a year)
- A completed Development Application signed and notarized
- Copy of previously approved Conditional Use Development Order
- Completed responses to the questions on Page 2 of this Application
- Two (2) hard copies of a site plan (as applicable)
- Upon resubmittal of the plans, include a letter response to the Town comment. This is done by providing the comment received from the Town followed by a response by the applicant
- Digital copies of the above referenced documents – via email, disk or thumb drive



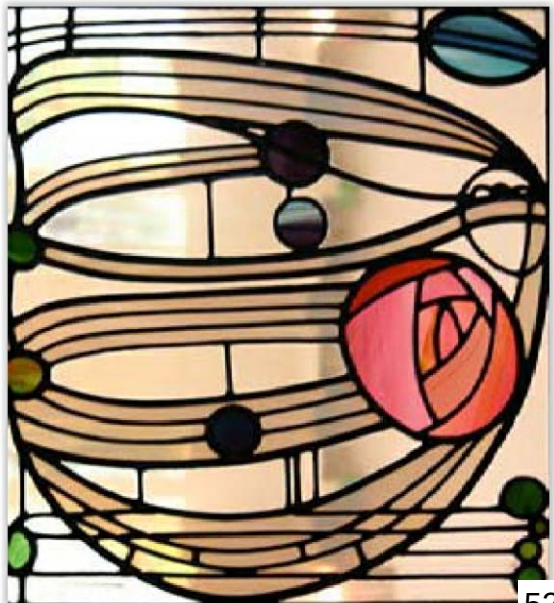


## Project Data:

|                                                   |                                            |
|---------------------------------------------------|--------------------------------------------|
| <b>Site Address:</b>                              | <b>Zoning:</b>                             |
| 240 Commercial Boulevard                          | B-1 - Business, Retail Business            |
| Lauderdale by the Sea, FL 33308                   |                                            |
| <b>Legal Description:</b>                         | <b>Lot Area:</b>                           |
|                                                   | 4,000sf -                                  |
| <b>Property ID:</b> 494318050170                  | <b>FBC:</b>                                |
| <b>Legal:</b> Silver Shores Unit A-28-29 B Lot 11 | Existing (3) Story, 5,634sf, Type II, NS - |
| <b>Blk B</b>                                      | FBC Business -                             |
| <b>Owner:</b>                                     | Exterior and Interior Improvements         |
| <b>GEOBAC CORP</b>                                | Alteration - Level II - Proposed           |
| Gus Bacatselos                                    |                                            |
| (954) 793-6303                                    | <b>Site Plan Modification:</b>             |
| colobac@yahoo.com                                 | Site Plan / Change of Use                  |
|                                                   | <b>Existing:</b>                           |
|                                                   | Business                                   |
|                                                   | Proposed:                                  |
|                                                   | Mixed-Use                                  |
|                                                   | B-1 Business, Ex 2nd FL                    |
|                                                   | RM-15 Residential, Pro 3rd FL              |

## Sheet Index:

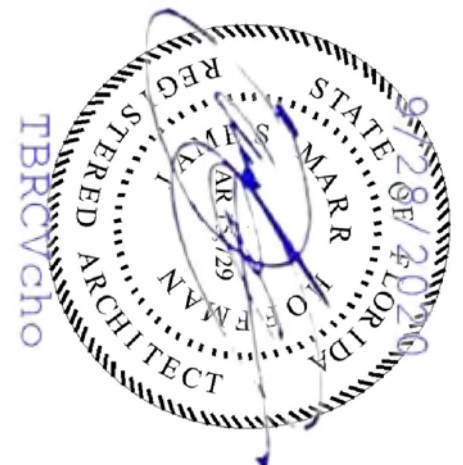
| General Information |                                         |
|---------------------|-----------------------------------------|
| G-0.0               | Cover Sheet                             |
| Survey              |                                         |
| V-1.0               | Boundary Survey                         |
| Landscape           |                                         |
| L-1.0               | Site Landscaping                        |
| Architectural       |                                         |
| A-1.0               | Site Plan / Ground Floor / Site Data    |
| A-1.1               | First Floor Plan / Existing / Proposed  |
| A-1.2               | Second Floor Plan / Existing / Proposed |
| A-1.3               | Roof Plan / Existing / Proposed         |
| A-2.0               | Elevations / Existing                   |



James Hoffman  
Architect

Design: Documentation, Construction Management

2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142



Site Plan Modification  
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

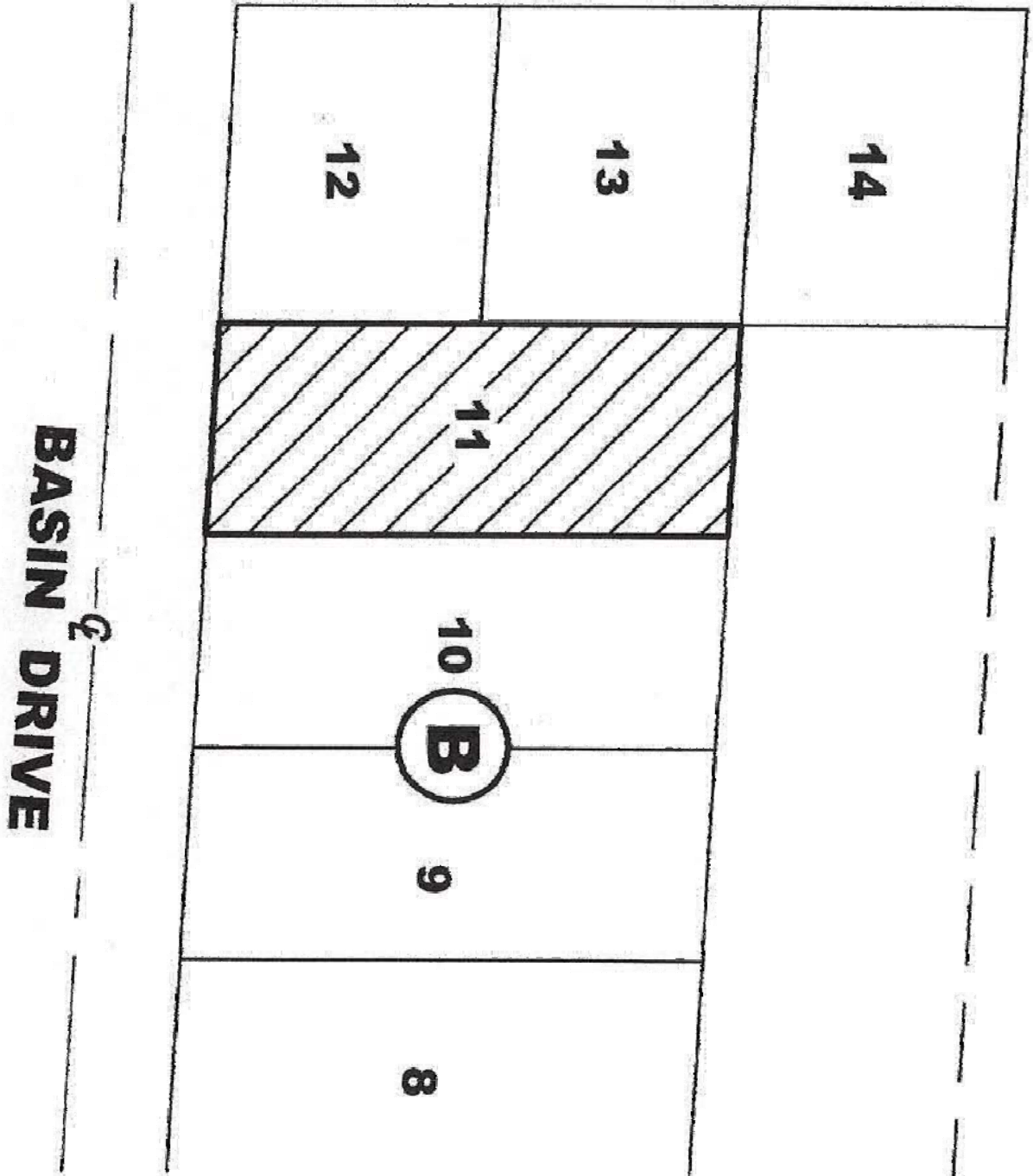
G-0.0

PN: JMH20-002  
9/24/2020

Sheet 01 of 08



COMMERCIAL BLVD.



LOCATION MAP.

NOT TO SCALE.

PROPERTY ADDRESS: 240 COMMERCIAL BLVD. LAUDERDALE BY THE SEA, FLORIDA 33308

LEGAL DESCRIPTION: LOT 11, BLOCK B, SILVER SHORES UNIT A, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 28 PAGE 39 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

CERTIFIED ID. a. GEOBAC CORP.

b. c. d.

SURVEYOR'S NOTES:

- 1) The above captioned Property was surveyed and described based on the above Legal Description provided by Client.
- 2) Bearings, if shown, are based on an assumed meridian and referenced on the centeline of COMMERCIAL BLVD., S. 86°45'00" E., per plat.
- 3) The lands shown hereon were not abstracted for easements, right of ways or other recorded incumbrances not shown on the plat, and the same, if any may not be shown on this section.
- 4) Underground utilities are not depicted hereon.
- 5) Foundations and/or footings that may cross beyond the boundary lines of the parcel herein described are not shown.
- 6) Elevations are based on the North American Vertical Datum 1988.
- 7) Ownership subject to opinion of the Title.
- 8) Fence ties are to be the center line of the fence.
- 9) Wall ties are to face of the wall.
- 10) Not valid without the signature and original raised seal of a Florida licensed Surveyor and Mapper.
- 11) This survey was prepared without the benefit of a Title Search; thereof, only those easements on the recorded plat as shown.
- 12) This survey is prepared to be used exclusively as an aide to obtain Title Insurance, no other warranties are hereby extended.
- 13) This survey depicted hereon is not covered by professional liability insurance.

FLOOD ZONE INFORMATION:

DATE OF FIRM: 08-18-1992

COMMUNITY No: 125123

PANEL: 0209 SUFFIX: F

FIRM ZONE: X BASE FLOOD ELEVATION: N/A

BENCHMARK No: N/A ELEVATION: N/A

NOTE: ONLY VALID WITH PAGE 2

I HEREBY CERTIFY THAT THIS SURVEY WAS MADE UNDER MY RESPONSIBLE CHARGE AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS SURVEY COMPLETES WITH THE STANDARDS OF PRACTICES AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 9-17350-17352 FLORIDA ADMINISTRATIVE CODE PURSUANT TO SECTION 472.027, FLORIDA STATUTES. THIS SURVEY DOES NOT REFLECT OR DETERMINE OWNERSHIP.

KARL F. KUHN  
PROFESSIONAL LAND SURVEYOR No. 5953  
STATE OF FLORIDA

KARL F. KUHN

PROFESSIONAL LAND SURVEYOR No. 5953

1382 NE 178th STREET  
N. MIAMI BEACH FL. 33162  
PH : 786-802 4039  
786-306 5348  
FAX : 305-271 5977

BOUNDARY SURVEY

PROJECT LOCATION: 240 COMMERCIAL BLVD

CITY, STATE & ZIP CODE:

LAUDERDALE BY THE SEA, FLORIDA 33308

DATE OF FIELD WORK:

02-26-20

SCALE: AS SHOWN

DATE: 02-27-20

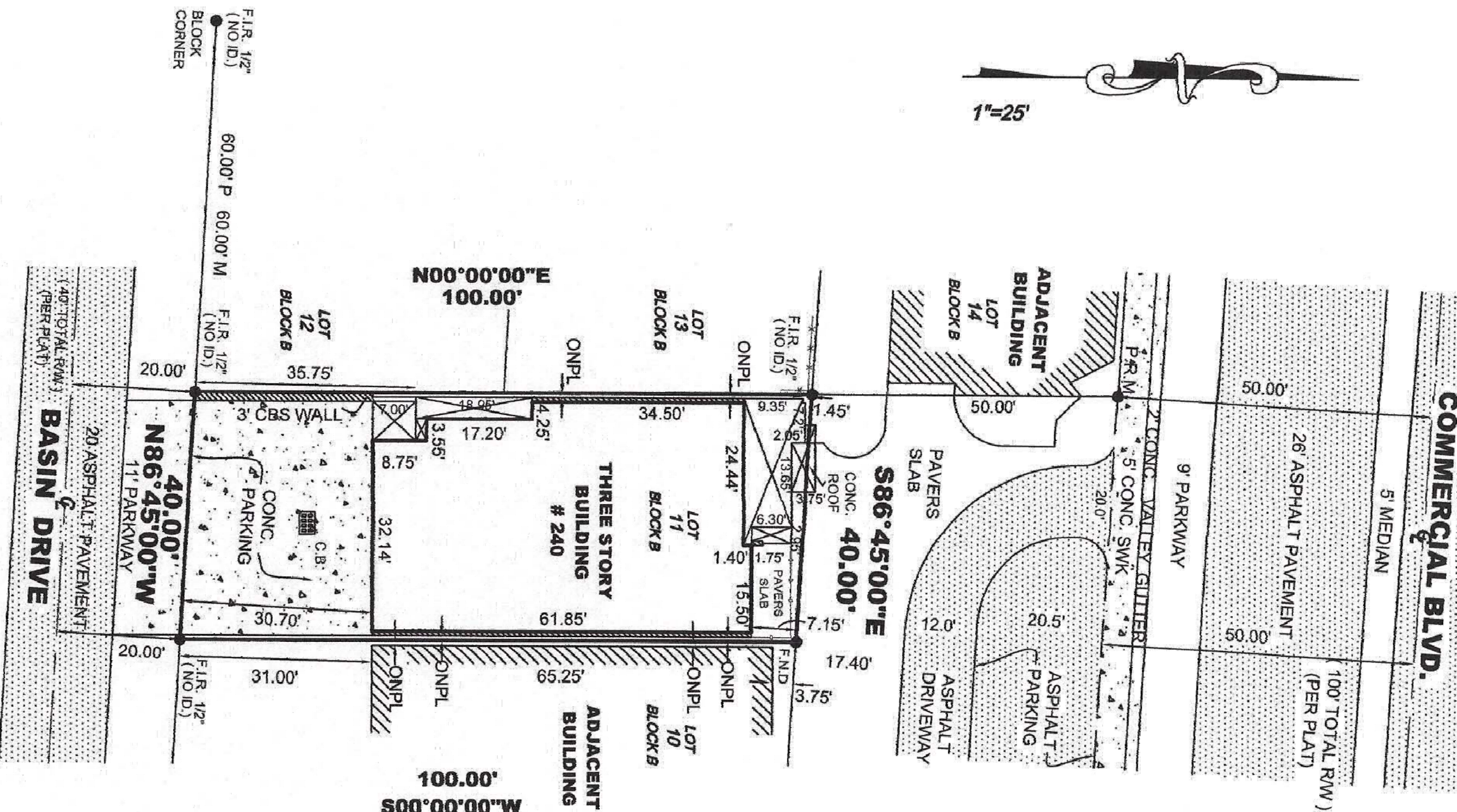
DRAWN BY: I.C.

PROJECT NO:

13-11-32-1

SHEET: 1 OF 2

COMMERCIAL BLVD.



SKETCH OF SURVEY

SCALE: 1" = 25'

ABBREVIATIONS AND LEGEND

- A/C = AIR CONDITIONING PAD  
P.C.P. = PERMANENT CONTROL POINT  
E.P.P. = ELECTRIC TRANSFORMER PAD  
L.B. = LAND BOUNDARY  
C.B.S. = CONCRETE BOUNDARY SURVEY  
N.O.D. = NO IDENTIFICATION NUMBER  
NOTE: ONLY VALID WITH PAGE 1
- F.N.D. = FOUND NAIL & DISK  
U.E. = UTILITY EASEMENT  
F.I.P. = FOUND IRON PIPE  
F.I.R. = FOUND IRON ROD  
C.B. = CONCRETE BOUNDARY SURVEY  
N.O.D. = NO IDENTIFICATION NUMBER  
NOTE: ONLY VALID WITH PAGE 1
- S.I.R. = SET IRON ROD  
F.H. = FIRE HYDRANT  
RES. = RESIDENCE  
R.V.N. = RIGHT OF WAY  
M.E.S. = MEASURED  
C.O.C. = CONCRETE
- F.N. = FOUND NAIL  
CL. = CLEAR  
STY. = STORY  
S.W. = SIDE WALK  
L. = LENGTH  
C.O.C. = CONCRETE  
A. = CENTRAL ANGLE
- ELEVATION TAKE  
R. = RADIUS  
ENC. = ENCROACHMENT  
W.F. = WOOD FENCE  
C.B.S. WALL  
A. = CENTRAL ANGLE

KARL F. KUHN

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1382 NE 178th STREET  
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786-306 5348  
FAX : 305-271 5977

BOUNDARY SURVEY

PROJECT LOCATION: 240 COMMERCIAL BLVD

CITY, STATE & ZIP CODE:

LAUDERDALE BY THE SEA, FLORIDA 33308

DATE OF FIELD WORK:

02-26-20

SCALE: AS SHOWN

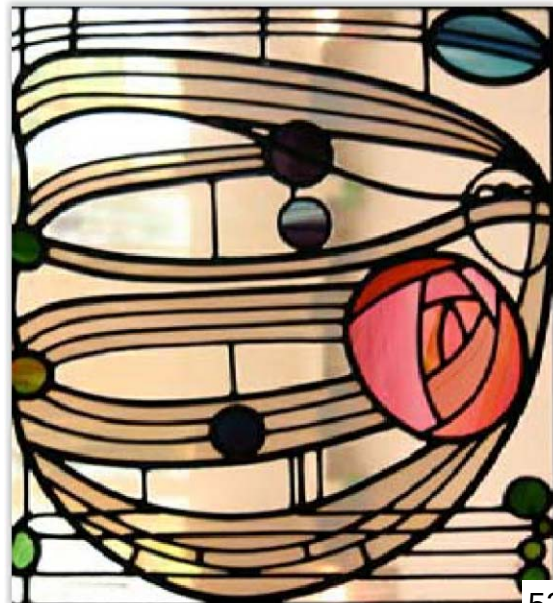
DATE: 02-27-20

DRAWN BY: I.C.

PROJECT NO:

13-11-32-1

SHEET: 2 OF 2



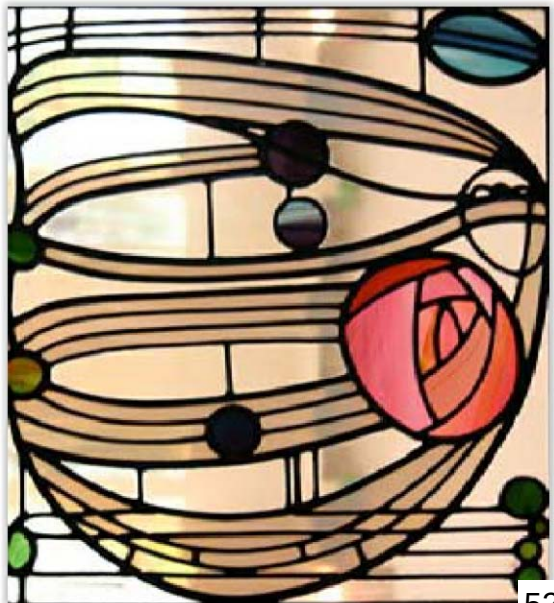
James Hoffman  
Architect

Design: Documentation, Construction Management  
2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142

240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

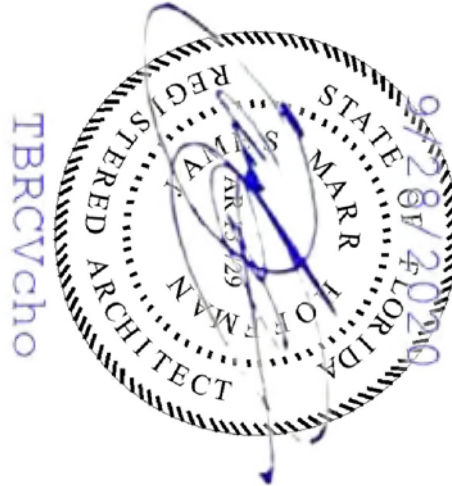
V-1.0





James Hoffman  
Architect

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2400 NE 10th Street, #505  
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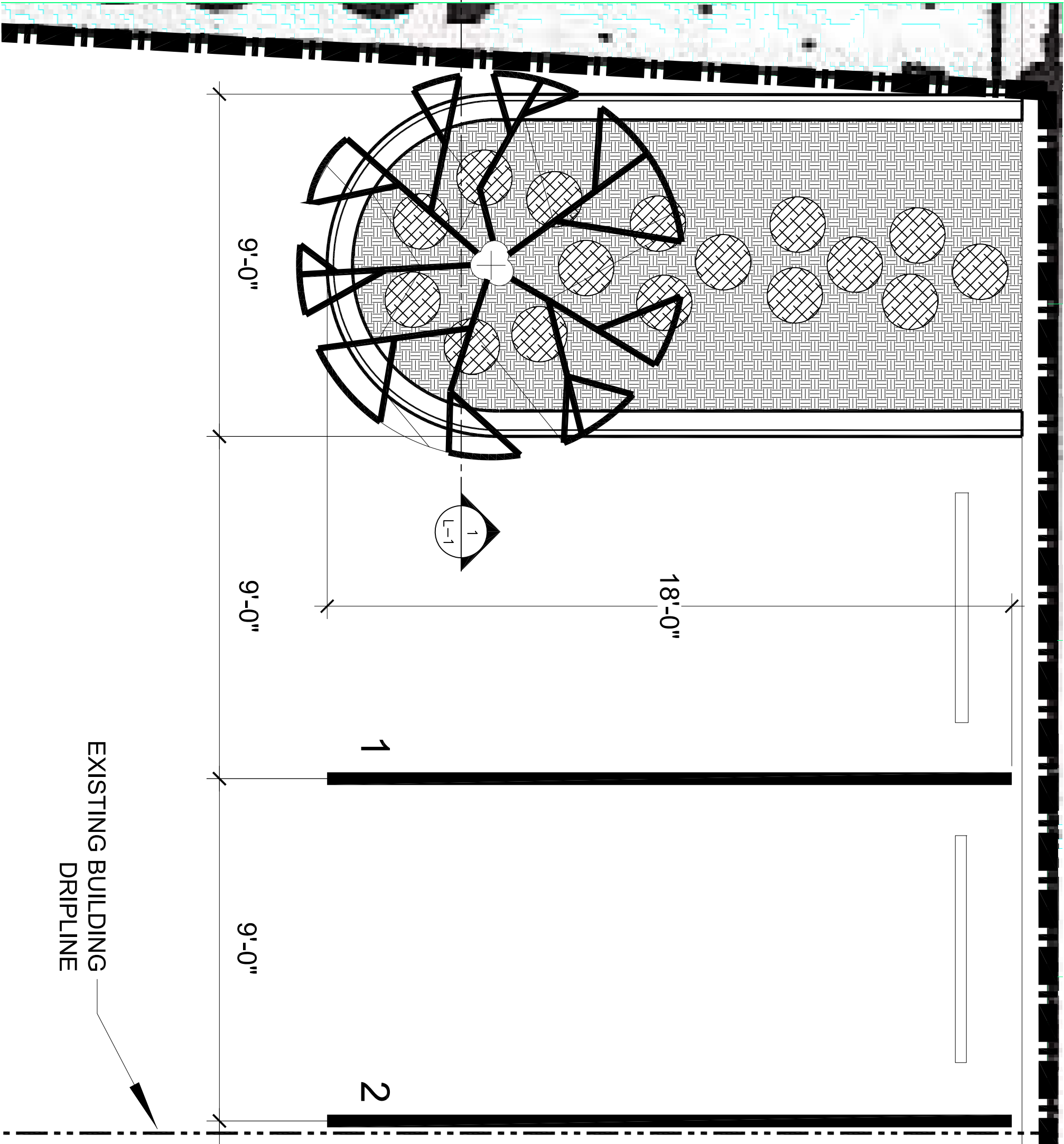
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Landscape Plan  
& Details

PN: JMH20-002  
9/28/2020

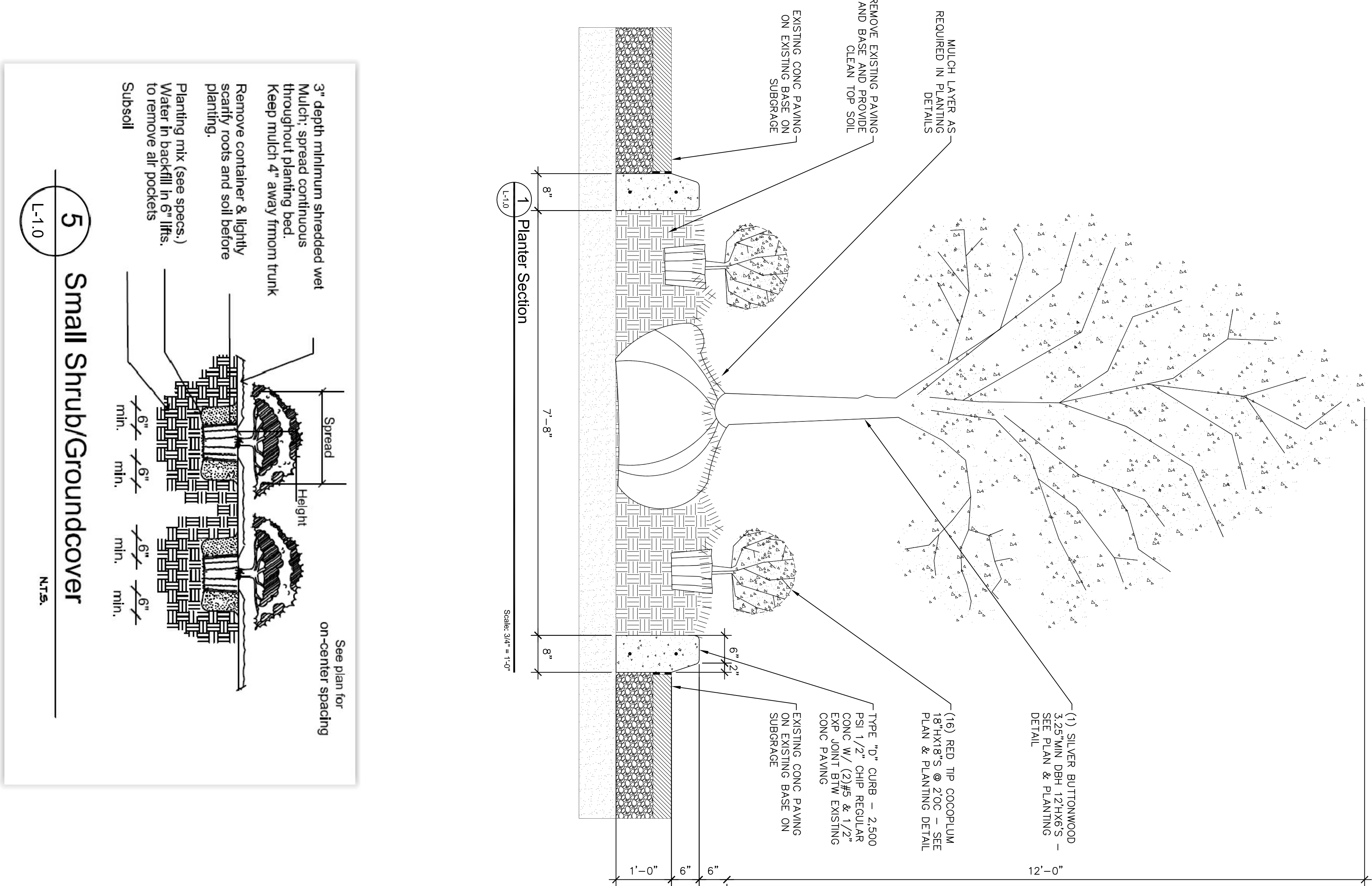
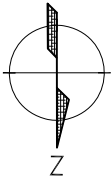
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Sheet 03 of 08



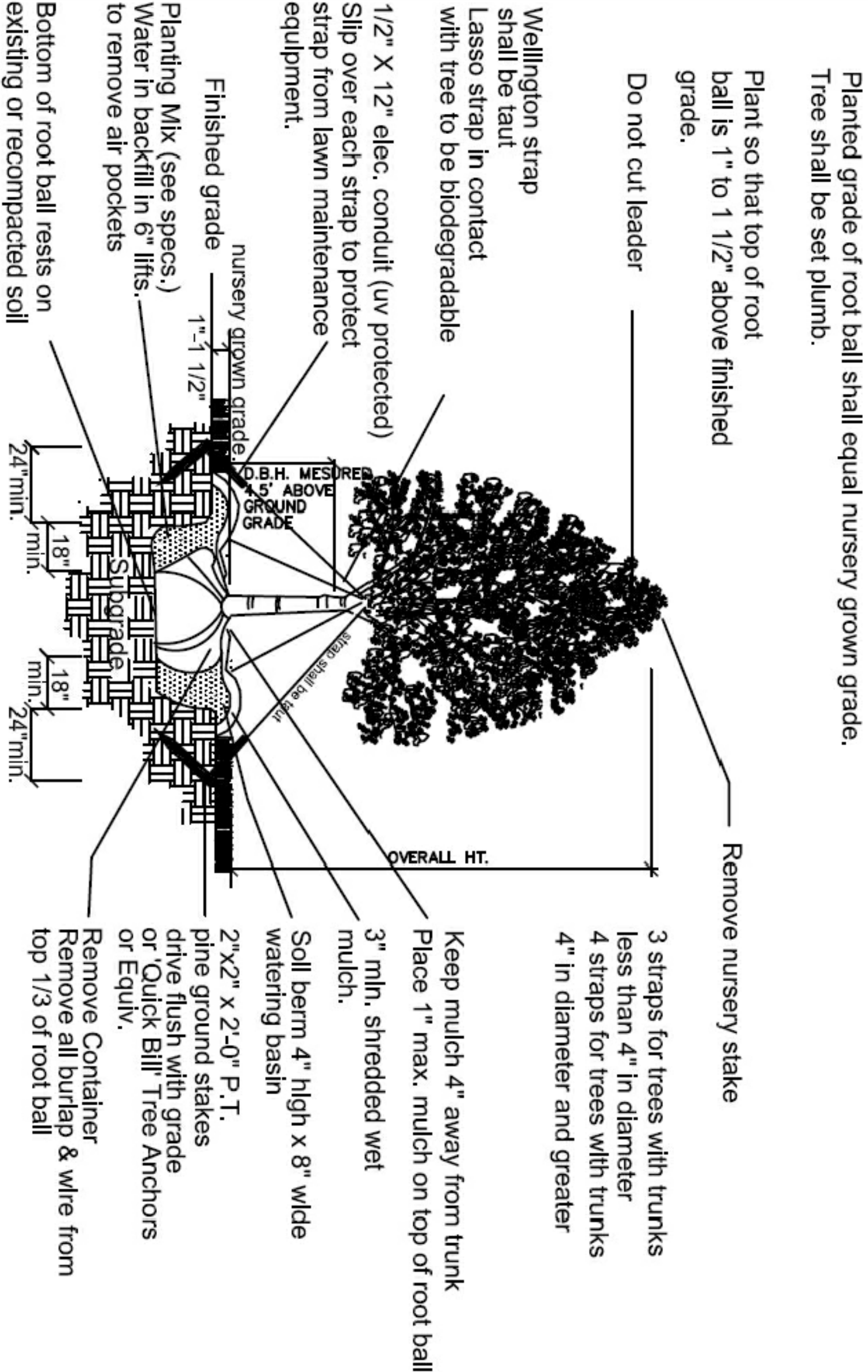
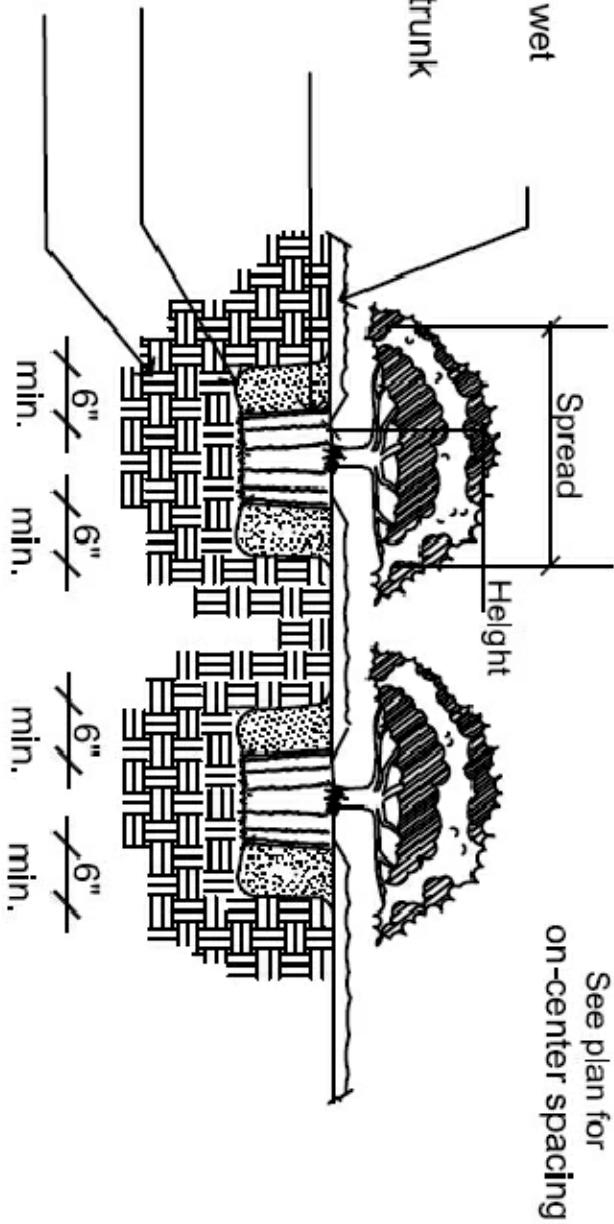
2 Partial Site Plan - Southwest Corner

Scale: 3/8" = 1'-0"



5 Small Shrub/Groundcover

NTS

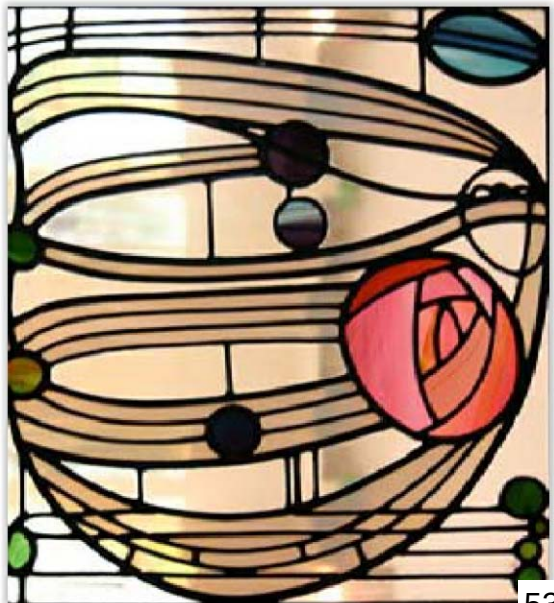


3

(Trees 16' and Larger Overall Height)

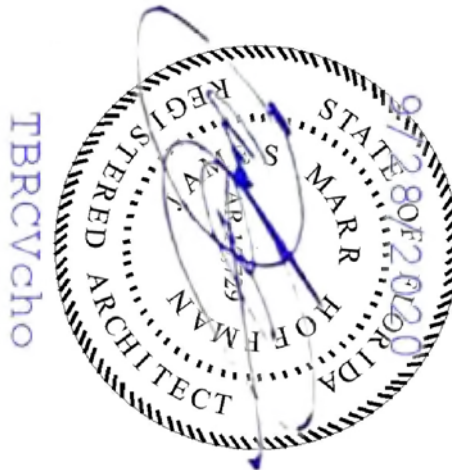
NTS





James Hoffman  
Architect

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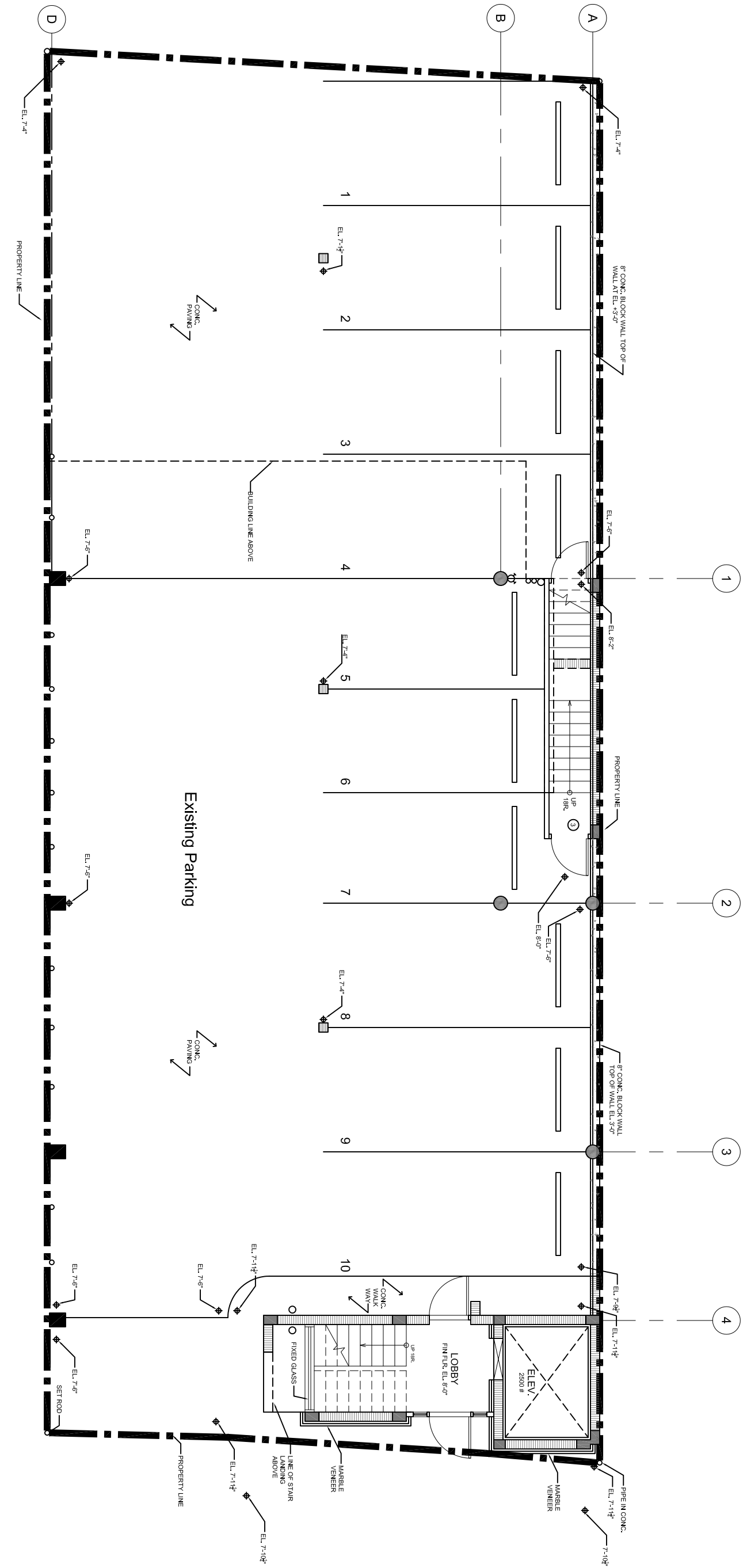
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Site Plan  
Existing/Proposed

PN: JMH20-002  
9/28/2020

A-1.0

Sheet 04 of 08



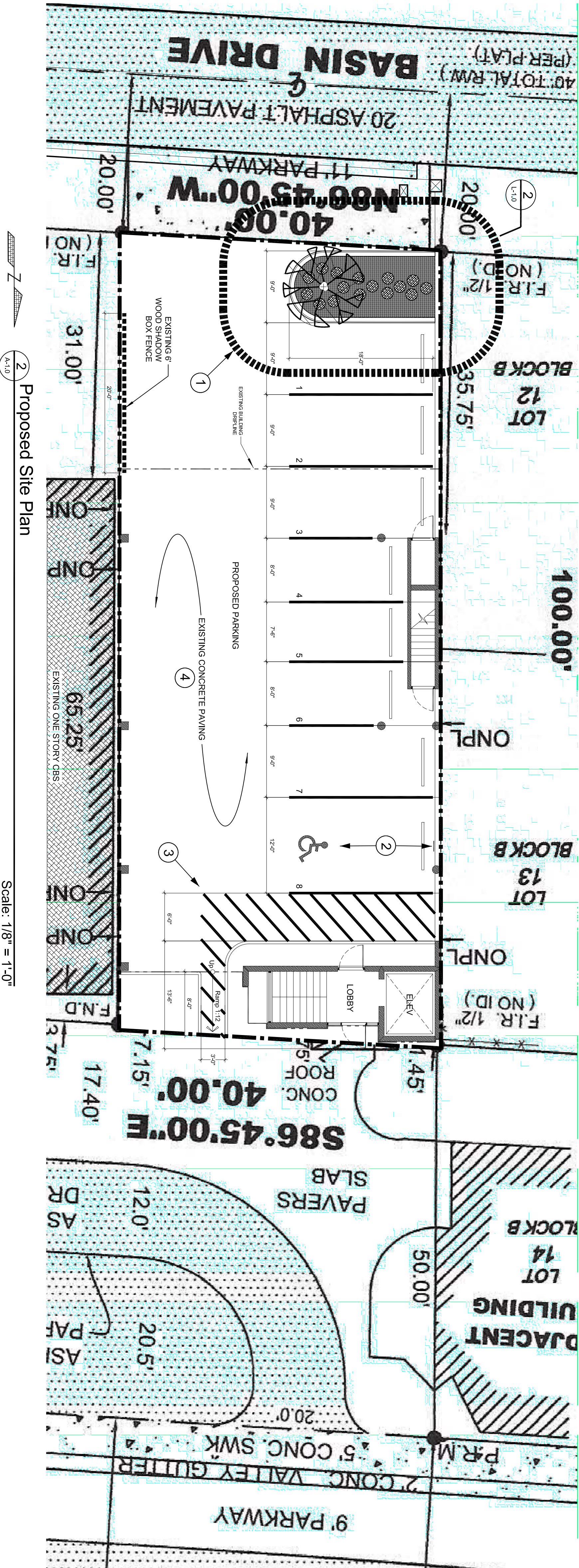
1 Existing Site Plan

Scale: 1/8" = 1'-0"

|    | A                    | B                       | C        | D      | E  | F  | G  |
|----|----------------------|-------------------------|----------|--------|----|----|----|
| 1  | Site Areas           |                         |          |        |    |    |    |
| 2  | Site Building Drip   | 2686                    | 67%      |        |    |    |    |
| 3  | Site Open            | 1314                    | 33%      |        |    |    |    |
| 4  | Total Site           | 4000                    |          |        |    |    |    |
| 5  |                      |                         |          |        |    |    |    |
| 6  | FAR                  | 1.3                     |          |        |    |    |    |
| 7  |                      |                         |          |        |    |    |    |
| 8  | Setbacks             |                         |          |        |    |    |    |
| 9  | Front                | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 | Side                 | 0 ft                    |          |        |    |    |    |
| 11 | Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12 |                      |                         |          |        |    |    |    |
| 13 | Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 | Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 | Parking              | 0                       | 0        | 0      |    |    |    |
| 16 |                      |                         |          |        |    |    |    |
| 17 | Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 | Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 | Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20 |                      |                         |          |        |    |    |    |
| 21 | Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 | 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 | 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24 |                      | Net                     | Gross    |        |    |    |    |
| 25 | Total Office         | 1,740                   | 2,336    | 3      |    |    |    |
| 26 | Total Residential    | 1,740                   | 2,336    |        |    |    |    |
| 27 | Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28 |                      |                         |          |        |    |    |    |
| 29 | Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 | Guest                |                         |          | 0      |    |    | 1  |
| 31 | Parking Provided     |                         |          | 10     | 10 | 10 | 8  |
| 32 | HC Parking           |                         |          | 0      |    | 0  | 1  |
| 33 |                      |                         |          |        |    |    |    |
| 34 | Roof                 |                         |          |        |    |    |    |
| 35 | Proposed Floor Ratio | 1,775                   | 75%      |        |    |    |    |
| 36 | Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data

NTS

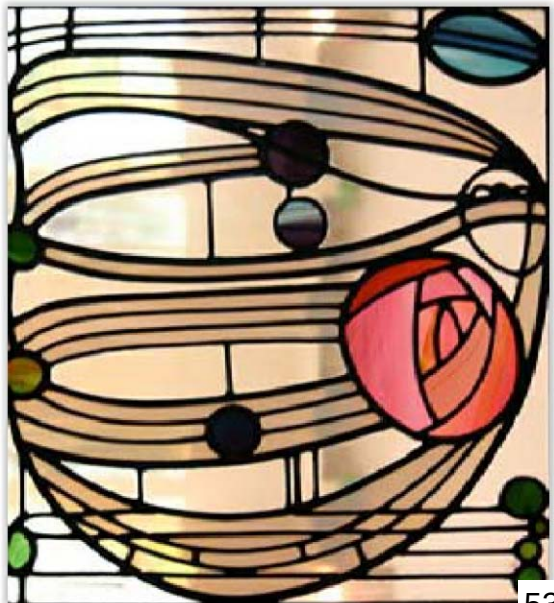


2 Proposed Site Plan

Scale: 1/8" = 1'-0"

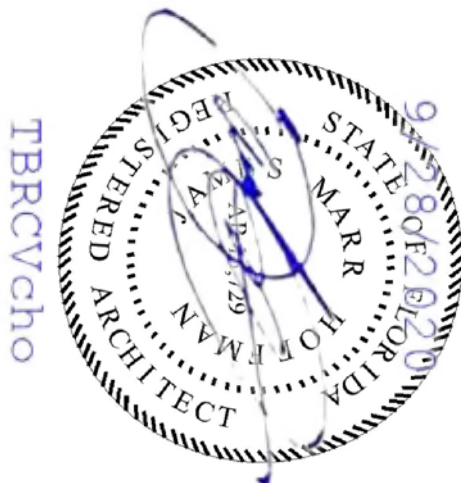
- 1 Provide New Landscape Parking Island - See L-1.0 -
- 2 Provide New HC Van Space w/ HC Symbol and HC Sign -
- 3 Provide Blue Stripped HC Accessible Path & Ramp -
- 4 All Other Site Elements Are Existing to Remain -





James Hoffman  
Architect

Design - Documentation - Construction Management  
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240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Second Story  
First Floor  
Existing/Proposed

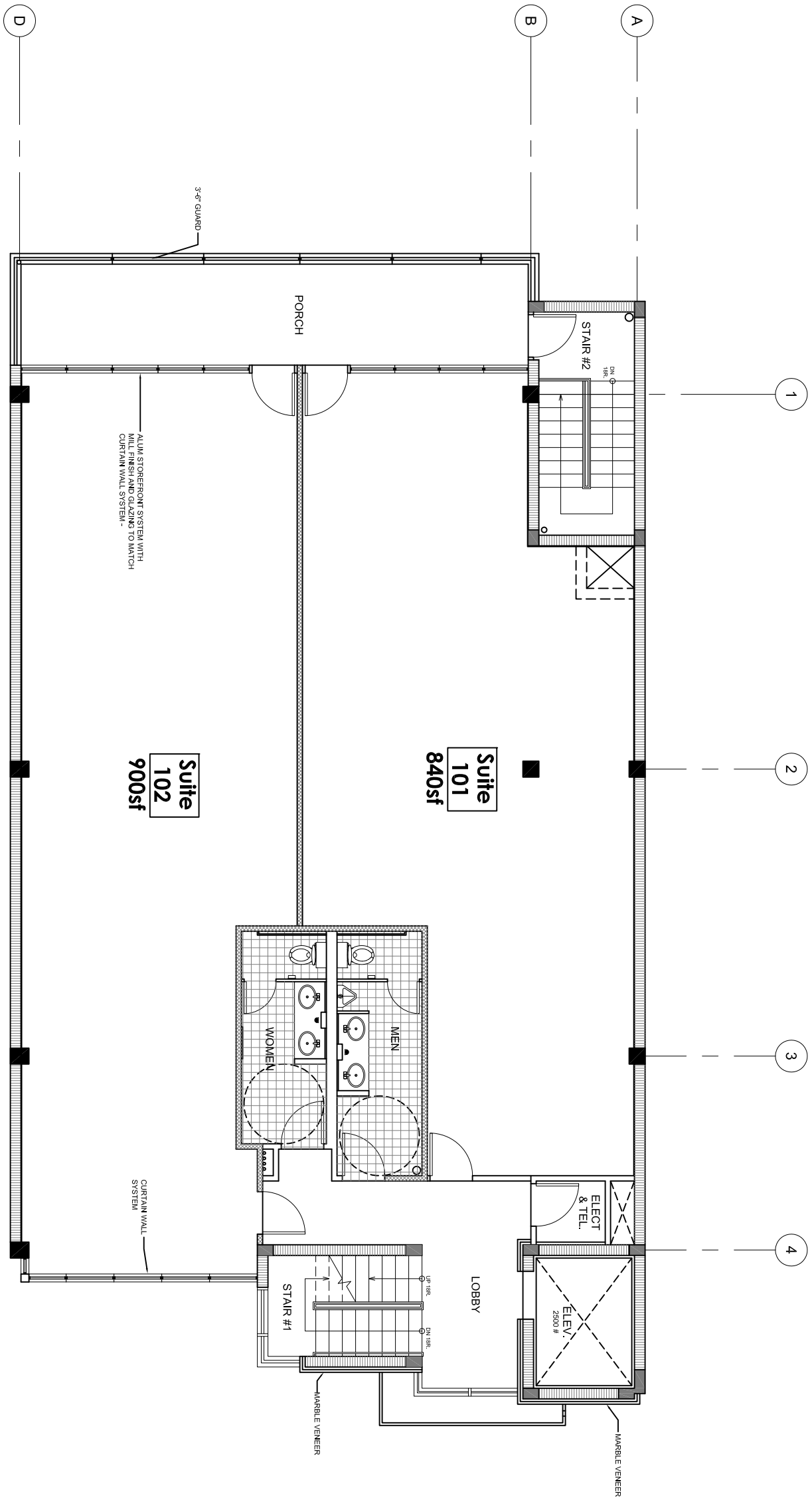
PN: JMH20-002  
9/28/2020

A-1.1

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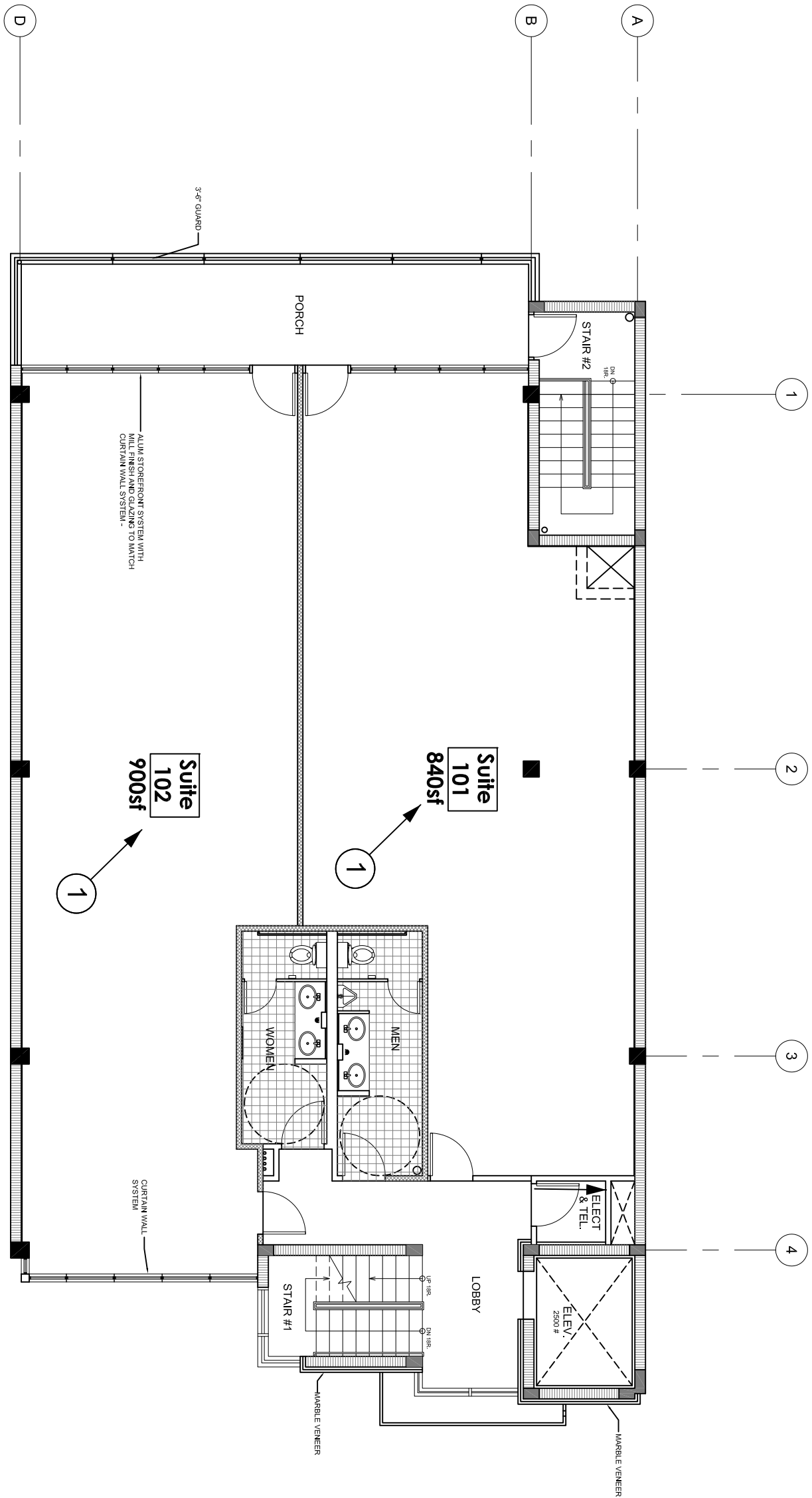
|    | A                    | B                       | C        | D      | E  | F  | G  |
|----|----------------------|-------------------------|----------|--------|----|----|----|
| 1  | Site Areas           |                         |          |        |    |    |    |
| 2  | Site Building Drip   | 2686                    | 67%      |        |    |    |    |
| 3  | Site Open            | 1314                    | 33%      |        |    |    |    |
| 4  | Total Site           | 4000                    |          |        |    |    |    |
| 5  |                      |                         |          |        |    |    |    |
| 6  | FAR                  | 1.3                     |          |        |    |    |    |
| 7  |                      |                         |          |        |    |    |    |
| 8  | Setbacks             |                         |          |        |    |    |    |
| 9  | Front                | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 | Side                 | 0 ft                    |          |        |    |    |    |
| 11 | Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12 |                      |                         |          |        |    |    |    |
| 13 | Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 | Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 | Parking              | 0                       | 0        | 0      |    |    |    |
| 16 |                      |                         |          |        |    |    |    |
| 17 | Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 | Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 | Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20 |                      |                         |          |        |    |    |    |
| 21 | Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 | 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 | 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24 |                      | Net                     | Gross    |        |    |    |    |
| 25 | Total Office         | 1,740                   | 2,396    | 3      |    |    |    |
| 26 | Total Residential    | 1,740                   | 2,396    |        |    |    |    |
| 27 | Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28 |                      |                         |          |        |    |    |    |
| 29 | Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 | Guest                |                         |          | 0      | 0  | 1  | 1  |
| 31 | Parking Provided     |                         |          | 10     | 10 | 8  | 8  |
| 32 | HC Parking           |                         |          | 0      | 0  | 1  | 1  |
| 33 |                      |                         |          |        |    |    |    |
| 34 | Roof                 |                         |          |        |    |    |    |
| 35 | Proposed Roof Patio  | 1,775                   | 75%      |        |    |    |    |
| 36 | Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data  
A-1.1 NTS



1 Existing Second Story / First Floor  
A-1.1

Scale: 1/8" = 1'-0"

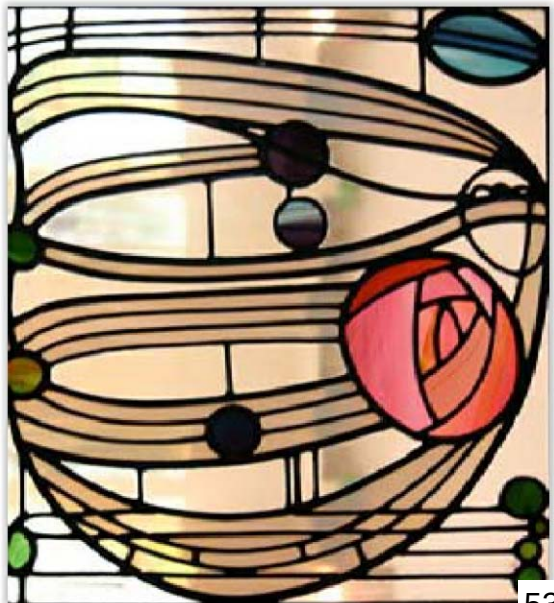


2 Proposed Second Story / First Floor  
A-1.1

1 Existing to Remain -

Scale: 1/8" = 1'-0"





James Hoffman  
Architect

Design: Documentation, Construction Management  
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Pompano Beach, FL 33062  
(305) 876-5142



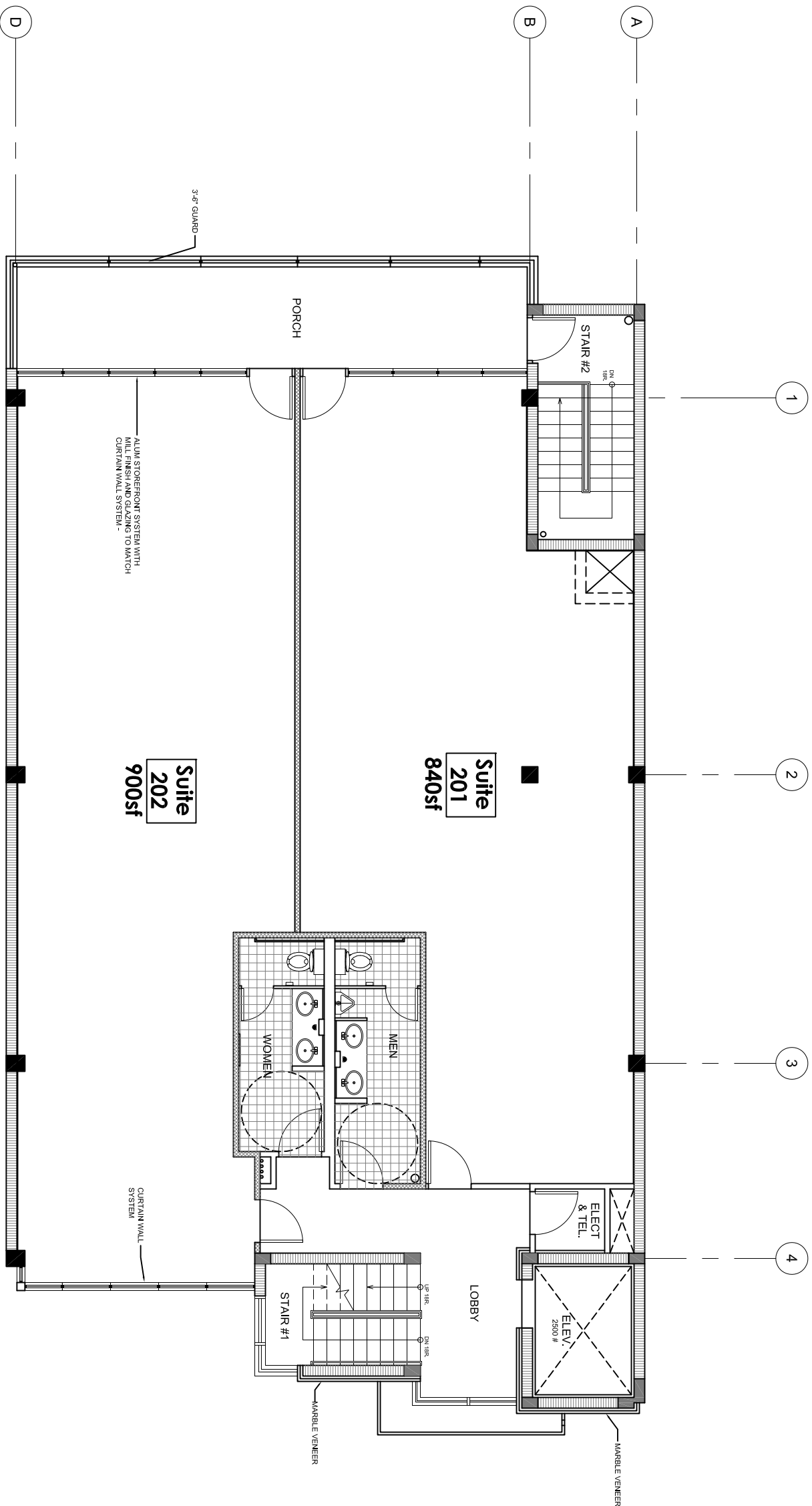
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Third Story  
Second Floor  
Existing/Proposed

PN: JMH20-002  
9/28/2020

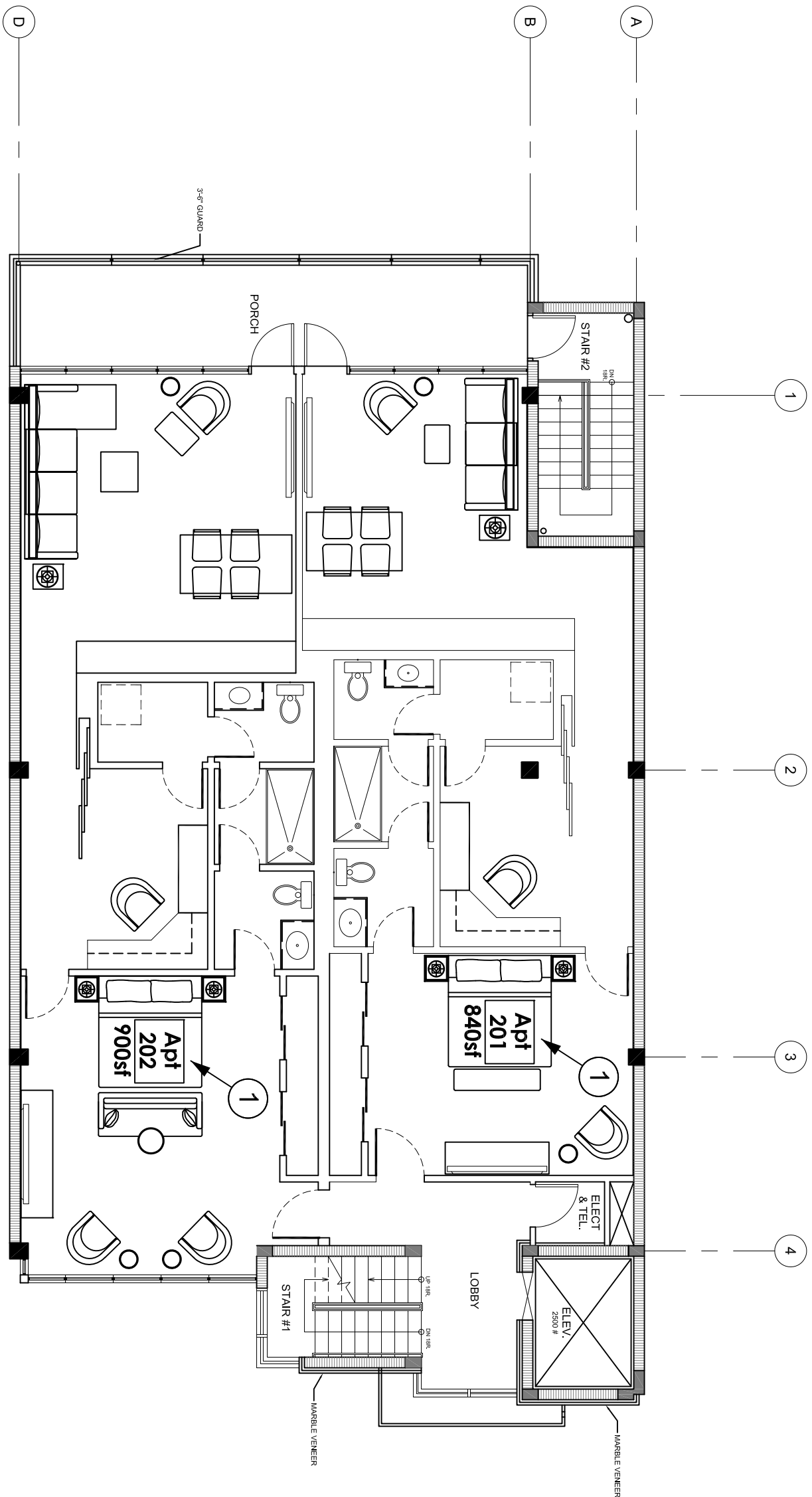
A-1.2

Sheet 06 of 08



1 Existing Third Story / Second Floor

Scale: 1/8" = 1'-0"



2 Proposed Third Story / Second Floor

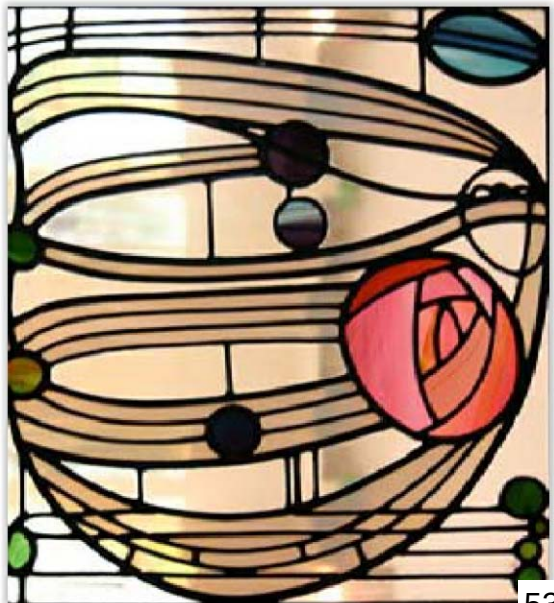
Scale: 1/8" = 1'-0"

| A                       | B                       | C        | D      | E  | F  | G  |
|-------------------------|-------------------------|----------|--------|----|----|----|
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| 3 Site Open             | 1314                    | 33%      |        |    |    |    |
| 4 Total Site            | 4000                    |          |        |    |    |    |
| 5                       |                         |          |        |    |    |    |
| 6 FAR                   | 1.3                     |          |        |    |    |    |
| 7                       |                         |          |        |    |    |    |
| 8 Setbacks              |                         |          |        |    |    |    |
| 9 Front                 | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 Side                 | 0 ft                    |          |        |    |    |    |
| 11 Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12                      |                         |          |        |    |    |    |
| 13 Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 Parking              | 0                       | 0        | 0      |    |    |    |
| 16                      |                         |          |        |    |    |    |
| 17 Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 Office East          | 900                     | 250      | 3.6    |    |    |    |
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| 22 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
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| 27 Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28                      |                         |          |        |    |    |    |
| 29 Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 Guest                |                         |          | 0      | 0  | 10 | 1  |
| 31 Parking Provided     |                         |          | 10     | 10 | 10 | 8  |
| 32 HC Parking           |                         |          | 0      | 0  | 0  | 1  |
| 33                      |                         |          |        |    |    |    |
| 34 Roof                 |                         |          |        |    |    |    |
| 35 Proposed Roof Ratio  | 1,775                   | 75%      |        |    |    |    |
| 36 Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data

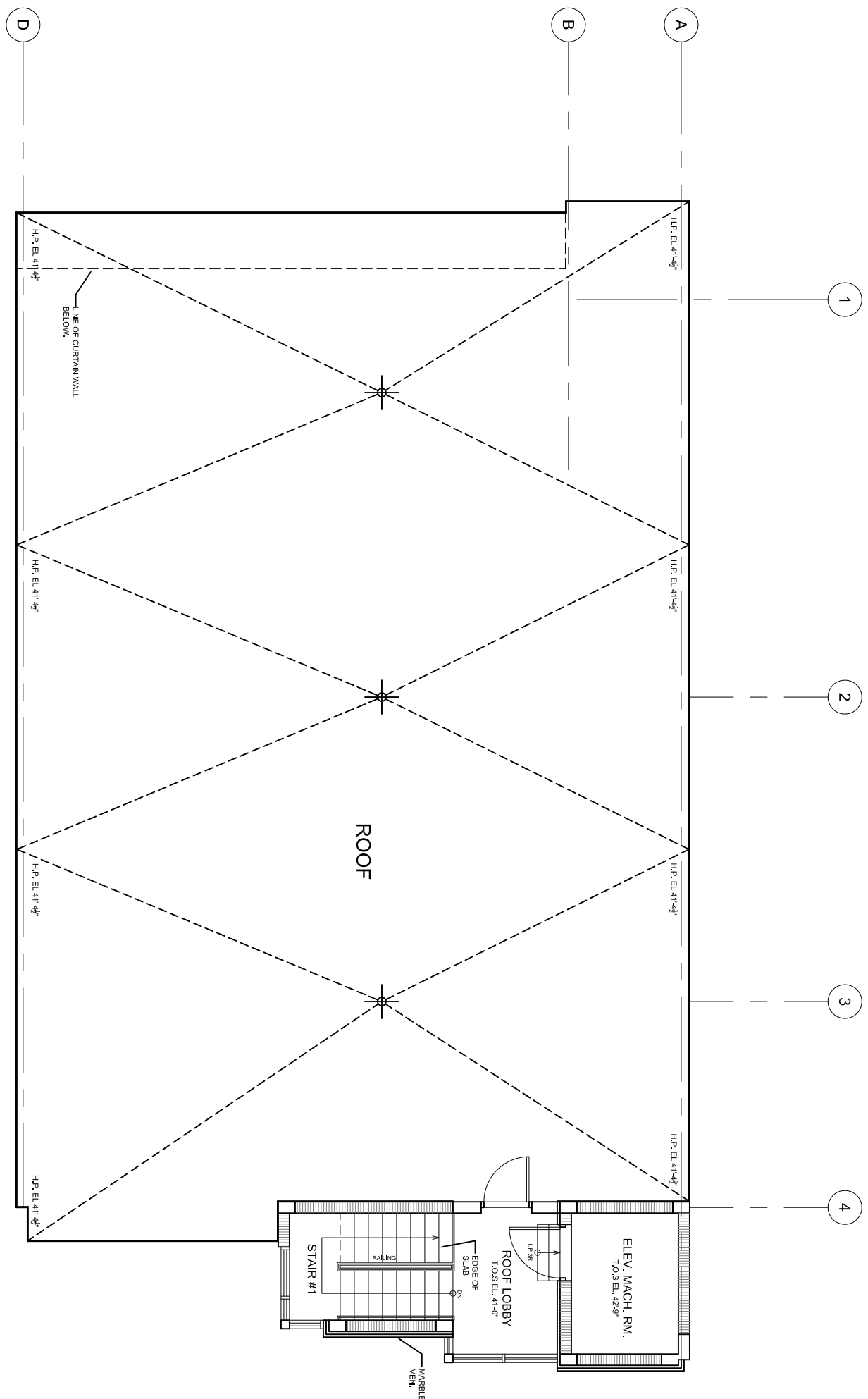
NTS





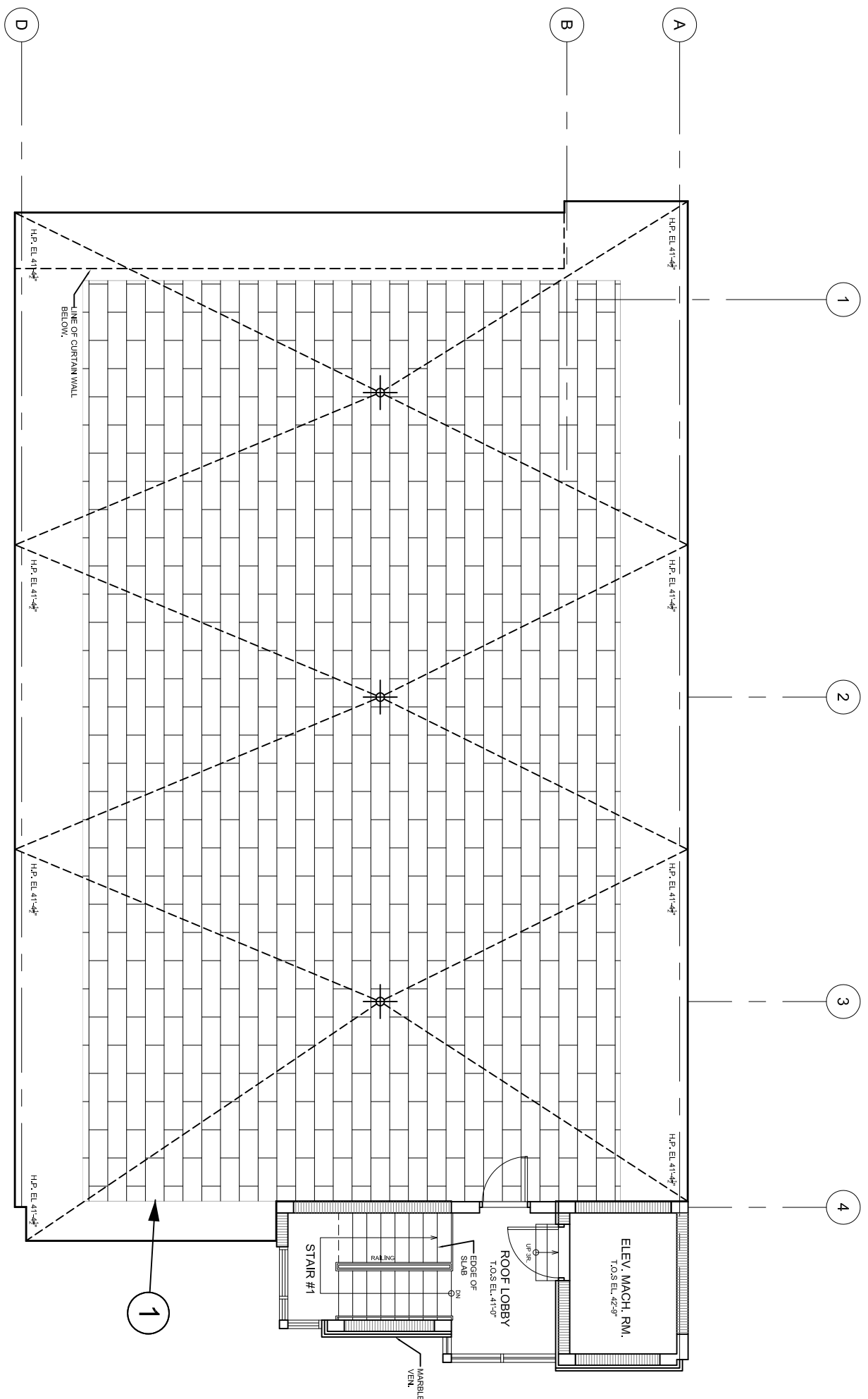
James Hoffman  
Architect

Design: Documentation, Construction Management  
2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142



1 Existing Roof

Scale: 1/8" = 1'-0"



2 Proposed Roof

1 Proposed 1,775sf Roof Deck -

Scale: 1/8" = 1'-0"

|    | A                    | B                       | C        | D      | E  | F  | G  |
|----|----------------------|-------------------------|----------|--------|----|----|----|
| 1  | Site Area            |                         |          |        |    |    |    |
| 2  | Site Building Drip   | 2886                    | 67%      |        |    |    |    |
| 3  | Site Open            | 1314                    | 33%      |        |    |    |    |
| 4  | Total Site           | 4000                    |          |        |    |    |    |
| 5  |                      |                         |          |        |    |    |    |
| 6  | FAR                  | 1.3                     |          |        |    |    |    |
| 7  |                      |                         |          |        |    |    |    |
| 8  | Setbacks             |                         |          |        |    |    |    |
| 9  | Front                | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 | Side                 | 0 ft                    |          |        |    |    |    |
| 11 | Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12 |                      |                         |          |        |    |    |    |
| 13 | Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 | Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 | Parking              | 0                       | 0        | 0      |    |    |    |
| 16 |                      |                         |          |        |    |    |    |
| 17 | Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 | Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 | Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20 |                      |                         |          | 7      |    |    |    |
| 21 | Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 | 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 | 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24 |                      | Net                     | Gross    |        |    |    |    |
| 25 | Total Office         | 1,740                   | 2,386    | 3      |    |    |    |
| 26 | Total Residential    | 1,740                   | 2,386    |        |    |    |    |
| 27 | Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28 |                      |                         |          |        |    |    |    |
| 29 | Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 | Guest                |                         |          | 0      |    |    | 1  |
| 31 | Parking Provided     |                         |          | 10     | 10 | 10 | 8  |
| 32 | HC Parking           |                         |          | 0      | 0  | 0  | 1  |
| 33 |                      |                         |          |        |    |    |    |
| 34 | Roof                 |                         |          |        |    |    |    |
| 35 | Proposed Roof Ratio  | 1,775                   | 75%      |        |    |    |    |
| 36 | Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data

NTS

240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Roof  
Existing/Proposed

PN: JMH20-002  
9/28/2020

A-1.3



Architect

Design - Documentation - Construction Management

2400 NE 10th Street, #505  
Pompano Beach, FL 33065  
(305) 876-5142



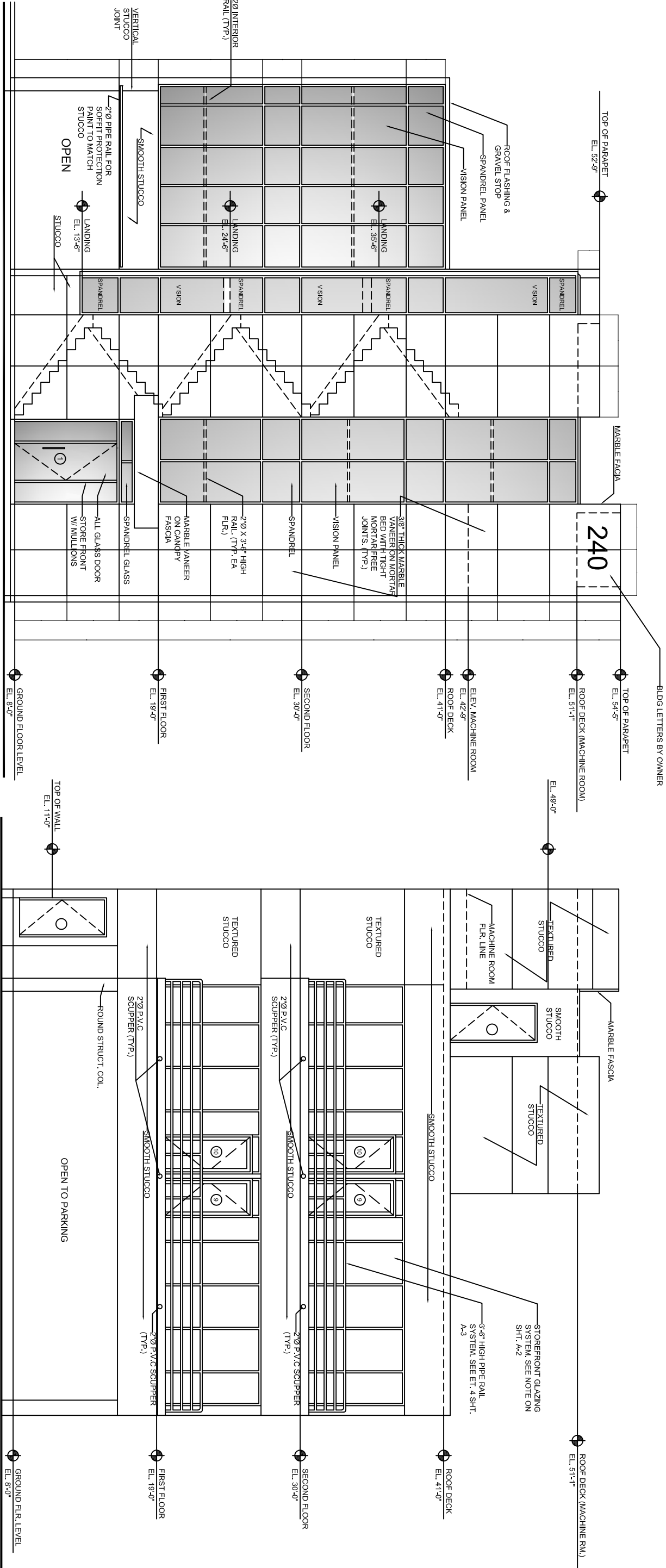
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

**Existing  
Elevation**

PN: JMH20-002  
9/28/2020

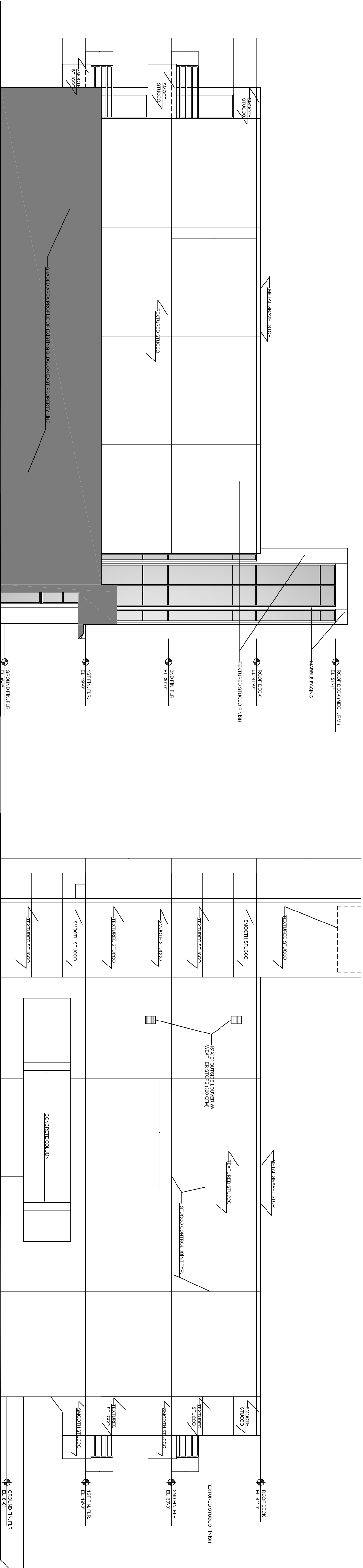
# A-2.0

Sheet 08 of 08



|            |                                  |
|------------|----------------------------------|
| 1<br>A-2.0 | Existing North & South Elevation |
|------------|----------------------------------|

Scale: 1/8" = 1'-0"



## 2 Existing East & West Elevation

Scale: 1/8" = 1'-0"





**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**DEVELOPMENT SERVICES DEPARTMENT**  
(954) 640-4210 • Fax (954) 640-4236

**CONDITIONAL USE PERMIT APPLICATION**

DATE OF APPLICATION \_\_\_\_\_ PERMIT NUMBER \_\_\_\_\_

**General Information**

APPLICANT NAME Gus Bacatselos

APPLICANT ADDRESS 240 Commercial Blvd, Lauderdale-by-the-Sea, FL 33308-4444

PHONE NUMBER 954 793 6303 E-MAIL colobac@yahoo.com

OWNER (if not same as Applicant) Same

OWNER ADDRESS \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ E-MAIL \_\_\_\_\_

PROPERTY ADDRESS WHERE USE WILL BE CONDUCTED 2400 Commercial Blvd

**Property Information**

FOLIO # 494318050170 ZONING B-1 / RM-15

LOT 11 BLOCK B SUBDIVISION Silver Shores Unit A 28-29 B

PRESENT USE \_\_\_\_\_

|                                                   |                      |
|---------------------------------------------------|----------------------|
| HOURS OF OPERATION FOR EACH USE                   | <u>8-5 / 24-7</u>    |
| EXISTING TOTAL FLOOR AREA PER USE (SQ. FT.)       | <u>1,740 / 1,740</u> |
| REQUIRED NUMBER OF PARKING SPACES FOR CURRENT USE | <u>20</u>            |
| EXISTING NUMBER OF PARKING SPACES                 | <u>10</u>            |

**Proposed Use Information**

TYPE OF USE REQUESTED Mixed-use B-1/RM-15

HOURS OF OPERATION FOR THE PROPOSED USE, if applicable 8-5 / 24-7

ESTIMATED NUMBER OF INDIVIDUALS TO BE EMPLOYED/NUMBER OF RESIDENTIAL UNITS 7 / 2

APPLICANT SHALL INCLUDE A SITE PLAN AND ALL APPLICABLE INFORMATION OUTLINED IN ARTICLE IV OF CHAPTER 30 OF THE TOWN'S CODE OF ORDINANCES. NON-APPLICABLE INFORMATION OUTLINED WITHIN CHAPTER 30 MAY BE WAIVED BY THE DEVELOPMENT SERVICES DIRECTOR.

**ADMINISTRATIVE USE ONLY**

CONDITIONAL USE PERMIT FEE \$500 and DEPOSIT \$400.00

COMMENTS \_\_\_\_\_  
\_\_\_\_\_

**CONDITIONAL USE – LEVEL 2 MODIFICATION STANDARDS**

**Application #:** \_\_\_\_\_ **Project Name:** 240 Commercial Blvd

**Previous Application #:** \_\_\_\_\_ **Previous Development Order #:** \_\_\_\_\_

**The Level 2 Modification for a Conditional Use must address the following criteria (attach additional sheet as necessary):**

**Does the modification increase the buildable square footage of the development?** No

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**Does the modification reduce the provided number of parking spaces below the required number of parking spaces?**

Yes, due to the requirements for a HC Accessible Van space & additional Landscaping requirements, Site Mod proposes (8) spaces vs the (10) existing spaces on site.

240 Commercial falls under the 1995 parking standard that credits non-conforming properties with a baseline allowance.

Using that standard the existing property has (20) spaces. The proposed modification reduces the second floors parking requirements from (7) spaces to (3). The first floors use remains unchanged and the parking requirement is (7) spaces.

The proposed parking for this Modification is (4) standard 9x18 spaces, (3) compact 8x15 spaces,

& (1) HC Accessible Van space.

Total Spaces Required for the Modification = (10)

Total Spaces Provided for the Modification = (8)

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**Does the modification cause the development to be below the development standards for the zoning district in which it is located or other applicable standards in the Land Development Regulations?** No.

The Mix-use is allowable and the residential units are available to the Town through a Broward Co Zoning pool.

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**Does the modification have an adverse effect on adjacent or nearby property or reduce required physical buffers, such as fences, trees or hedges?** No - Modification proposes additional beneficial landscaping along Basin Drive.



**Does the modified development meet the concurrency requirements of the Town of Lauderdale-By-The-Sea Comprehensive Plan?**  
Yes

**Does the modification alter the site layout so that the modified site plan does resemble the approved site plan?**  
No - The modification is primarily interior in nature w/ a change of use. There is some minor rearrangement of existing parking and the addition of some landscaping.

### Administrative Use Only

**Date Application Submitted:** \_\_\_\_\_ **Date Found Complete:** \_\_\_\_\_

Pre-Application Meeting Date: \_\_\_\_\_



**Town of Lauderdale-by-the-Sea**  
Development Services Department

To: Planning and Zoning Board  
From: Jhanelle Campbell, Assistant Development Services Director  
Date: November 27, 2020  
Meeting Date: December 2, 2020  
Project: 240 E. Commercial Blvd. /Site Plan Amendment and Conditional Use Application for Mixed Use Development in the B-1 Zoning District.

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*Figure 1-Subject property*

**Purpose**

The purpose of this memorandum is to provide staff's analysis and recommendation regarding the Site Plan Amendment and Conditional Use applications (**Exhibit 1**), received October 6, 2020, to permit a mixed use development, including two (2) residential dwelling units within the 240 East Commercial Boulevard building (the "Property"). The Property has a Commercial Land Use designation and is zoned B-1 - Business. If approved, the Town will need to process a request to allocate two (2) flexibility units with Broward County.

To consider the request, the following Town Code provisions were reviewed:

- Mixed Use Development per Section 30-271 (i) (3);
- Conditional Use Review per Section 30-126;
- Allocation of Flexibility Units subject to requirements of Section 30-100; and
- Level 2 Site Plan Amendment per Article IV Site Plan Procedures and Requirements.

There are no proposed changes to the exterior facade of the building.

### **Background**

In 1989, the Property was constructed as a three (3)-story, 4,000 square foot structure. The first floor includes a lobby area for the elevator and the second and third includes a total of four professional offices, two (2) on each floor. A covered parking area on the ground floor includes ten (10) parking spaces.

### **Request**

The applicant is requesting to convert the third story offices to two (2) one-bedroom dwelling units. The two (2) existing second floor offices will remain for commercial use. An application of this type requires review for the conversion to mixed use, and a review of the site plan amendment (primarily to review parking, since there are no other changes to the Property being made). Upon review of the requests, Staff finds that they meet the requirements of the applicable Town Code provisions.

### **Conditional Use Application**

To meet the requirements of mixed-use development, the applicant must meet the criteria found in Town Code Section 30-271 as well as the code requirements for conditional use in Town Code Section 30-126.

#### **Mixed Use Development (Section 30-271)**

Town Code Section 30-271(i)(3) allows a vertical mix of neighborhood-serving B-1 uses and residential uses within the same building, in locations fronting on Commercial Boulevard and west of State Road A1A. Further, it permits a conditional use development in B-1 zoned property when the property has a commercial land use designation if certain criteria are met. Staff has determined that the application meets the requirements of the Town Code (**Exhibit 2**).

#### **Conditional Use (Section 30-126)**

These criteria that must be met for conditional use approval are listed below, with staff's analysis and findings regarding the application in italics. (**Exhibit 3**)

1. **Land Use Compatibility.** The conditional use, including its proposed scale and intensity, traffic generating characteristics, and off-site impacts shall be compatible and harmonious with adjacent land uses and shall not adversely impact land use activities and residential areas in the immediate vicinity. For purposes of a conditional use review, compatibility is defined as a condition in which land uses or conditions can coexist in relative proximity to each other in a stable fashion over time such that no use or condition is unduly negatively impacted directly or indirectly by another use or condition. Compatibility of land uses is dependent on numerous development characteristics, which may impact adjacent or surrounding uses. They include: type of use, density, intensity, height, general appearance and aesthetics, odors, noise, smoke, vibration, traffic generation and nuisances. The Town Manager shall recommend whether the conditional use is compatible. Compatibility shall be measured based on all of the following characteristics of the proposed use or development in relationship to surrounding development in the immediate area:

*The change in use of the second floor of the existing commercial building removes a commercial use and replaces it with a residential use. While this change reduces the amount of commercial use that exists in this area, it only results in the addition of two (2) dwelling units to the area. Mixed use development is encouraged along "main street" type of commercial corridors, such as Commercial Boulevard, as it reduces the demand on traffic and parking, which lessens the impact on surrounding residential areas, and encourages more pedestrian activity by virtue of creating residential dwellings in close proximity to the commercial uses that serve the area.*

- i. Permitted uses, structures and activities allowed within the land use category.

*Residential use is permitted in the Town's Commercial Land Use Category, subject to compliance with the Flexibility Rules provided in Town Code Section .30-100 (Exhibit 4).*

- ii. Building location, dimensions, height, and floor area ratio.

*There is no change to the existing building location, dimensions, and floor area ratio proposed as part of this application.*

- iii. Location and extent of parking, access drives and service areas.

*Legal nonconforming parking has been reduced by one (1) space, as a result of the installation of a handicap parking space and a landscape island where unsafe parking previously existed. There is no change proposed to access drives or services areas proposed as part of this application.*

- iv. Traffic generation, hours of operation, noise levels and outdoor lighting.

*The change in use of the second floor from commercial to residential will result in reduction on traffic demand. There are no noise or outdoor lighting issues associated with this application.*

- v. Alteration of light and air.

*There is no alteration of light and air associated with this application.*

- vi. Setbacks and buffers such as fences, walls, landscaping and open space treatment.

*There is no change in setbacks and buffers or open space treatment associated with this application. Additional landscaping is being provided in the vehicular use area.*

- vii. The architectural and site design are compatible with the character of the surrounding area.

*There is no change in the architectural or site design associated with this application.*

- viii. Any existing or proposed signs or lighting will not adversely affect surrounding areas or vehicular traffic.

*There are no commercial signs on the second floor level. There is no change in lighting that would adversely affect surrounding areas or vehicular traffic resulting from this application.*

**Staff Finding:** *The proposed conditional use, including its scale, intensity, traffic generating characteristics, and off-site impacts are compatible and harmonious with adjacent land uses.*

2. **Sufficient Site Size, Site Specifications and Infrastructure.** Sufficient site size, site specifications, and infrastructure to accommodate the proposed use. The size and shape of the site, the proposed access and internal circulation, and the urban design must be adequate to accommodate the proposed scale and intensity of the conditional use requested. The site shall be of sufficient size to provide adequate screening, buffers, landscaping, open space, off-street parking, efficient internal traffic circulation, infrastructure and similar site plan improvements needed to mitigate against potential adverse impacts of the proposed use.

*There are no changes proposed to the Property or changes needed in infrastructure to accommodate the proposed use.*

**Staff Finding:** *There is sufficient site size, site specifications and infrastructure to accommodate the proposed use.*

3. **Compliance with the Comprehensive Plan and Code of Ordinances.** The conditional use shall comply with environmental, zoning, concurrency and other applicable regulations of this Code of Ordinances and shall be consistent with the Comprehensive Plan.

*The application for conditional use complies with environmental, zoning and concurrency and other applicable regulations of the Town Code of Ordinance as described in this report.*

*The Department also finds that the request for mixed use of the subject property is consistent with the Town's adopted Comprehensive Plan.*

**Staff Finding:** The conditional use complies with the applicable regulations of the Town's Unified Land Development Regulations and is consistent with the Town's Comprehensive Plan.

4. **Proper Use of Mitigative Techniques.** The conditional use and site plan shall incorporate mitigative techniques needed to prevent adverse impacts to adjacent land uses. In addition, the design scheme shall appropriately address off-site impacts to ensure that land use activities in the immediate vicinity, including community infrastructure, are not burdened with adverse impacts detrimental to the general public health, safety and welfare.

*There are no mitigative techniques needed to be addressed as a result of this application.*

**Staff Finding:** The conditional use application requires no mitigative techniques and therefore the application meets this requirement.

### **Site Plan Amendment Application**

Town Code Section 30-318 (**Exhibit 5**) which outlines the requirements for parking is also applicable to the request. The code allows the Development Services Director to waive application requirements and many of the requirements not related or necessary for the evaluation of the conditional use application were waived. The traffic study was waived as the staff determined the conversion of two office spaces to two (2) residential dwelling units would have no significant traffic impact to the Property. A survey, floor plan, landscape plan and site-plan were submitted as part of the application. The building is existing and no exterior changes to the building are being proposed. The site is legal non-conforming for landscaping. Staff requested changes to remove one existing parking space for safety and due to its' location in the Town's right of way. The parking requirements are outlined below.

### *Parking Requirements*

The request to convert office space to residential space impacts the parking requirements for the site. Office uses are required to provide one (1) parking space per every 250 square feet (Sec. 30-318) (**Exhibit 5**). Multiple family dwellings require one and one-half (1 ½) parking spaces for each dwelling unit with less than three (3) bedrooms, plus one (1) guest space for every five (5) units. The minimum required number of parking spaces for the property with the existing commercial use and the proposed residential use is shown in **Table 1** below.

**Table 1**

|    | <b>240 East Commercial Blvd</b>                       | <b>Square<br/>footage</b> | <b>Current<br/>Parking<br/>Requirement</b> | <b>Proposed<br/>Parking<br/>Requirement</b> |
|----|-------------------------------------------------------|---------------------------|--------------------------------------------|---------------------------------------------|
| 1. | First Floor- Parking/Lobby                            | 520                       | n/a                                        | n/a                                         |
| 2. | Second floor – Office                                 |                           |                                            |                                             |
|    | Unit #1 (1space: 250 square feet)                     | 840                       | 3                                          | 3                                           |
|    | Unit #2 (1 space: 250 square feet)                    | 900                       | 4                                          | 4                                           |
| 3. | Third floor- Office (Existing)/Residential (Proposed) |                           |                                            |                                             |
|    | Office (Existing)/ Residence #1 (Proposed)            | 840                       | 3                                          | 1.5                                         |
|    | Office (Existing) Residence #2 (Proposed)             | 900                       | 4                                          | 1.5                                         |
| 4. | Handicap Spaces                                       |                           | 0                                          | 1                                           |
|    | Total Required Spaces                                 |                           | 14                                         | 10                                          |
|    | Total Existing Parking Spaces                         |                           | 14                                         | 9                                           |
|    | Total Number of Parking Spaces on Site                |                           | 10                                         | 8                                           |

The Property does not currently have handicapped parking, as it was constructed prior to the existing parking code. The applicant is proposing the addition of one (1) handicap parking space, which improves the parking area for accessibility purposes and aligns more closely to the Town's parking requirements. Although the property would require a total of ten parking spaces, Town Code Section 30-314 (**Exhibit 6**) allows for the applicant to provide less than the required amount because it was constructed prior to the existing parking code.

### Landscape Requirements

Town's Code Section 30-478 (**Exhibit 7**) establishes the landscape requirements for vehicular use areas. The Town requires landscaping totaling 20% of the gross vehicular use area (VUA) in the form of interior, perimeter and peninsular areas. For this property, only the perimeter landscaping requirement applies. Perimeter landscaping is required at a minimum depth of 2.5 feet. The Property was non-conforming for this requirement prior to the receipt of the applications. The applicant intends to improve the vehicular use area landscape with the addition of a landscape island.

### Allocation of Flexibility Units

Pursuant to Town Code Section 30-100, the assignment of flexibility units is subject to meeting the provisions and requirements of the Broward County Land Use Plan, as incorporated into the Town's certified land use plan. The Flexibility Rules allow the Town to approve the location of residential uses in a Commercial Land Use designated property, so long as the Town first confirms that flexibility units are available to be assigned to the property, and that the rules and restrictions regarding the allocation of flexibility units, as established by the Broward County Land Use Plan, are met.

Simply stated, flexibility units are the difference between the number of dwelling units permitted within a flexibility zone by the Broward County Future Land Use Plan and the lesser number of dwelling units permitted by the Town's certified Future Land Use Plan.

Flex Zone boundaries are established by Broward County. There are two flexibility zones that encompass the Town - Flex Zone 39 and Flex Zone 24. The subject property is located in Flex Zone 39.

In order to allocate flexibility units, the Town must first determine if there are available flexibility units in the Flex Zone, and track the allocation of flexibility units on a case by the case basis and provide such report annually to the County. Flex Zone 39 has 419 Flexibility Units available for allocation; therefore, the request for two (2) flex units may be granted by the Town Commission.

Additionally, the Town can only allocate flexibility units by an official action as established in the Town's Unified Land Development Regulations and subject to compliance with the provisions for mixed use development as contained therein. The flex unit may be allocated as part of the Commission's approval of the conditional use and site plan amendment application.

### Discussion

#### Recommendation and Conditions

Notification was published in the Sun-Sentinel on Friday, November 20, 2020 (**Exhibit 8**) and mailed to affected parties within 300 feet as required by Town's Code Section 30-139 (d) (2) (**Exhibit 9**). The Town received one (1) response in opposition to the proposed project. (**Exhibit 10**)

The Department has reviewed the applications submitted in association with this request and has found that the request for mixed use of the subject property is in compliance with the:

- a. Broward County Flexibility Rules, as provided in the Broward County Land Use Plan; and Town of Lauderdale-By-the-Sea certified adopted Comprehensive Plan; and
- b. Town's Code of Ordinances, Chapter 30 Unified Land Development Regulations.

The Department recommends approval of the:



- a. Conditional Use Application for mixed use of the Property, per Section 30-271 (i) (3); B-1 Business Zoning District, Section 30-126 Conditional Use, and Section 30-100 Allocation of Flexibility Units; and
- b. Level 2 Plan Amendment Application for mixed use of the Property per Section 30-271 (i) (3); B-1 Business Zoning District, Section 30-126 Conditional Use, Section 30-100 Allocation of Flexibility Units, and per the requirements for a Site Plan Amendment as provided in Article IV Site Plan Procedures and Requirements, Chapter 30 Unified Land Development Regulations.

The Department recommend the following conditions:

1. The applicant to provide a landscaped island, as proposed in Exhibit 1.
2. The applicant to provide a handicap parking space, as proposed in Exhibit 1.
3. This development order shall be recorded in the Public Records of Broward County.

Recommendation: Staff recommends that the Board vote to recommend that the Commission approve the request for site plan modification, conditional use and allocation of two (2) flex units.

**Exhibits:**

1. Applications and plans
2. Mixed use requirements
3. Conditional use requirements
4. Flexibility rules
5. Parking requirements
6. Off street parking: general requirements
7. Vehicular use area landscape requirements
8. Proof of publication
9. Public notice requirements
10. Public comment



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**Department of Development Services**  
**4501 N. Ocean Boulevard Lauderdale-By-The-Sea, FL 33308**  
**Phone: 954-640-4210 Fax: 954-640-4236**  
[www.lbt-s-fl.gov](http://www.lbt-s-fl.gov)

**DEVELOPMENT APPLICATION**

In accordance with Section 30.111-30.113 of the Town's Unified Land Development Regulations: Development applications are required to be provided before any development permit is issued. Please refer to the Town's website to obtain a copy of the corresponding Application Checklist. Please also refer to the Fee Schedule, updated annually by the Town, as provided on the website which will indicate the cost per application type. Please check the development approval being requested:

- |                                                                    |                                                    |                                                      |
|--------------------------------------------------------------------|----------------------------------------------------|------------------------------------------------------|
| <input type="radio"/> Abandonment                                  | <input type="radio"/> Conditional Use-Sign         | <input type="radio"/> Preliminary Site Plan          |
| <input type="radio"/> Administrative Adjustment-Level 1            | <input type="radio"/> Conditional Use-Transfer Fee | <input type="radio"/> Sidewalk Cafe                  |
| <input type="radio"/> Administrative Adjustment-Level 2            | <input type="radio"/> Construction Time Extension  | <input type="radio"/> Sidewalk Cafe Modification     |
| <input type="radio"/> Architectural Review-Preliminary             | <input type="radio"/> Development Order Extension  | <input type="radio"/> Site Plan                      |
| <input type="radio"/> Architectural Review-Final                   | <input type="radio"/> Encroachment Application     | <input type="radio"/> Site Plan Modification-Level 1 |
| <input type="radio"/> Bicycle Racks                                | <input type="radio"/> Landscape Plan               | <input type="radio"/> Site Plan Modification-Level 2 |
| <input type="radio"/> Conditional Use                              | <input type="radio"/> Landscape Plan Amendment     | <input type="radio"/> Tree Removal                   |
| <input type="radio"/> Conditional Use Amendment-Level 1            | <input type="radio"/> Parking Reduction-Level 1    | <input type="radio"/> Variance-Single Family         |
| <input checked="" type="radio"/> Conditional Use Amendment-Level 2 | <input type="radio"/> Parking Reduction-Level 2    | <input type="radio"/> Variance - Other               |
|                                                                    |                                                    | <input type="radio"/> Other _____                    |

**Based on approval being requested, refer to the corresponding checklist and supplemental requirements.**

Project Name: 240 Commercial Boulevard Folio Number(s): 494318050170

Street Address: 240 Commercial Boulevard, Lauderdale-by-the-Sea, FL 33308-4444

Subdivision Name: Silver Shores Block(s): B Lot(s): 11

Name of Property Owner: GeoBac Corp Address of Property Owner: 240 Commercial Blvd

Property Owner's Phone Number: 954 793 6303 Property Owner's Email Address: colobac@yahoo.com

Name of Applicant: Gus Bacatselos Address of Applicant: Owner

Applicant Phone Number: Same Applicant Email Address: Same

Name of Agent (e.g. Contractor) Representing the Project: James Hoffman - FL Architect 15,729  
2400 NE 10th St, #505 Pompano Bch, FL 33062

Agent's Address: - Agent's Phone: 305 876 5142 Email Address: auburnarchitect@gmail.com

Land Use Plan Designation: Commercial Zoning District: B-1 - Business

Existing/Type of Use of the Subject Property: Office - Professional Services

Proposed Use of the Subject Property: Mixed-use (B-1/Office - Professional Services + RM-15/Residential - Apts)

As applicable, answer the following:

Existing Number of Units: (4) Proposed Number of Units: (4)

Existing Square Footage: 4,000sf Proposed Square Footage: 4,000sf

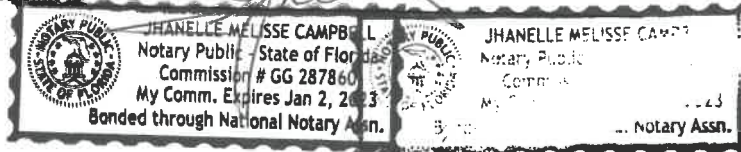




**DEVELOPMENT APPLICATION SIGNATURE PAGE**

Print Name of Property Owner: Gus Bacatselos (Geobac Corp) Date: Oct 6/20

Signature of Property Owner: \_\_\_\_\_



State of Florida: \_\_\_\_\_

County: \_\_\_\_\_

SWORN AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization, this day of \_\_\_\_\_, 20\_\_\_\_\_

The person signing is \_\_\_\_\_ personally known to me or \_\_\_\_\_ has produced identification \_\_\_\_\_

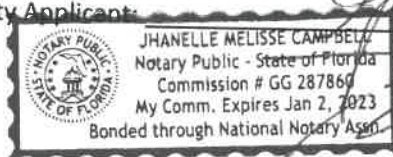
Print Notary Name: \_\_\_\_\_

Notary Signature: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

Print Name of Applicant: Gus Bacatselos (Geobac Corp) Date: Oct 6/20

Signature of Property Applicant: \_\_\_\_\_



State of Florida: \_\_\_\_\_

County: \_\_\_\_\_

SWORN AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization, this day of \_\_\_\_\_, 20\_\_\_\_\_

The person signing is \_\_\_\_\_ personally known to me or \_\_\_\_\_ has produced identification \_\_\_\_\_

Print Notary Name: \_\_\_\_\_

My Commission expires: \_\_\_\_\_

Notary Signature: \_\_\_\_\_

**FOR ADMINISTRATIVE USE ONLY:**

Date Application submitted: \_\_\_\_\_

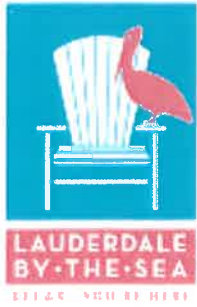
Date Application found complete: \_\_\_\_\_

Pre-Application meeting date: \_\_\_\_\_

Non-refundable Application Fee: \_\_\_\_\_

Cost Recovery Fee: \_\_\_\_\_

## CONDITIONAL USE-LEVEL 2 MODIFICATION CHECKLIST



**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**Department of Development Services**  
**4501 N. Ocean Boulevard Lauderdale-By-The-Sea, FL 33308**  
**Phone: 954-640-4210 Fax: 954-640-4236**  
**Email: [Planning@LBTS-FL.gov](mailto:Planning@LBTS-FL.gov)**  
**[www.LBTS-FL.GOV](http://www.LBTS-FL.GOV)**

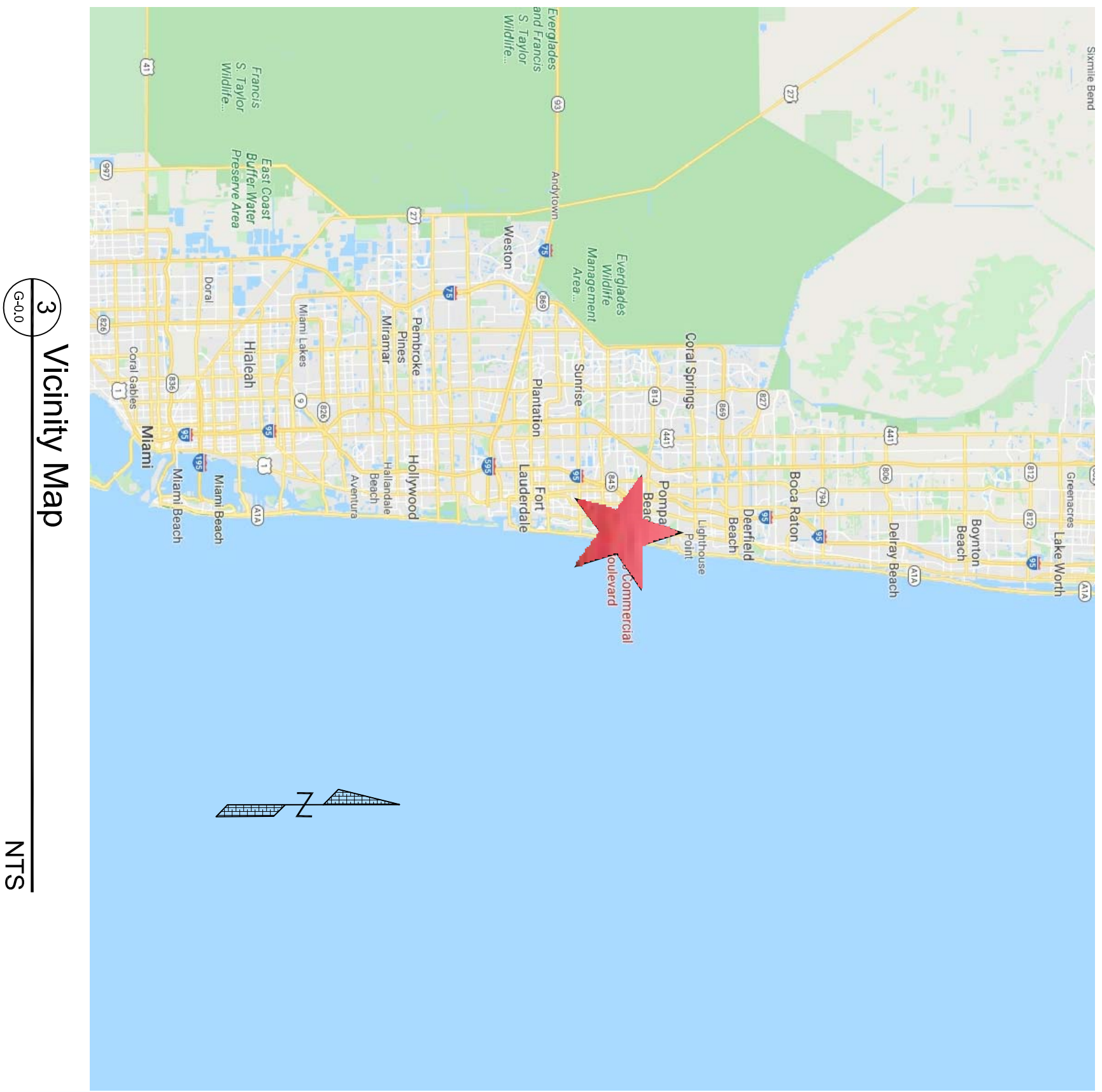
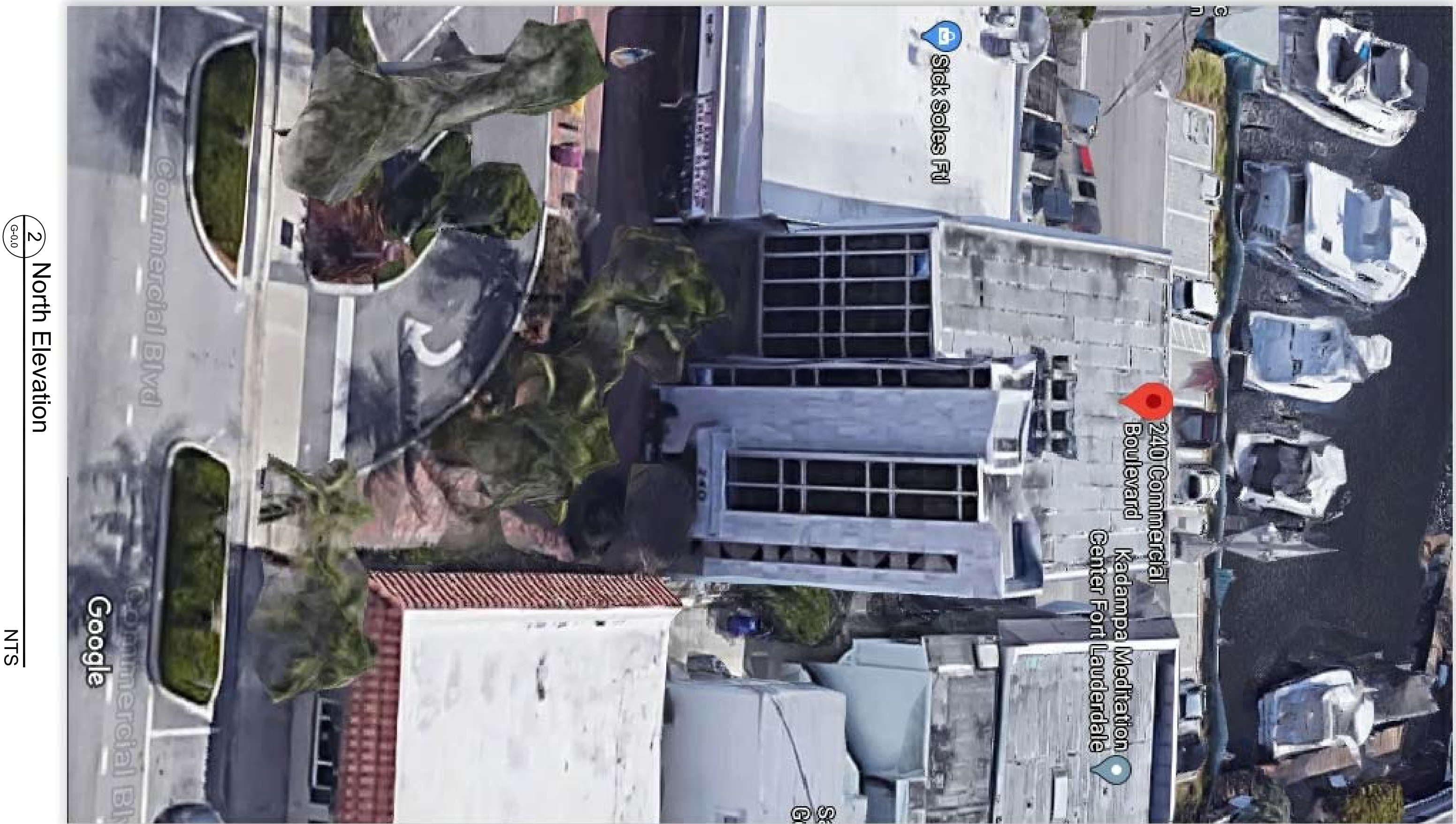
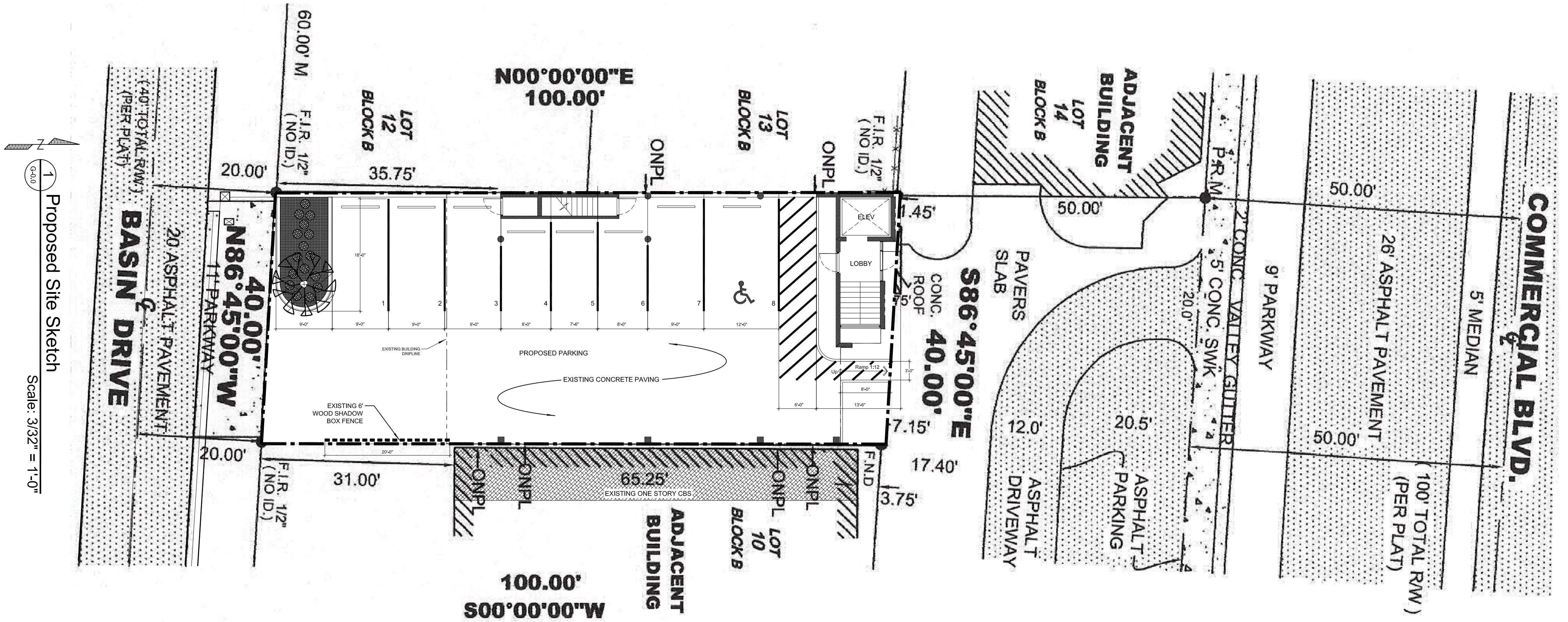
### **CONDITIONAL USE – LEVEL 2 MODIFICATION CHECKLIST**

In accordance with the Town of Lauderdale-By-The-Sea Unified Land Development Regulations Section 30-126(e) – Conditional Use-Level 2 Modification, the following is a list of the required documentation required for development approval of a Conditional Use-Level 2 Modification application.

#### **Items for Submittal:**

- Fee for Conditional Use -Level 2-Modification (See Fee Schedule – updated once a year)
- A completed Development Application signed and notarized
- Copy of previously approved Conditional Use Development Order
- Completed responses to the questions on Page 2 of this Application
- Two (2) hard copies of a site plan (as applicable)
- Upon resubmittal of the plans, include a letter response to the Town comment. This is done by providing the comment received from the Town followed by a response by the applicant
- Digital copies of the above referenced documents – via email, disk or thumb drive



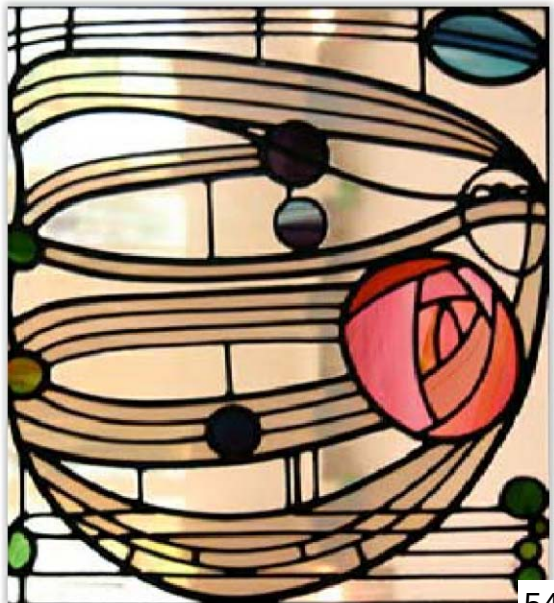


## Project Data:

|                                                   |                                            |
|---------------------------------------------------|--------------------------------------------|
| <b>Site Address:</b>                              | <b>Zoning:</b>                             |
| 240 Commercial Boulevard                          | B-1 - Business, Retail Business            |
| Lauderdale by the Sea, FL 33308                   |                                            |
| <b>Legal Description:</b>                         | <b>Lot Area:</b>                           |
|                                                   | 4,000sf -                                  |
| <b>Property ID:</b> 494318050170                  | <b>FBC:</b>                                |
| <b>Legal:</b> Silver Shores Unit A-28-29 B Lot 11 | Existing (3) Story, 5,634sf, Type II, NS - |
| <b>Blk B</b>                                      | FBC Business -                             |
| <b>Owner:</b>                                     | Exterior and Interior Improvements         |
| <b>GEOBAC CORP</b>                                | Alteration - Level II - Proposed           |
| Gus Bacatselos                                    |                                            |
| (954) 793-6303                                    | <b>Site Plan Modification:</b>             |
| colobac@yahoo.com                                 | Site Plan / Change of Use                  |
|                                                   | <b>Existing:</b>                           |
|                                                   | Business                                   |
|                                                   | Proposed:                                  |
|                                                   | Mixed-Use                                  |
|                                                   | B-1 Business, Ex 2nd FL                    |
|                                                   | RM-15 Residential, Pro 3rd FL              |

## Sheet Index:

|              |                                         |
|--------------|-----------------------------------------|
| <b>G-0.0</b> | <b>General Information</b>              |
|              | Cover Sheet                             |
| <b>V-1.0</b> | <b>Survey</b>                           |
|              | Boundary Survey                         |
| <b>L-1.0</b> | <b>Landscape</b>                        |
|              | Site Landscaping                        |
| <b>A-1.0</b> | <b>Architectural</b>                    |
| A-1.1        | Site Plan / Ground Floor / Site Data    |
| A-1.2        | First Floor Plan / Existing / Proposed  |
| A-1.3        | Second Floor Plan / Existing / Proposed |
| A-1.3        | Roof Plan / Existing / Proposed         |
| A-2.0        | Elevations / Existing                   |



James Hoffman  
Architect

Design - Documentation - Construction Management

2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142



Site Plan Modification  
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Cover Sheet

PN: JMH20-002

9/24/2020

G-0.0

Sheet 01 of 08



COMMERCIAL BLVD.

BASIN DRIVE

LOCATION MAP.

NOT TO SCALE.

PROPERTY ADDRESS: 240 COMMERCIAL BLVD. LAUDERDALE BY THE SEA, FLORIDA 33308

LEGAL DESCRIPTION: LOT 11, BLOCK B, SILVER SHORES UNIT A, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 28 PAGE 39 OF THE PUBLIC RECORDS OF BROWARD COUNTY, FLORIDA.

CERTIFIED ID. a.- GEOBAC CORP.

b.-  
c.-  
d.-

SURVEYOR'S NOTES:

- 1) The above captioned Property was surveyed and described based on the above Legal Description provided by Client.
- 2) Bearings, if shown, are based on an assumed meridian and referenced on the centeline of COMMERCIAL BLVD., S. 86°45'00" E., per plat.
- 3) The lands shown hereon were not abstracted for easements, right of ways or other recorded incumbrances not shown on the plat, and the same, if any may not be shown on this section.
- 4) Underground utilities are not depicted hereon.
- 5) Foundations and/or footings that may cross beyond the boundary lines of the parcel herein described are not shown.
- 6) Elevations are based on the North American Vertical Datum 1988.
- 7) Ownership subject to opinion of the Title.
- 8) Fence ties are to be the center line of the fence.
- 9) Wall ties are to face of the wall.
- 10) Not valid without the signature and original raised seal of a Florida licensed Surveyor and Mapper.
- 11) This survey was prepared without the benefit of a Title Search; thereof, only those easements on the recorded plat as shown.
- 12) This survey is prepared to be used exclusively as an aide to obtain Title Insurance, no other warranties are hereby extended.
- 13) This survey depicted hereon is not covered by professional liability insurance.

FLOOD ZONE INFORMATION:

DATE OF FIRM: 08-18-1992

COMMUNITY No: 125123

PANEL: 0209 SUFFIX: F

FIRM ZONE: X BASE FLOOD ELEVATION: N/A

BENCHMARK No: N/A ELEVATION: N/A

NOTE: ONLY VALID WITH PAGE 2

I HEREBY CERTIFY THAT THIS SURVEY WAS MADE UNDER MY RESPONSIBLE CHARGE AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS SURVEY COMPLETES WITH THE STANDARDS OF PRACTICES AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 9-17350-17352 FLORIDA ADMINISTRATIVE CODE PURSUANT TO SECTION 472.027, FLORIDA STATUTES. THIS SURVEY DOES NOT REFLECT OR DETERMINE OWNERSHIP.

KARL F. KUHN  
PROFESSIONAL LAND SURVEYOR No. 5953  
STATE OF FLORIDA

KARL F. KUHN

PROFESSIONAL LAND SURVEYOR No. 5953

1382 NE 178th STREET  
N. MIAMI BEACH FL. 33162  
PH : 786-202 4039  
786-306 5348  
FAX : 305-271 5977

BOUNDARY SURVEY

PROJECT LOCATION: 240 COMMERCIAL BLVD

CITY, STATE & ZIP CODE:

LAUDERDALE BY THE SEA, FLORIDA 33308

DATE OF FIELD WORK:

02-26-20

SCALE: AS SHOWN

DATE: 02-27-20

DRAWN BY: I.C

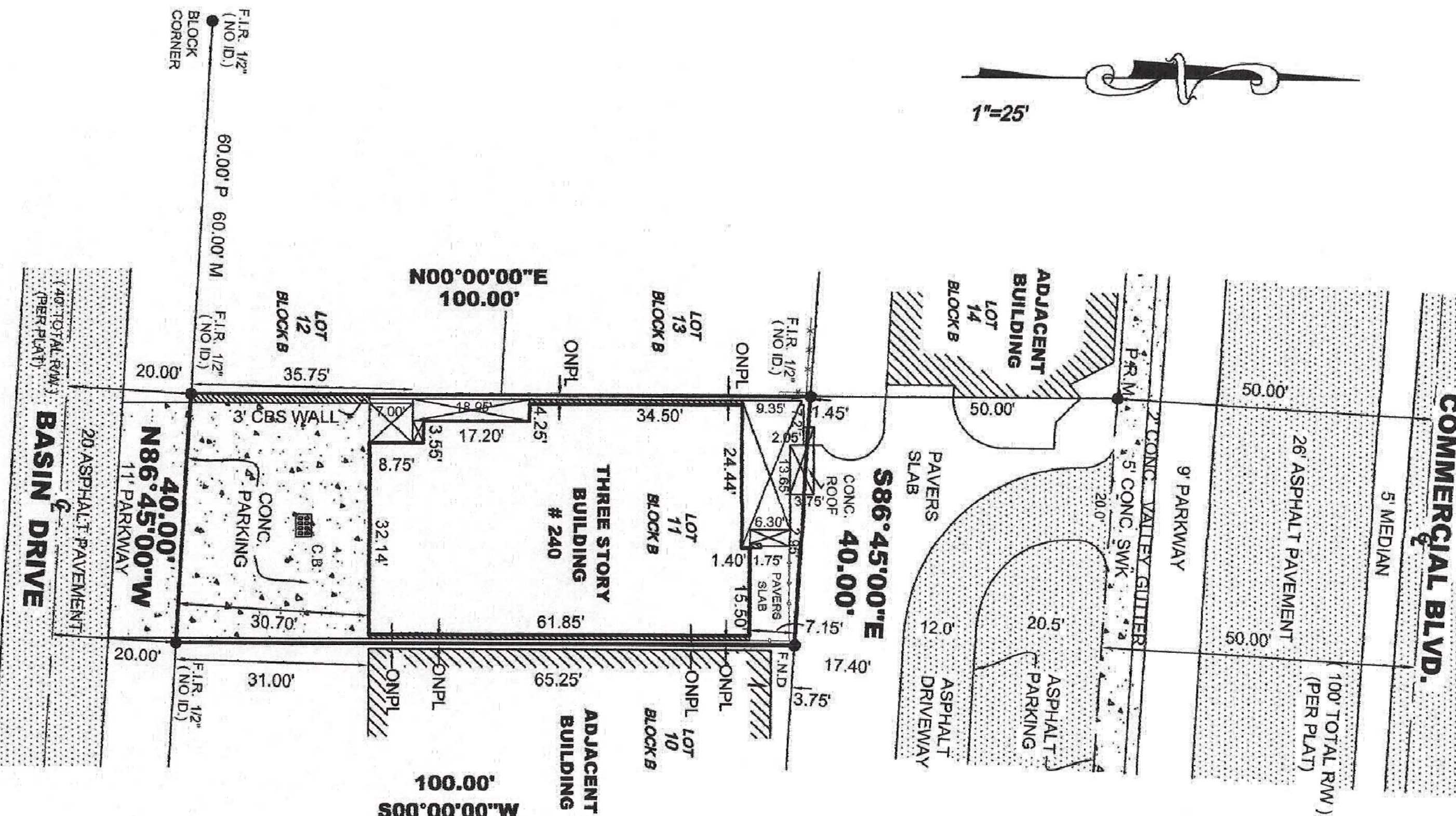
PROJECT NO:

13-11-32-1

SHEET: 1 OF 2

COMMERCIAL BLVD.

1"=25'



SKETCH OF SURVEY

SCALE: 1" = 25'

ABBREVIATIONS AND LEGEND

- A/C = AIR CONDITIONING PAD  
P.C.P. = PERMANENT CONTROL POINT  
E.P.P. = ELECTRIC TRANSFORMER PAD  
L.B. = LAND BOUNDARY  
C.B.S. = CONCRETE BOUNDARY SURVEY  
N.O.D. = NO IDENTIFICATION NUMBER  
NOTE: ONLY VALID WITH PAGE 1
- F.N.D. = FOUND NAIL & DISK  
U.E. = UTILITY EASEMENT  
F.I.P. = FOUND IRON PIPE  
F.I.R. = FOUND IRON ROD  
C.B. = CONCRETE BOUNDARY SURVEY  
CH = CHORD  
P-PLAT = MEASURED  
F.N. = FOUND NAIL  
C.L. = CLEAR  
RES. = RESIDENCE  
C.B. = CATCH BASIN  
R.V. = RIGHT OF WAY  
L. = ARC LENGTH  
CONC. = CONCRETE  
Δ = CENTRAL ANGLE
- ELEVATION TAKE  
R = RADIUS  
ENC. = ENCROACHMENT  
W.F. = WOOD FENCE  
C.B.S. WALL  
Δ = CENTRAL ANGLE

KARL F. KUHN

PROFESSIONAL LAND SURVEYOR No. 5953

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BOUNDARY SURVEY

PROJECT LOCATION: 240 COMMERCIAL BLVD

CITY, STATE & ZIP CODE:

LAUDERDALE BY THE SEA, FLORIDA 33308

DATE OF FIELD WORK:

02-26-20

SCALE: AS SHOWN

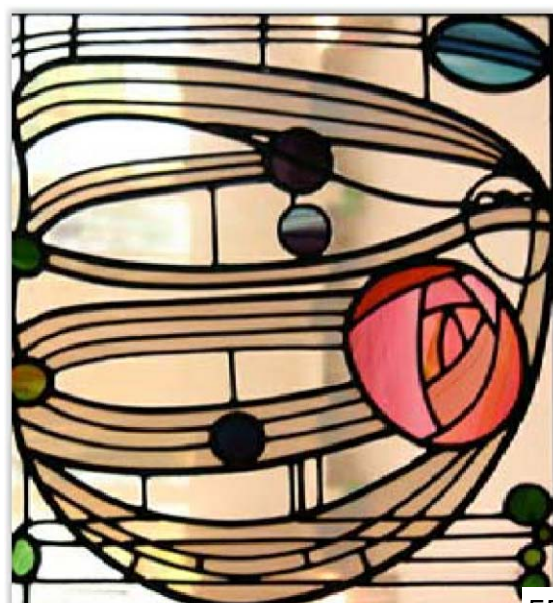
DATE: 02-27-20

DRAWN BY: I.C

PROJECT NO:

13-11-32-1

SHEET: 2 OF 2



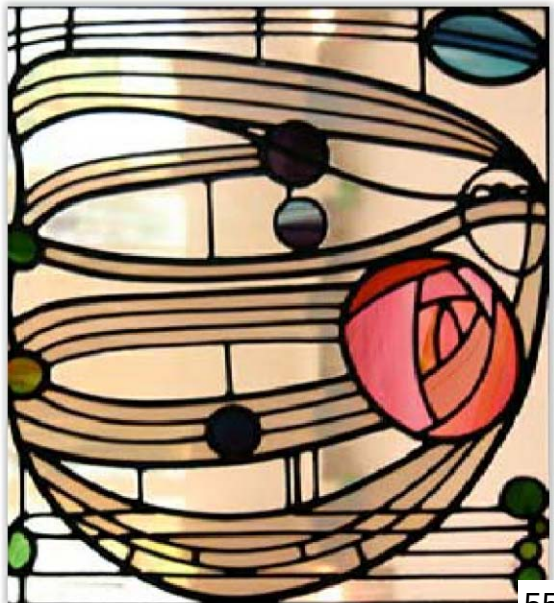
James Hoffman  
Architect

Design: Documentation, Construction Management  
2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142

240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

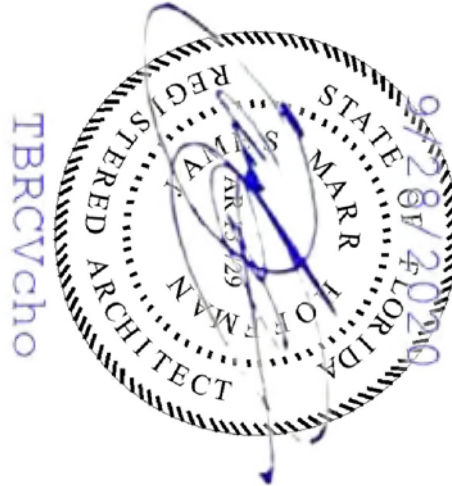
V-1.0





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Architect

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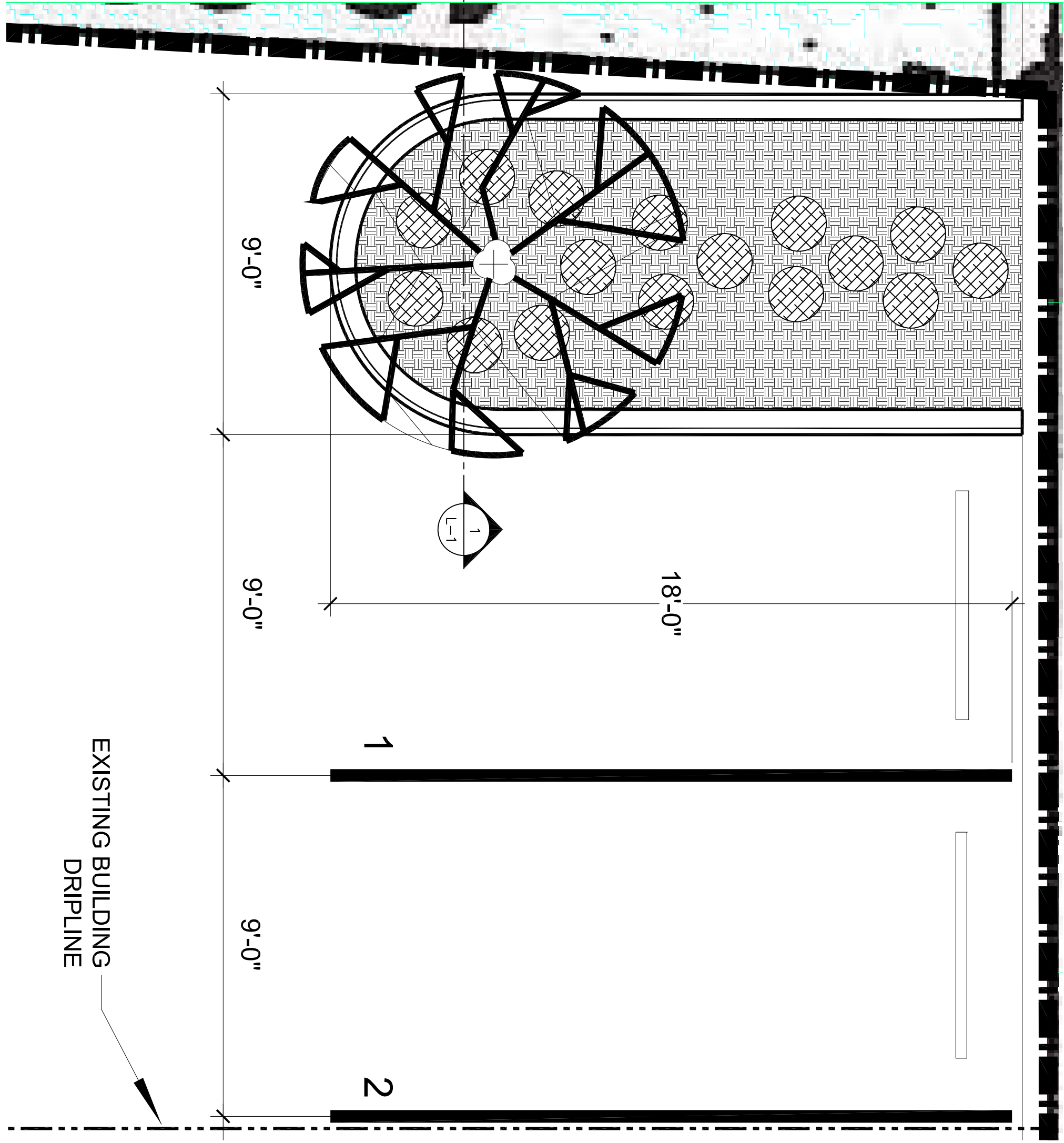
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Landscape Plan  
& Details

PN: JMH20-002  
9/28/2020

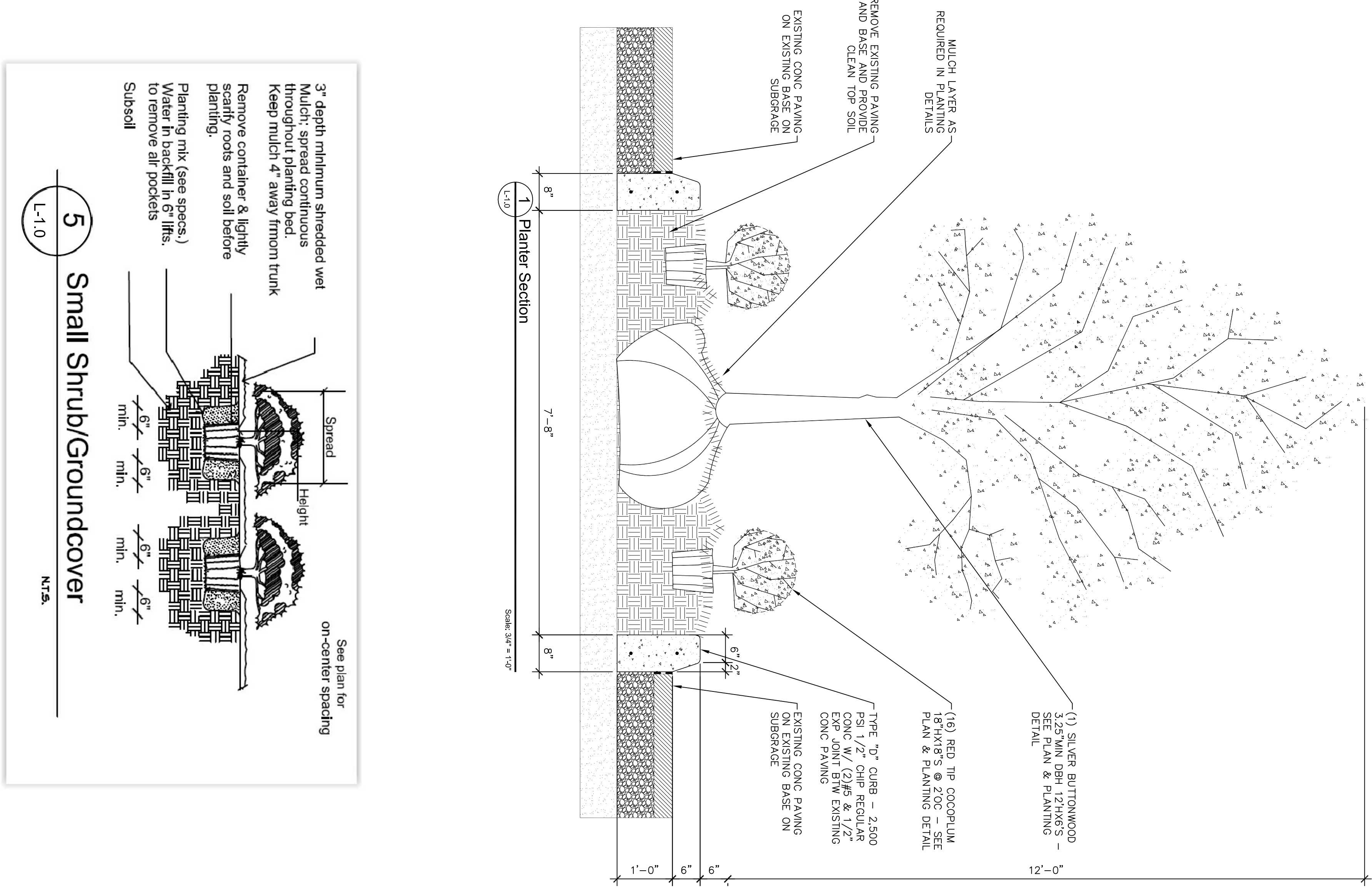
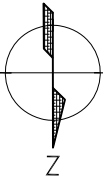
L-1.0

Sheet 03 of 08



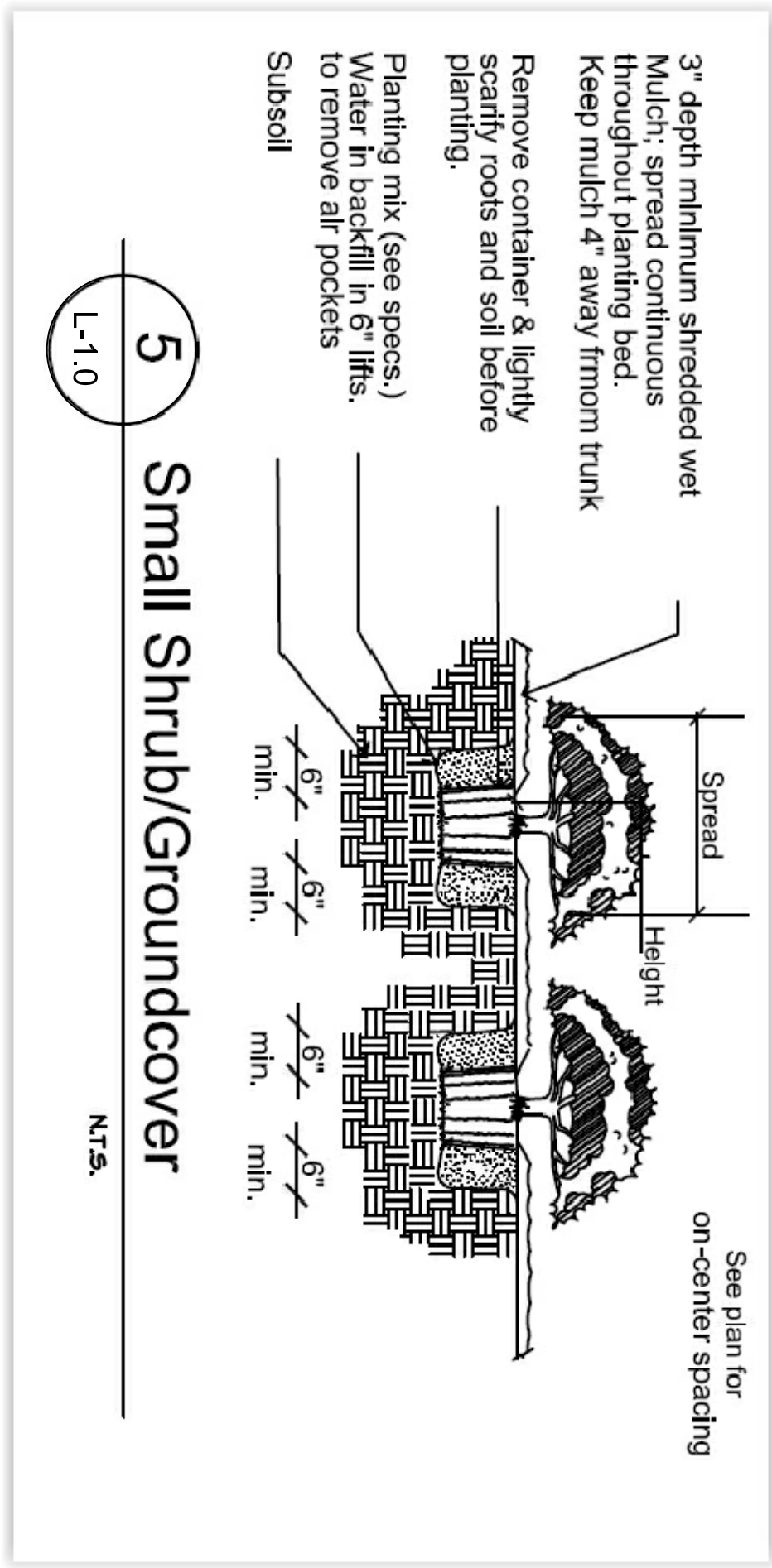
2 Partial Site Plan - Southwest Corner

Scale: 3/8" = 1'-0"



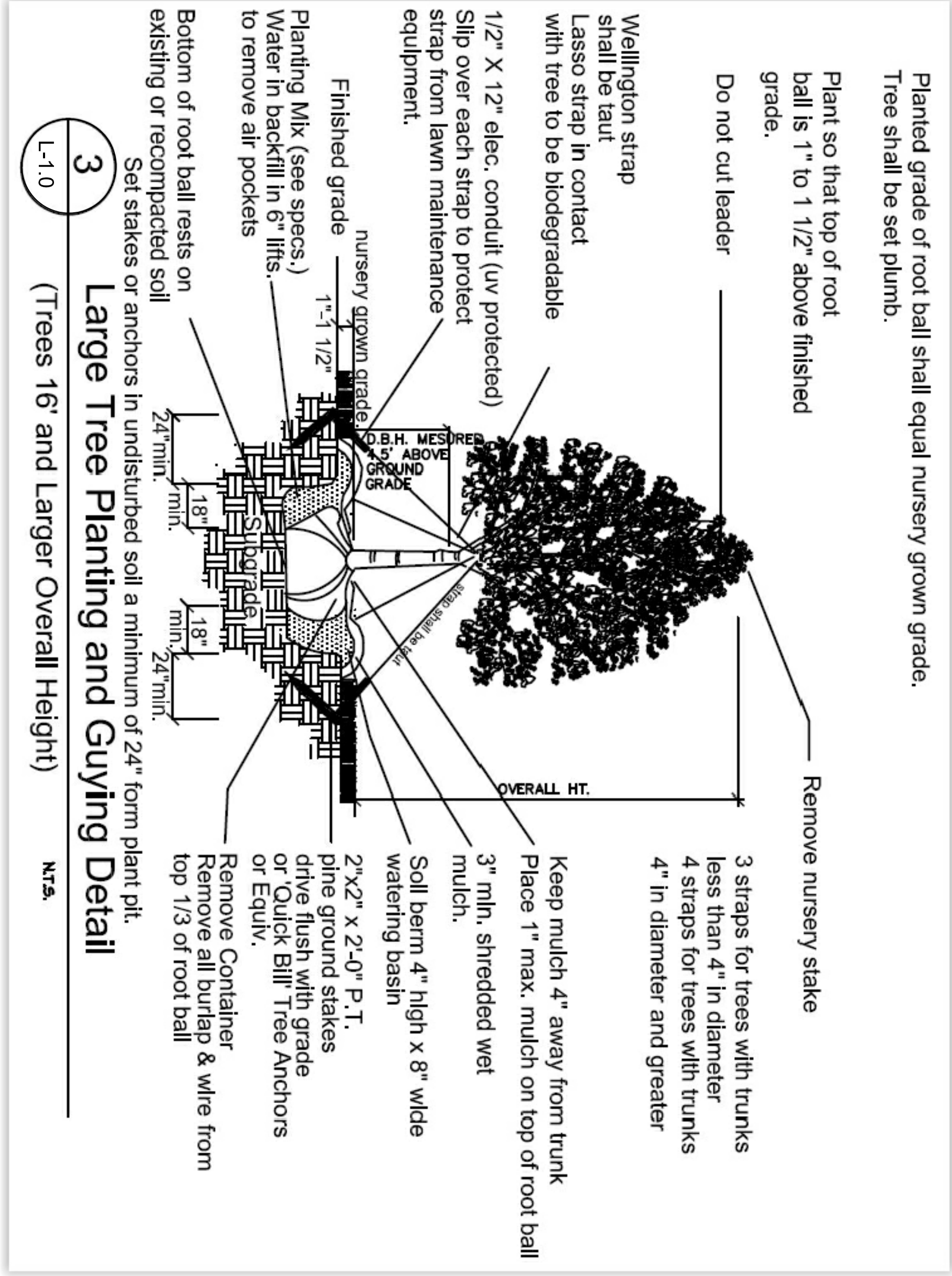
1 Planter Section

Scale: 3/4" = 1'-0"



5 Small Shrub/Groundcover

NTS

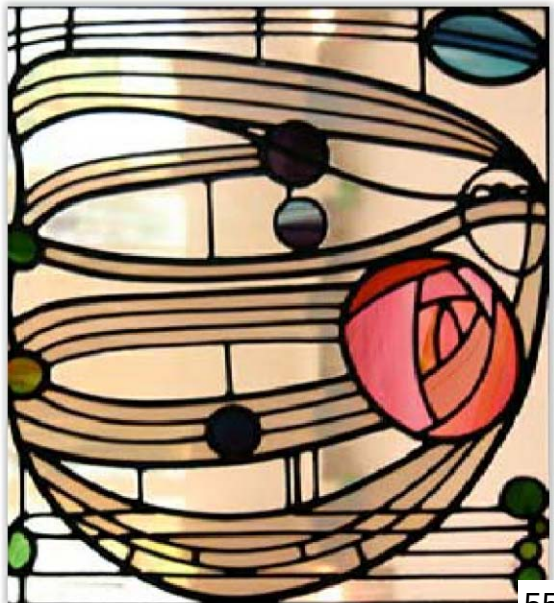


3

(Trees 16" and Larger Overall Height)

NTS





James Hoffman  
Architect

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(305) 876-5142



240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Site Plan  
Existing/Proposed

PN: JMH20-002  
9/28/2020

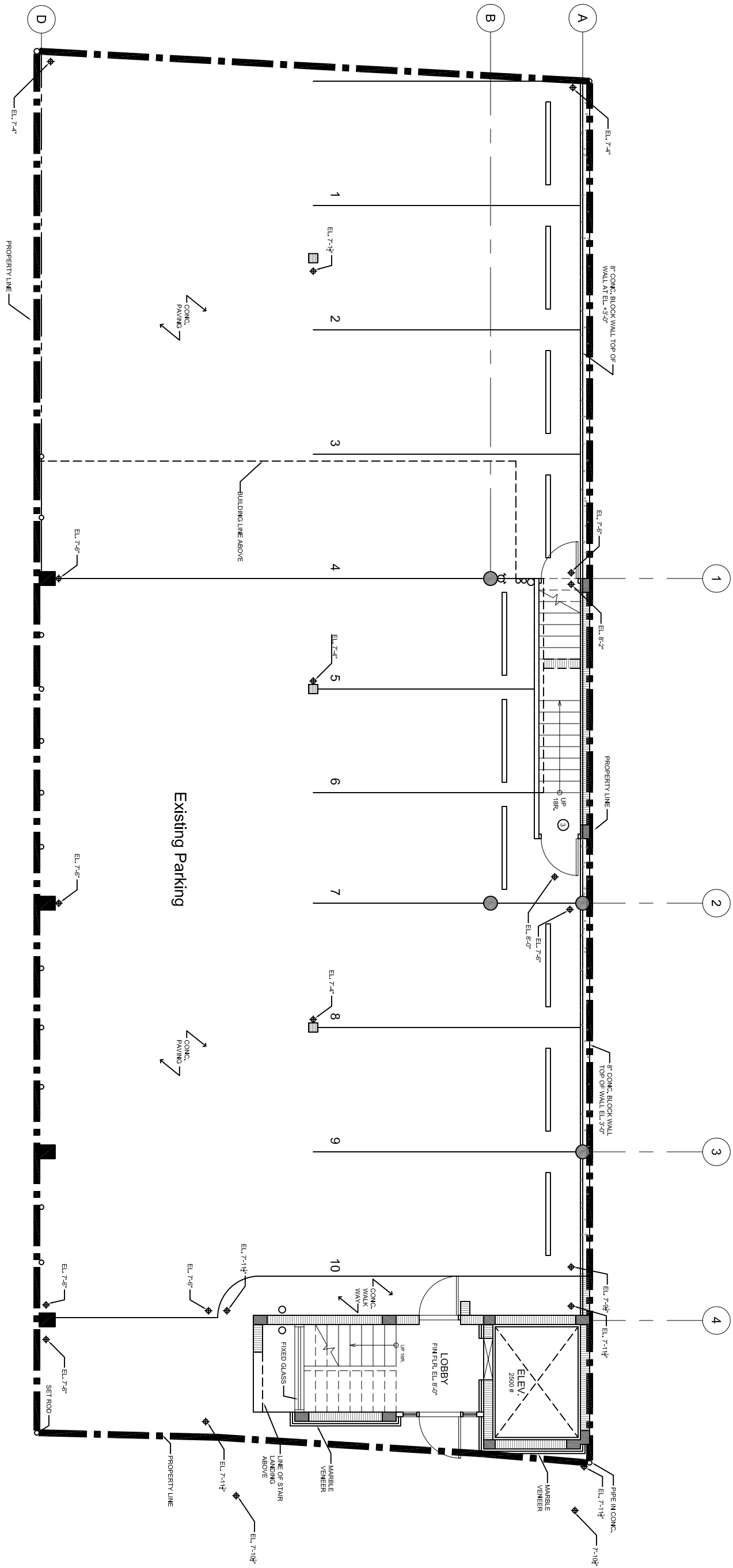
A-1.0

Sheet 04 of 08

|    | A                    | B                       | C        | D      | E  | F  | G  |
|----|----------------------|-------------------------|----------|--------|----|----|----|
| 1  | Site Areas           |                         |          |        |    |    |    |
| 2  | Site Building Drip   | 2686                    | 67%      |        |    |    |    |
| 3  | Site Open            | 1314                    | 33%      |        |    |    |    |
| 4  | Total Site           | 4000                    |          |        |    |    |    |
| 5  |                      |                         |          |        |    |    |    |
| 6  | FAR                  | 1.3                     |          |        |    |    |    |
| 7  |                      |                         |          |        |    |    |    |
| 8  | Setbacks             |                         |          |        |    |    |    |
| 9  | Front                | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 | Side                 | 0 ft                    |          |        |    |    |    |
| 11 | Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12 |                      |                         |          |        |    |    |    |
| 13 | Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 | Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 | Parking              | 0                       | 0        | 0      |    |    |    |
| 16 |                      |                         |          |        |    |    |    |
| 17 | Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 | Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 | Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20 |                      |                         |          | 7      |    |    |    |
| 21 | Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 | 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 | 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24 |                      | Net                     | Gross    | 3      |    |    |    |
| 25 | Total Office         | 1,740                   | 2,336    |        |    |    |    |
| 26 | Total Residential    | 1,740                   | 2,336    |        |    |    |    |
| 27 | Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28 |                      |                         |          |        |    |    |    |
| 29 | Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 | Guest                |                         |          | 0      | 0  | 10 | 1  |
| 31 | Parking Provided     |                         |          | 10     | 10 | 8  |    |
| 32 | HC Parking           |                         |          | 0      | 0  | 1  |    |
| 33 |                      |                         |          |        |    |    |    |
| 34 | Roof                 |                         |          |        |    |    |    |
| 35 | Proposed Floor Ratio | 1,775                   | 75%      |        |    |    |    |
| 36 | Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

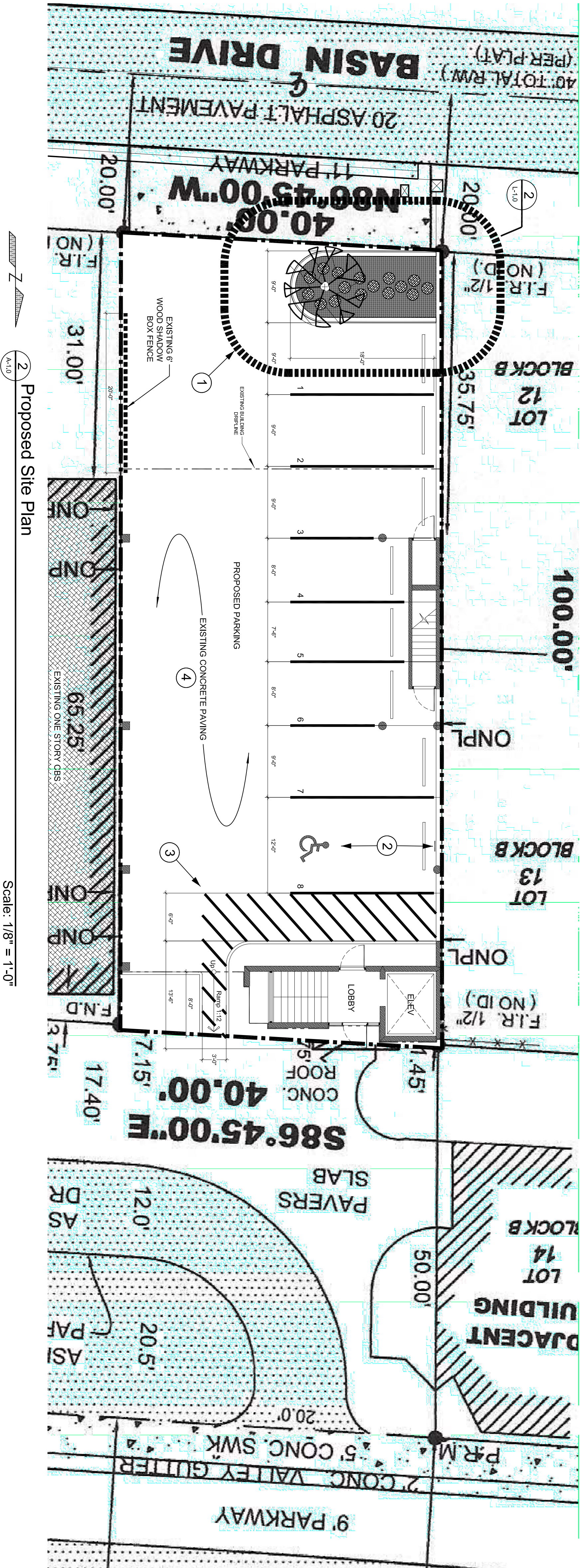
3 Site Data

NTS



1 Existing Site Plan

Scale: 1/8" = 1'-0"

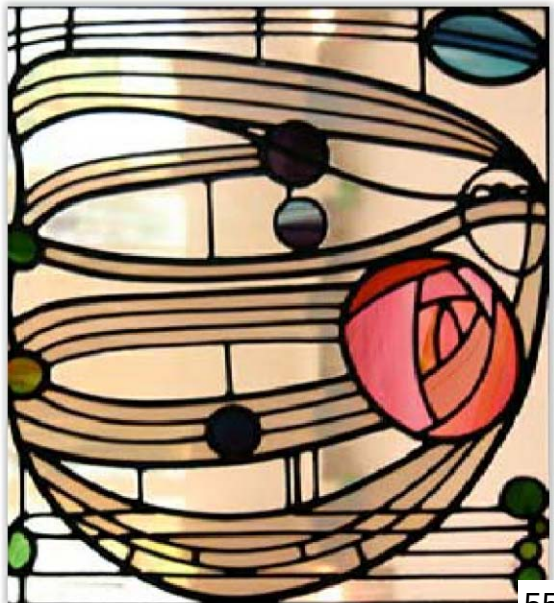


2 Proposed Site Plan

Scale: 1/8" = 1'-0"

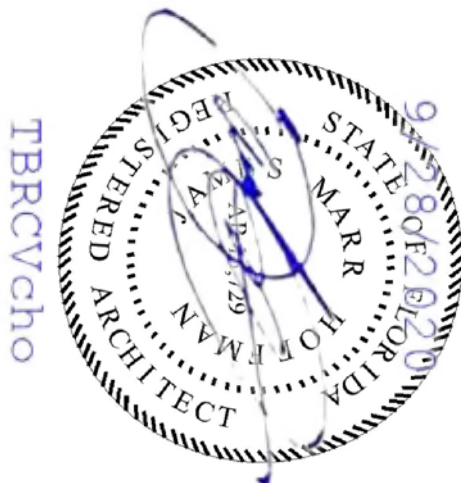
- 1 Provide New Landscape Parking Island - See L-1.0 -
- 2 Provide New HC Van Space w/ HC Symbol and HC Sign -
- 3 Provide Blue Stripped HC Accessible Path & Ramp -
- 4 All Other Site Elements Are Existing to Remain -





James Hoffman  
Architect

Design - Documentation - Construction Management  
2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142



240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Second Story  
First Floor  
Existing/Proposed

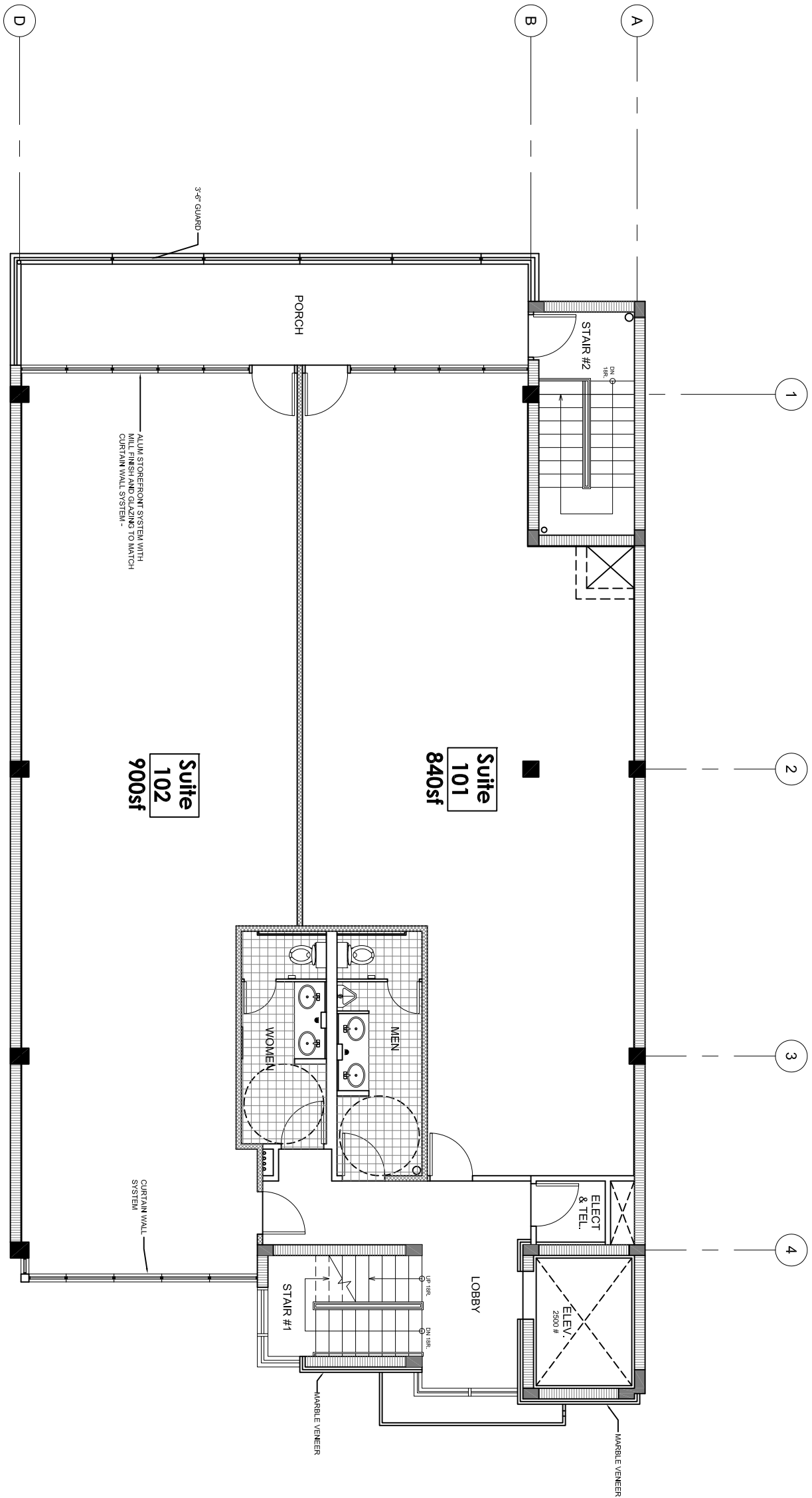
PN: JMH20-002  
9/28/2020

A-1.1

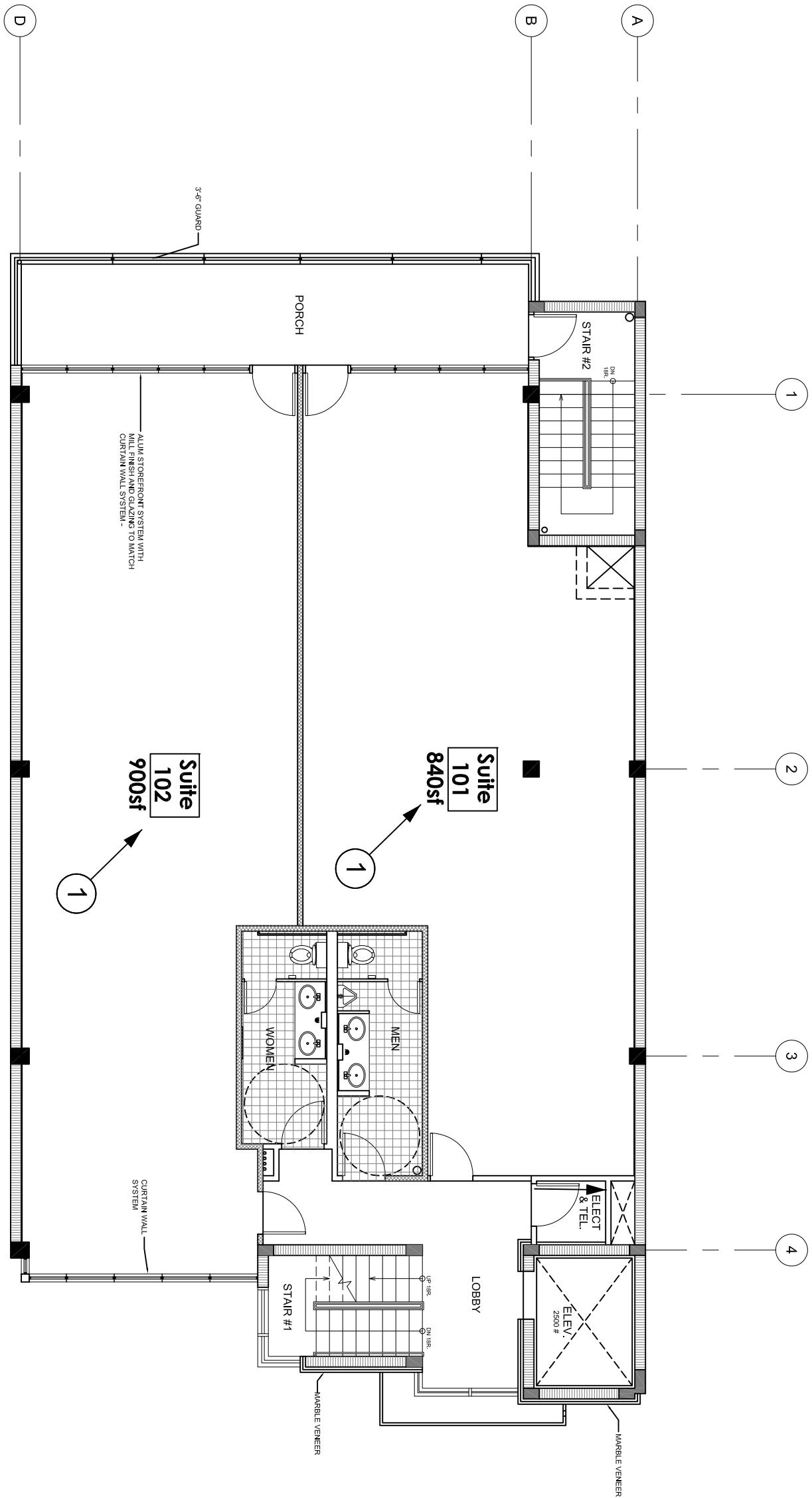
Sheet 05 of 08

|    | A                    | B                       | C        | D      | E  | F  | G  |
|----|----------------------|-------------------------|----------|--------|----|----|----|
| 1  | Site Areas           |                         |          |        |    |    |    |
| 2  | Site Building Drip   | 2686                    | 67%      |        |    |    |    |
| 3  | Site Open            | 1314                    | 33%      |        |    |    |    |
| 4  | Total Site           | 4000                    |          |        |    |    |    |
| 5  |                      |                         |          |        |    |    |    |
| 6  | FAR                  | 1.3                     |          |        |    |    |    |
| 7  |                      |                         |          |        |    |    |    |
| 8  | Setbacks             |                         |          |        |    |    |    |
| 9  | Front                | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 | Side                 | 0 ft                    |          |        |    |    |    |
| 11 | Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12 |                      |                         |          |        |    |    |    |
| 13 | Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 | Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 | Parking              | 0                       | 0        | 0      |    |    |    |
| 16 |                      |                         |          |        |    |    |    |
| 17 | Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 | Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 | Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20 |                      |                         |          |        |    |    |    |
| 21 | Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 | 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 | 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24 |                      | Net                     | Gross    |        |    |    |    |
| 25 | Total Office         | 1,740                   | 2,396    | 3      |    |    |    |
| 26 | Total Residential    | 1,740                   | 2,396    |        |    |    |    |
| 27 | Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28 |                      |                         |          |        |    |    |    |
| 29 | Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 | Guest                | 0                       |          |        | 0  |    | 1  |
| 31 | Parking Provided     |                         |          |        | 10 | 10 | 8  |
| 32 | HC Parking           |                         |          |        | 0  | 0  | 1  |
| 33 |                      |                         |          |        |    |    |    |
| 34 | Roof                 |                         |          |        |    |    |    |
| 35 | Proposed Roof Patio  | 1,775                   | 75%      |        |    |    |    |
| 36 | Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data  
A-1.1 NTS



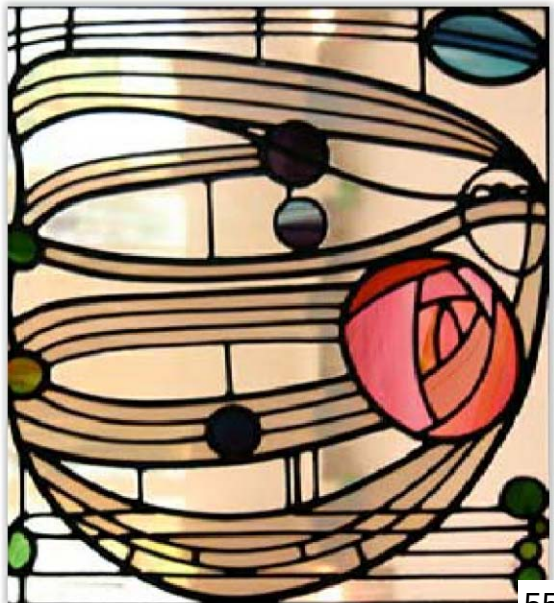
1 Existing Second Story / First Floor  
A-1.1 Scale: 1/8" = 1'-0"



2 Proposed Second Story / First Floor  
A-1.1 Scale: 1/8" = 1'-0"

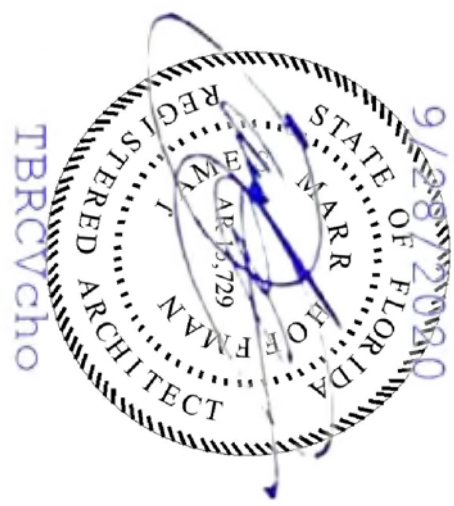
1 Existing to Remain -





James Hoffman  
Architect

Design: Documentation, Construction Management  
2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142



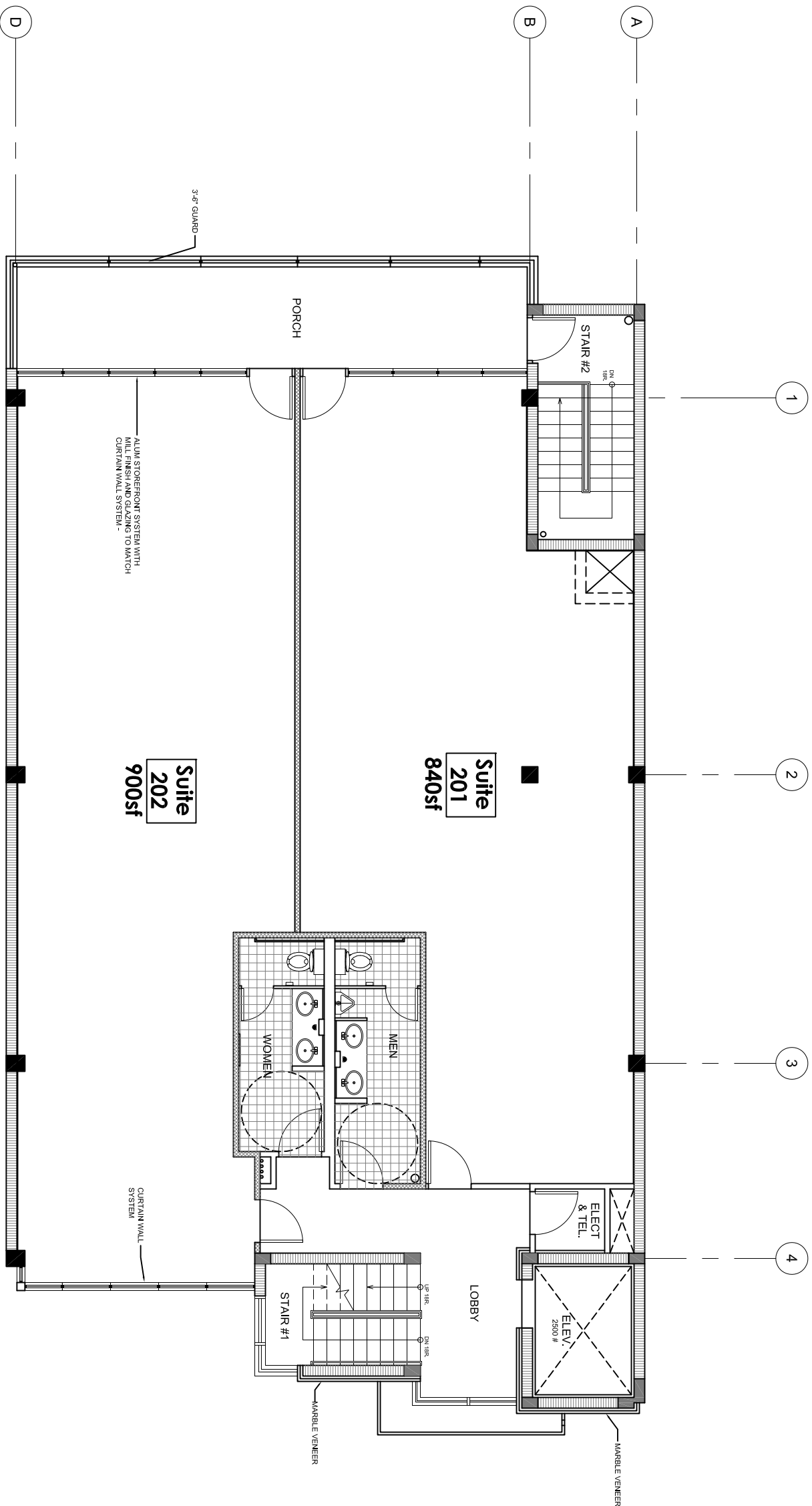
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Third Story  
Second Floor  
Existing/Proposed

PN: JMH20-002  
9/28/2020

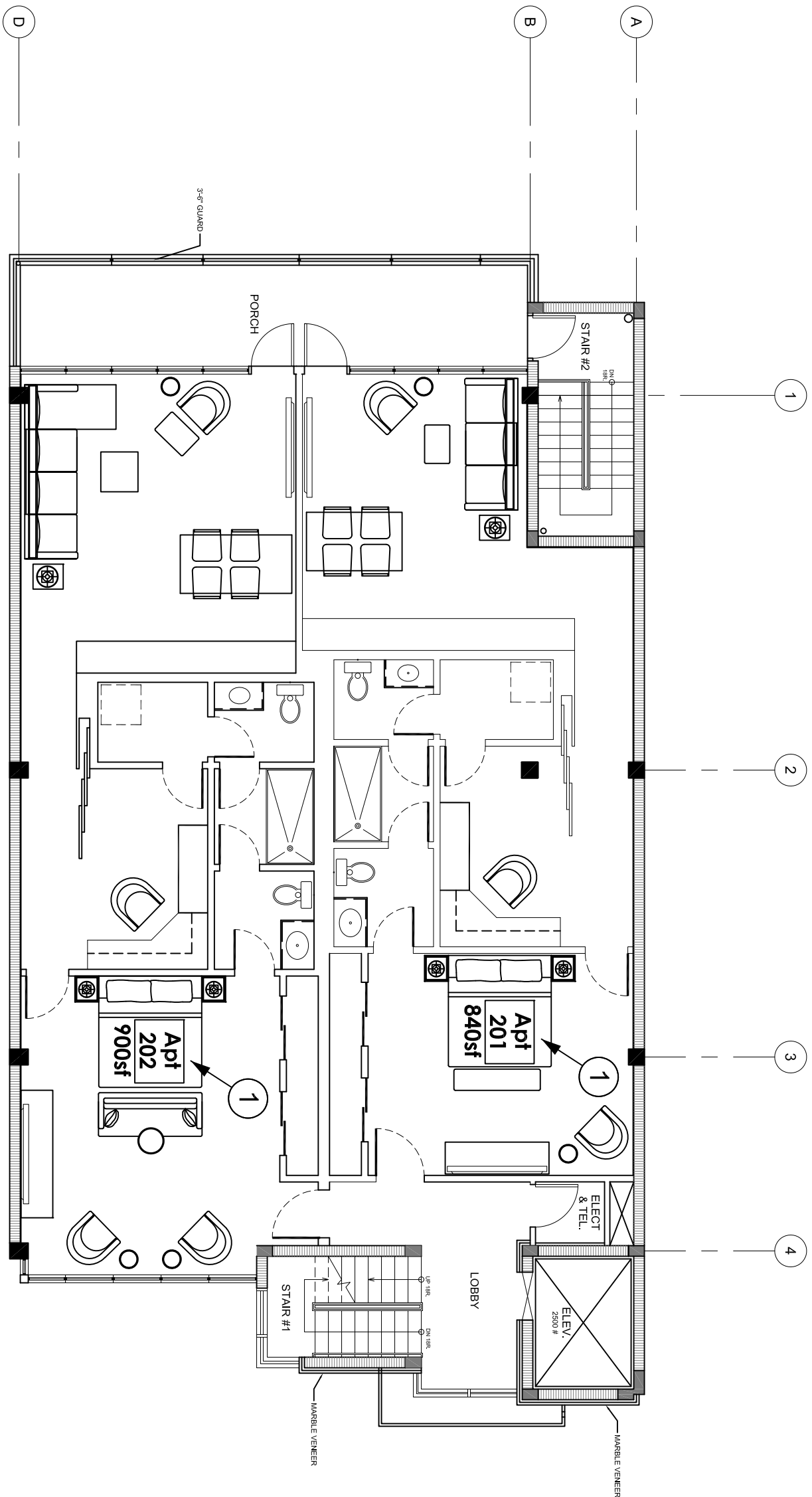
A-1.2

Sheet 06 of 08



1 Existing Third Story / Second Floor

Scale: 1/8" = 1'-0"



2 Proposed Third Story / Second Floor

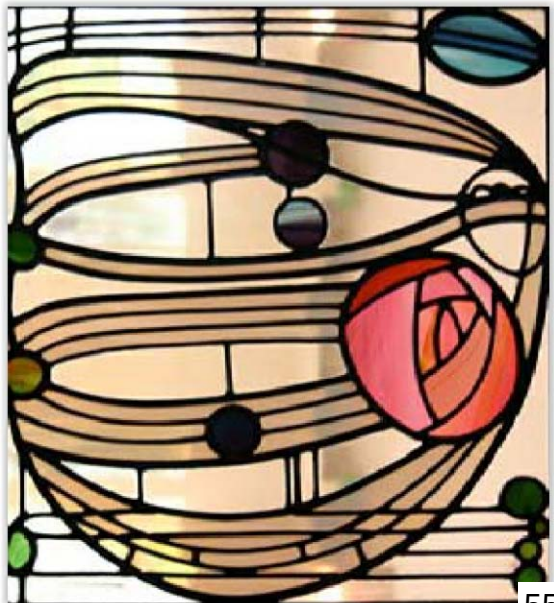
Scale: 1/8" = 1'-0"

| A                       | B                       | C        | D      | E  | F  | G  |
|-------------------------|-------------------------|----------|--------|----|----|----|
| 1 Site Areas            |                         |          |        |    |    |    |
| 2 Site Building Drip    | 2686                    | 67%      |        |    |    |    |
| 3 Site Open             | 1314                    | 33%      |        |    |    |    |
| 4 Total Site            | 4000                    |          |        |    |    |    |
| 5                       |                         |          |        |    |    |    |
| 6 FAR                   | 1.3                     |          |        |    |    |    |
| 7                       |                         |          |        |    |    |    |
| 8 Setbacks              |                         |          |        |    |    |    |
| 9 Front                 | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 Side                 | 0 ft                    |          |        |    |    |    |
| 11 Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12                      |                         |          |        |    |    |    |
| 13 Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 Parking              | 0                       | 0        | 0      |    |    |    |
| 16                      |                         |          |        |    |    |    |
| 17 Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20                      |                         |          | 7      |    |    |    |
| 21 Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24                      | Net                     | Gross    | 3      |    |    |    |
| 25 Total Office         | 1,740                   | 2,336    |        |    |    |    |
| 26 Total Residential    | 1,740                   | 2,336    |        |    |    |    |
| 27 Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28                      |                         |          |        |    |    |    |
| 29 Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 Guest                |                         |          | 0      | 0  | 10 | 1  |
| 31 Parking Provided     |                         |          | 10     | 10 | 8  | 8  |
| 32 HC Parking           |                         |          | 0      | 0  | 1  | 1  |
| 33                      |                         |          |        |    |    |    |
| 34 Roof                 |                         |          |        |    |    |    |
| 35 Proposed Roof Ratio  | 1,775                   | 75%      |        |    |    |    |
| 36 Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data

NTS





James Hoffman  
Architect

Design: Documentation, Construction Management  
2400 NE 10th Street, #505  
Pompano Beach, FL 33062  
(305) 876-5142



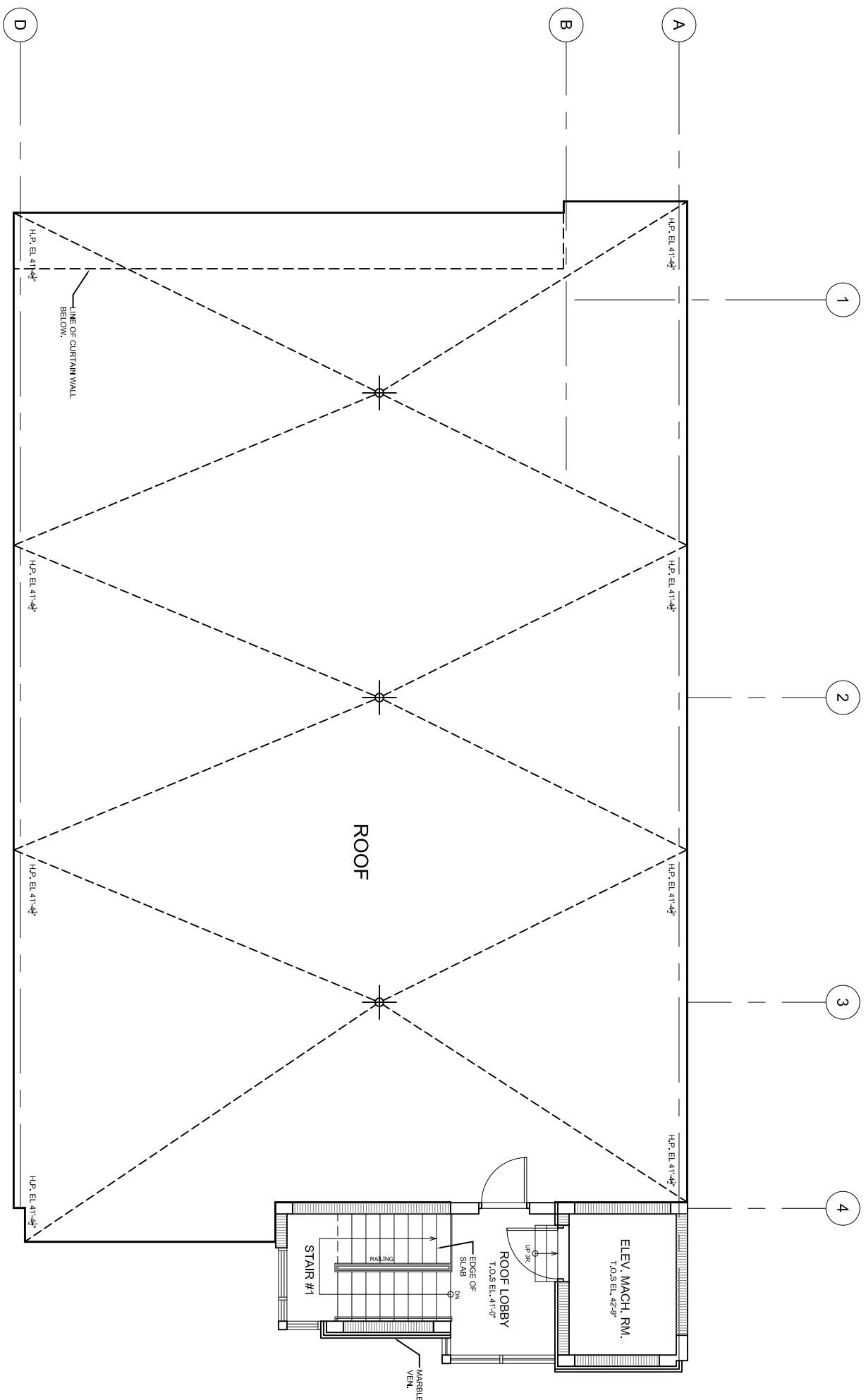
240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Roof  
Existing/Proposed

PN: JMH20-002  
9/28/2020

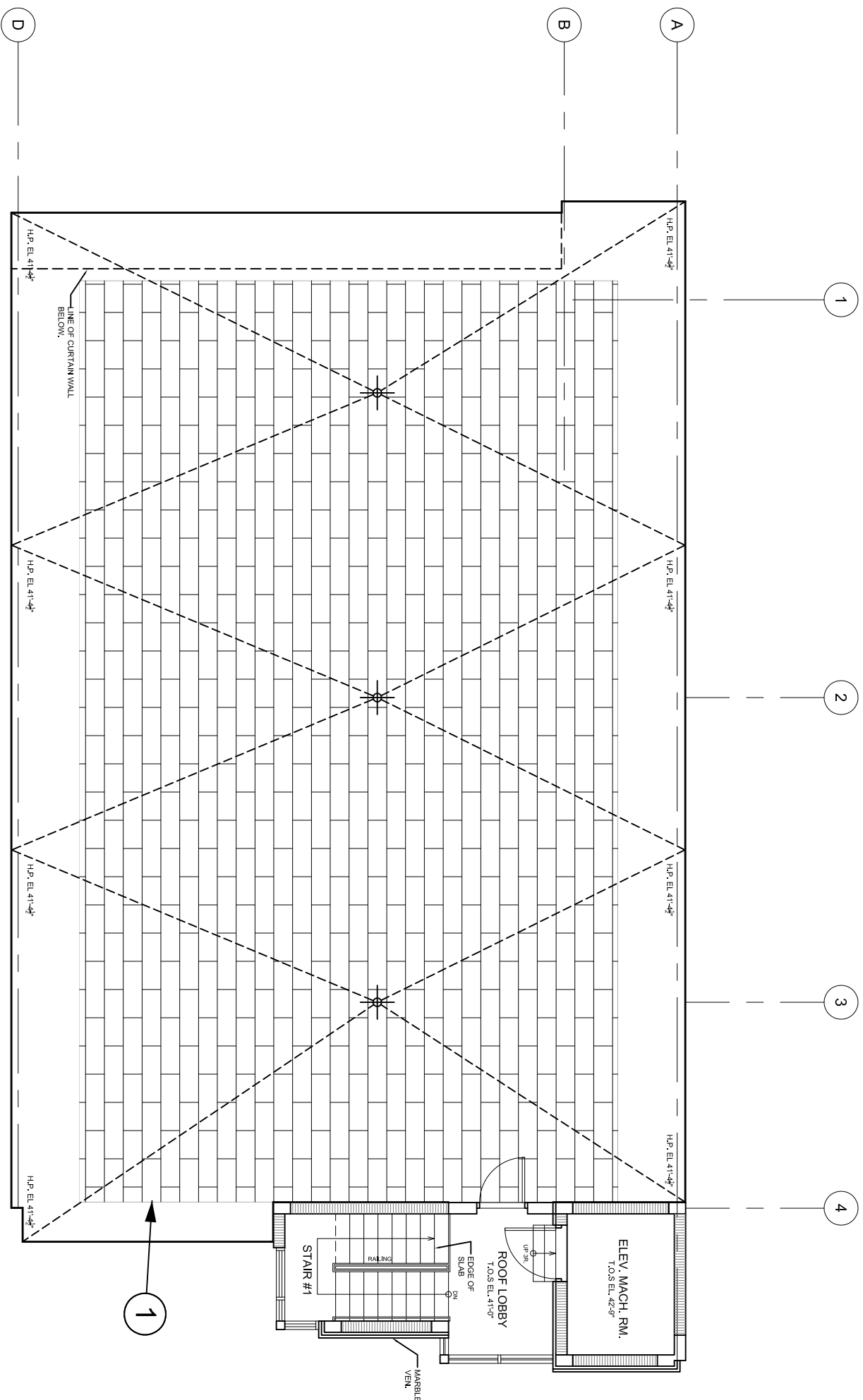
A-1.3

Sheet 07 of 08



1 Existing Roof

Scale: 1/8" = 1'-0"



2 Proposed Roof

Proposed 1,775sf Roof Deck -

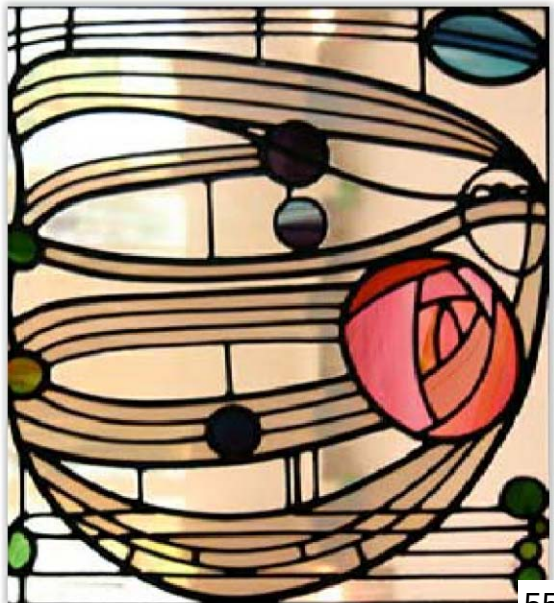
Scale: 1/8" = 1'-0"

|    | A                    | B                       | C        | D      | E  | F  | G  |
|----|----------------------|-------------------------|----------|--------|----|----|----|
| 1  | Site Area            |                         |          |        |    |    |    |
| 2  | Site Building Drip   | 2886                    | 67%      |        |    |    |    |
| 3  | Site Open            | 1314                    | 33%      |        |    |    |    |
| 4  | Total Site           | 4000                    |          |        |    |    |    |
| 5  |                      |                         |          |        |    |    |    |
| 6  | FAR                  | 1.3                     |          |        |    |    |    |
| 7  |                      |                         |          |        |    |    |    |
| 8  | Setbacks             |                         |          |        |    |    |    |
| 9  | Front                | 0 ft - 100 ft CL of R/W |          |        |    |    |    |
| 10 | Side                 | 0 ft                    |          |        |    |    |    |
| 11 | Rear                 | 30 ft - 50 ft CL of R/W |          |        |    |    |    |
| 12 |                      |                         |          |        |    |    |    |
| 13 | Parking Data         | SF                      | SF/Space | Spaces |    |    |    |
| 14 | Ground Floor         | 0                       | 0        | 0      |    |    |    |
| 15 | Parking              | 0                       | 0        | 0      |    |    |    |
| 16 |                      |                         |          |        |    |    |    |
| 17 | Second Floor         | SF                      | SF/Space | Spaces |    |    |    |
| 18 | Office West          | 840                     | 250      | 3.4    |    |    |    |
| 19 | Office East          | 900                     | 250      | 3.6    |    |    |    |
| 20 |                      |                         |          | 7      |    |    |    |
| 21 | Third Floor Proposed | SF                      | SF/Space | Spaces |    |    |    |
| 22 | 1 Bedroom Loft West  | 840                     |          | 1.5    |    |    |    |
| 23 | 1 Bedroom Loft East  | 900                     |          | 1.5    |    |    |    |
| 24 |                      | Net                     | Gross    | 3      |    |    |    |
| 25 | Total Office         | 1,740                   | 2,386    |        |    |    |    |
| 26 | Total Residential    | 1,740                   | 2,386    |        |    |    |    |
| 27 | Total Building       | 3,480                   | 5,112    |        |    |    |    |
| 28 |                      |                         |          |        |    |    |    |
| 29 | Parking Required     |                         |          | 10     | 10 | 20 | 10 |
| 30 | Guest                |                         |          | 0      |    |    | 1  |
| 31 | Parking Provided     |                         |          | 10     | 10 | 10 | 8  |
| 32 | HC Parking           |                         |          | 0      | 0  | 0  | 1  |
| 33 |                      |                         |          |        |    |    |    |
| 34 | Roof                 |                         |          |        |    |    |    |
| 35 | Proposed Roof Ratio  | 1,775                   | 75%      |        |    |    |    |
| 36 | Total Roof Area      | 2,370                   | 100%     |        |    |    |    |

3 Site Data

NTS





James Hoffman  
Architect

Design: Documentation, Construction Management  
2400 NE 10th Street, #505  
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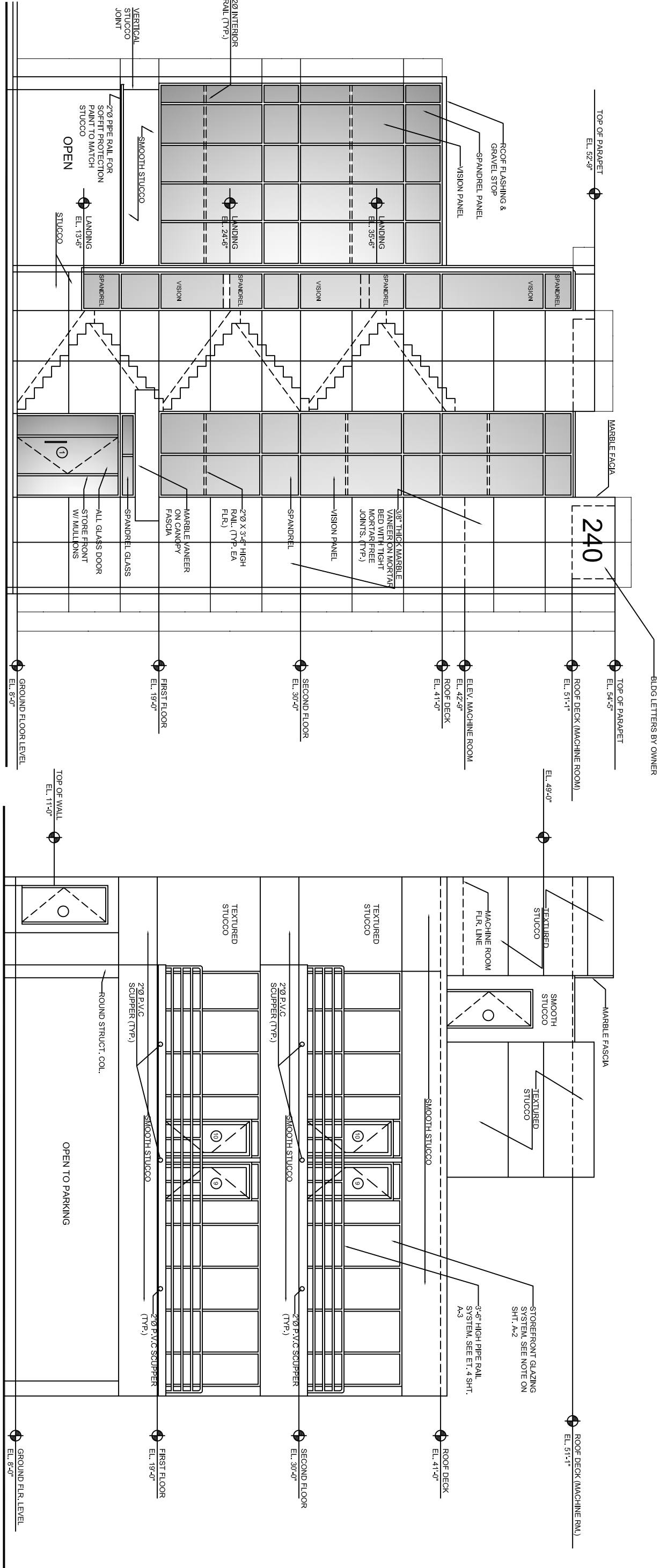


240  
240 Commercial Boulevard  
Lauderdale by the Sea, FL 33064

Existing  
Elevations

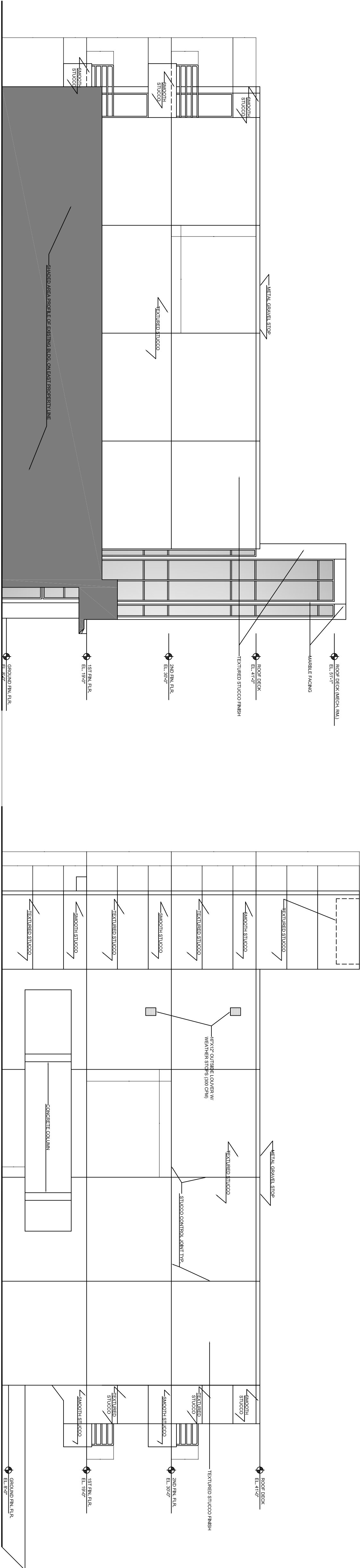
PN: JMH20-002  
9/28/2020

A-2.0



1 Existing North & South Elevation

Scale: 1/8" = 1'-0"



2 Existing East & West Elevation

Scale: 1/8" = 1'-0"





**TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA**  
**DEVELOPMENT SERVICES DEPARTMENT**  
 (954) 640-4210 • Fax (954) 640-4236

**CONDITIONAL USE PERMIT APPLICATION**

DATE OF APPLICATION \_\_\_\_\_ PERMIT NUMBER \_\_\_\_\_

**General Information**

APPLICANT NAME Gus Bacatselos

APPLICANT ADDRESS 240 Commercial Blvd, Lauderdale-by-the-Sea, FL 33308-4444

PHONE NUMBER 954 793 6303 E-MAIL colobac@yahoo.com

OWNER (if not same as Applicant) Same

OWNER ADDRESS \_\_\_\_\_

PHONE NUMBER \_\_\_\_\_ E-MAIL \_\_\_\_\_

PROPERTY ADDRESS WHERE USE WILL BE CONDUCTED 2400 Commercial Blvd

**Property Information**

FOLIO # 494318050170 ZONING B-1 / RM-15

LOT 11 BLOCK B SUBDIVISION Silver Shores Unit A 28-29 B

PRESENT USE \_\_\_\_\_

|                                                   |                      |
|---------------------------------------------------|----------------------|
| HOURS OF OPERATION FOR EACH USE                   | <u>8-5 / 24-7</u>    |
| EXISTING TOTAL FLOOR AREA PER USE (SQ. FT.)       | <u>1,740 / 1,740</u> |
| REQUIRED NUMBER OF PARKING SPACES FOR CURRENT USE | <u>20</u>            |
| EXISTING NUMBER OF PARKING SPACES                 | <u>10</u>            |

**Proposed Use Information**

TYPE OF USE REQUESTED Mixed-use B-1/RM-15

HOURS OF OPERATION FOR THE PROPOSED USE, if applicable 8-5 / 24-7

ESTIMATED NUMBER OF INDIVIDUALS TO BE EMPLOYED/NUMBER OF RESIDENTIAL UNITS 7 / 2

APPLICANT SHALL INCLUDE A SITE PLAN AND ALL APPLICABLE INFORMATION OUTLINED IN ARTICLE IV OF CHAPTER 30 OF THE TOWN'S CODE OF ORDINANCES. NON-APPLICABLE INFORMATION OUTLINED WITHIN CHAPTER 30 MAY BE WAIVED BY THE DEVELOPMENT SERVICES DIRECTOR.

**ADMINISTRATIVE USE ONLY**

CONDITIONAL USE PERMIT FEE \$500 and DEPOSIT \$400.00

COMMENTS \_\_\_\_\_  
 \_\_\_\_\_



**CONDITIONAL USE – LEVEL 2 MODIFICATION STANDARDS**

**Application #:** \_\_\_\_\_ **Project Name:** 240 Commercial Blvd

**Previous Application #:** \_\_\_\_\_ **Previous Development Order #:** \_\_\_\_\_

**The Level 2 Modification for a Conditional Use must address the following criteria (attach additional sheet as necessary):**

**Does the modification increase the buildable square footage of the development?** No

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**Does the modification reduce the provided number of parking spaces below the required number of parking spaces?**

Yes, due to the requirements for a HC Accessible Van space & additional Landscaping requirements, Site Mod proposes (8) spaces vs the (10) existing spaces on site.

240 Commercial falls under the 1995 parking standard that credits non-conforming properties with a baseline allowance.

Using that standard the existing property has (20) spaces. The proposed modification reduces the second floors parking requirements from (7) spaces to (3). The first floors use remains unchanged and the parking requirement is (7) spaces.

The proposed parking for this Modification is (4) standard 9x18 spaces, (3) compact 8x15 spaces,

& (1) HC Accessible Van space.

Total Spaces Required for the Modification = (10)

Total Spaces Provided for the Modification = (8)

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**Does the modification cause the development to be below the development standards for the zoning district in which it is located or other applicable standards in the Land Development Regulations?** No.

The Mix-use is allowable and the residential units are available to the Town through a Broward Co Zoning pool.

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**Does the modification have an adverse effect on adjacent or nearby property or reduce required physical buffers, such as fences, trees or hedges?** No - Modification proposes additional beneficial landscaping along Basin Drive.

**Does the modified development meet the concurrency requirements of the Town of Lauderdale-By-The-Sea Comprehensive Plan?**  
Yes

**Does the modification alter the site layout so that the modified site plan does resemble the approved site plan?**  
No - The modification is primarily interior in nature w/ a change of use. There is some minor rearrangement of existing parking and the addition of some landscaping.

### Administrative Use Only

**Date Application Submitted:** \_\_\_\_\_ **Date Found Complete:** \_\_\_\_\_

Pre-Application Meeting Date: \_\_\_\_\_

## Sec. 30-271. - B-1 district—Business.

\*\*\*

- (3) *Mixed use requirements.* The following provisions govern applications for approval of "mixed use" development as a conditional use in the B-1 district.
- a. *Purpose.* The purpose of encouraging mixed use development is to:
    1. Accommodate mixed use buildings with neighborhood-serving retail, service, and other commercial uses on the ground floor, and residential units above the non-residential space;
    2. Encourage development that exhibits the physical design characteristics of pedestrian-oriented, storefront-style shopping streets; and
    3. Promote the health and well-being of residents by encouraging physical activity, alternative transportation, and greater social interaction.
  - b. *Mixed use development on commercially designated parcels.* The Town may approve a conditional use for mixed use development on B-1 zoned property when the property has a commercial land use designation in the Broward County Land Use Plan, if all of the following requirements are met:
    1. Flexibility units are available, in accordance with section 30-100, Flexibility rules, of the Town Code;
    2. The number of units and floor area limitations of this section are satisfied for the residential uses; and
    3. The property is located within 250 feet of Commercial Boulevard measured by airline measurement from the Commercial Boulevard right-of-way line. If any portion of a property lies within the 250-foot measurement, the whole property shall be eligible for mixed use development.
  - c. *Limitations on residential uses.*
    1. *Maximum number of units.* No mixed use development may be assigned more than ten percent of the flexibility units in its flexibility zone. If ten percent of the units is not a whole number, it shall be rounded up to the next whole number.
    2. *Limitations on location of uses.*
      - i. Non-residential use or space is prohibited on or above any floor which contains any residential use or space.
      - ii. Residential use or space is prohibited on the ground floor.
    3. *Floor area and lot coverage.*
      - i. The residential floor area of the mixed use development shall not exceed 50 percent of the gross floor area of the building.
      - ii. No building which includes residential uses shall occupy an area greater than 70 percent of the entire lot.
      - iii. The required lot area per apartment or kitchen unit shall be not less than 800 square feet. The required floor area per apartment or kitchen unit shall not be less than 250 square feet minimum.
      - iv. The required floor area for a hotel room shall not be less than 200 square feet.
    4. *Affidavit of understanding.* Residential uses located east of A1A must include an affidavit of understanding, in a form acceptable to the Town Attorney regarding special

event activity, street closures and noise ordinance waivers that periodically takes place downtown.

5. *Lease notice requirement.* Residential uses east of State Road A1A must include the following notice to all tenants in all leases and contracts:

This unit is located in the core of downtown Lauderdale-By-The-Sea. Special event activities periodically take place in this area on the streets directly below this unit. On any given occasion, street closures may take place and the noise ordinance may be waived. Such circumstances and inconveniences are accepted as part of this agreement.

6. *Rental restrictions.* Dwelling units that are used for rental purposes shall be limited as follows:

- i. On properties with less than four dwelling units, short term rentals are permitted as an accessory use if a rental certificate is first obtained pursuant to section 30-327; or
- ii. On properties located west of Seagrape Drive with more than four dwelling units, a minimum residency of 120 consecutive days is required.

- d. *Parking requirements.*

1. The total number of required off-street parking spaces for a mixed use development shall be equal to the sum of the required parking for each use as if provided separately.
2. A minimum of one parking space per residential unit must be provided on-site.
3. For a unit that combines both residential and non-residential uses, the total required parking will be equal to the parking required for the non-residential use only. See sections 30-314 through 30-324 regarding off-street parking.

- e. *Landscaping and open space requirements.* Mixed use developments shall be required to meet the vehicular use area requirements as provided in article VII, Landscape Code, of chapter 30, Unified Land Development Regulations, for non-residential uses.

\*\*\*

## DIVISION 3. - CONDITIONAL USE PROCEDURES AND REQUIREMENTS

## Sec. 30-126. - Conditional uses review.

- (a) *Defined.* A conditional use is a use that would not be appropriate without restriction throughout the land use district, but which, if controlled as to number, area, location, hours of operation, and relation to the neighborhood or impacted vicinity, would promote the public health, safety, welfare, order, comfort, convenience, appearance, or prosperity of the neighborhood.
- (b) *Intent, purpose and effect.* The purpose of this section is to ensure that a conditional use shall only be permitted on specific sites as provided in a particular zoning district or as provided in this Code. where the proposed use may be adequately accommodated without generating adverse impacts on properties and land uses within the immediate vicinity.

This section sets forth the procedures and criteria for approval of conditional uses on specific sites. A conditional use is quasi-judicial, and shall be permitted only upon a finding that the proposed use satisfies the specific review criteria of this section and other requirements of this Code.

An approval of a conditional use does not eliminate the need for other approvals, which may be required under this Code, including but not limited to site plan review.

- (c) *Application.* A conditional use application shall provide the following information unless waived by the DSD:
  - (1) Traffic impact study meeting the requirements of section 30-71(c)(14)d;
  - (2) Square feet designated (indoors or out) for each specific use;
  - (3) Estimated employment;
  - (4) Estimated number and type of service vehicles;
  - (5) Any unique facilities or structures proposed as part of site improvements; and
  - (6) A description of any mitigative techniques to abate any possible adverse impacts of the proposed use on properties in the immediate vicinity including smoke, odor, noise, and other impacts.
- (d) *Specific criteria for approving a conditional use.* A conditional use shall be permitted upon a finding by the Town Commission that the proposed use, as proposed or with additional conditions or modifications, satisfies the criteria herein specified. A conditional use shall be denied if the Town Commission determines that the proposed use does not meet the criteria herein provided or is adverse to the public interest. The Board and/or Commission may impose conditions and safeguards, in addition to those prescribed in the Code, as they determine are necessary for the protection of the surrounding area and to preserve the spirit and intent of the Town Code and Comprehensive Plan. The applicant shall demonstrate the following:
  - (1) *Land use compatibility.* The conditional use, including its proposed scale and intensity, traffic generating characteristics, and off-site impacts shall be compatible and harmonious with adjacent land uses and shall not adversely impact land use activities and residential areas in the immediate vicinity.

For purposes of a conditional use review, compatibility is defined as a condition in which land uses or conditions can coexist in relative proximity to each other in a stable fashion over time such that no use or condition is unduly negatively impacted directly or indirectly by another use or condition. Compatibility of land uses is dependent on numerous development characteristics, which may impact adjacent or surrounding uses. They include: type of use, density, intensity, height, general appearance and aesthetics, odors, noise, smoke, vibration, traffic generation and nuisances. The Town Manager shall recommend whether the conditional use is compatible. Compatibility shall be measured based on all of the following characteristics of the proposed use or development in relationship to surrounding development in the immediate area:

- i. Permitted uses, structures and activities allowed within the land use category;
  - ii. Building location, dimensions, height, and floor area ratio;
  - iii. Location and extent of parking, access drives and service areas;
  - iv. Traffic generation, hours of operation, noise levels and outdoor lighting;
  - v. Alteration of light and air;
  - vi. Setbacks and buffers such as fences, walls, landscaping and open space treatment;
  - vii. The architectural and site design are compatible with the character of the surrounding area; and
  - viii. Any existing or proposed signs or lighting will not adversely affect surrounding areas or vehicular traffic.
- (2) *Sufficient site size, site specifications, and infrastructure to accommodate the proposed use.* The size and shape of the site, the proposed access and internal circulation, and the urban design must be adequate to accommodate the proposed scale and intensity of the conditional use requested. The site shall be of sufficient size to provide adequate screening, buffers, landscaping, open space, off-street parking, efficient internal traffic circulation, infrastructure and similar site plan improvements needed to mitigate against potential adverse impacts of the proposed use.
- (3) *Compliance with the Comprehensive Plan and Code of Ordinances.* The conditional use shall comply with environmental, zoning, concurrency and other applicable regulations of this Code of Ordinances and shall be consistent with the Comprehensive Plan.
- (4) *Proper use of mitigative techniques.* The conditional use and site plan shall incorporate mitigative techniques needed to prevent adverse impacts to adjacent land uses. In addition, the design scheme shall appropriately address off-site impacts to ensure that land use activities in the immediate vicinity, including community infrastructure, are not burdened with adverse impacts detrimental to the general public health, safety and welfare.
- (e) *Conditional use approval amendments.* A conditional use approval is specific to the density and intensity of the proposed use, the particular site plan and any supplemental conditions approved. Unauthorized modification to a site plan or any of the specifics or conditions of the conditional use approval is a violation of the Town Code and subject to code enforcement action and/or revocation of the conditional use approved. Any proposed modification to the conditional use that affects density, intensity or minimum code requirements of the site development plan will require review and approval by the Town Commission.
- (1) The Town Manager shall determine if the request is a Level 1 Amendment or a Level 2 Amendment. In deciding whether an application is a Level 1 or Level 2 Amendment, the Town Manager shall consider the requirements of section 30-123(a)—(c) of the Code.
- a. Level 1 Amendment: Shall be processed pursuant to the requirements for a Level 1 Review- Administrative Approval as set forth in section 30-113.
  - b. Level 2 Amendment: Shall be processed pursuant to the requirements for a Level 2 Review - Town Commission Approval as set forth in section 30-113.
- (f) *Continuing jurisdiction.* The Town Commission hereby reserves to itself the jurisdiction and authority to review and revoke conditional use permits where the use or the continuation of the use:
- (1) Violates the conditions set forth by the Town Commission as a requirement for the granting of the use;
  - (2) Is injurious to the health, safety or welfare of the community or of the public;
  - (3) Tends to attract vagrants, loiterers or habitually intoxicated persons; or
  - (4) Has a history of repeated Code violations.



(Ord. No. 2014-08, § 3, 7-7-2014)

DIVISION 3. - FLEXIBILITY RULES

Sec. 30-100. - Flexibility rules.

- (a) Flexibility rules allow the Town to revise and rearrange land uses within a flexibility zone and allow the development of residential dwelling units on properties designated for commercial land use in the Broward County Land Use Plan, without requiring an amendment to that designation.
  - (1) *Definitions.*
    - a. *Flexibility zones:* Flexibility zones are fixed geographic areas within the Town, designated on the Broward County Land Use Plan, which provide limits on the number of additional dwelling units and additional commercial acreage which may be permitted by the Town's comprehensive plan.
    - b. *Flexibility units:* Flexibility units are the total number of additional residential dwelling units permitted by the Broward County Land Use Plan above the total number of dwelling units allowed within the same flexibility zone by the Town's comprehensive plan.
  - (2) *Determination of available flexibility units.* The Town Manager or designee shall maintain a log of the number of available flexibility units in each flexibility zone, the number of flexibility units assigned to parcels within each zone and within the Town, and the reason for assigning flexibility units to a parcel.
  - (3) *Assignment of flexibility units.* If a sufficient number of flexibility units are available, the Town may allocate flexibility units for mixed use development in the B-1 or B-1-A zoning district, as provided in sections 30-261 and 30-271, provided that the County's flexibility rules and regulations are met and all other applicable requirements of chapter 30 of the Code are met.

(Ord. No. 2014-08, § 3, 7-7-2014; Ord. No. 2017-01, § 2, 1-16-2017; Ord. No. 2017-03, § 2, 3-28-2017)

## Sec. 30-318. - Minimum parking requirements.

- (a) *Banks and savings and loan associations*: One parking space for each 235 square feet of floor area.
- (b) *Business, professional and governmental offices*: Parking space requirements vary depending on the size in gross leasable area (GLA) according to the following table:

| Office Size<br>(GLA)      | 1 Space for Each<br>(Square Feet) |
|---------------------------|-----------------------------------|
| Less than 5,000           | 250                               |
| 5,000 to less than 20,000 | 300                               |
| 20,000 to 50,000          | 325                               |
| More than 50,000          | 350                               |

- (c) *Charter, sightseeing or fishing boats*: One parking space for each two seats or fraction thereof; required spaces shall be adjacent to the docks regularly used by the boat or within 400 feet thereof.
- (d) *Churches*: One parking space for each three fixed seats, plus one parking space for each 200 square feet of floor area in assembly rooms with movable seats. In churches in which occupants utilize benches, pews or other similar seating facilities, each 20 lineal inches of such seating facilities shall be counted as one seat for the purpose of computing off-street parking requirements.
- (e) *Convenience stores, grocery stores*: One parking space for each 125 square feet of floor area.
- (f) *Funeral homes*: One parking space for each four seats in public rooms.
- (g) *Furniture stores*: One parking space for each 500 square feet of floor area.
- (h) *Hospitals, sanitariums, asylums, orphanages, convalescent homes, homes for aged and infirm*: One parking space for each bed for patients plus one parking space for each two employees, including nurses, on the maximum shift.
- (i) *Hotels, motels and apartment hotels*:
- (1) *One parking space for each rentable tourist unit*. A rentable tourist unit is defined as a unit with an outside entry door and bathroom which can be rented individually. The unit may or may not have a kitchen. For example, a two-bedroom unit that can be converted to two separate units, each with outside door and bathroom, is counted as two rentable tourist units. A two-bedroom, one-bath unit with only one outside door is counted as one rentable tourist unit. If, in addition to rentable tourist units there are other uses operated in conjunction with and/or as part of the hotel/motel, additional off-street parking spaces shall be provided for such other uses as would be required by this section if such uses were separate from the hotel/motel.
  - (2) *Exemption for bicycle and neighborhood/low speed vehicle parking*. A hotel or motel use located in the RM-25 zoning district may receive exemptions not to exceed a total of 50 spaces, for bicycle and/or neighborhood/low speed vehicle parking, subject to the following:
    - a. *Bicycle*

- i. Exemptions are limited to 15 percent of the total amount of required parking of the maximum number of exemptions;
  - ii. A minimum of four bicycle parking spaces shall be provided on the same site as the hotel or motel for each exempted vehicular parking space;
  - iii. Each bicycle parking space shall provide for a minimum area of 18 inches by six feet. A reduced minimum area per bicycle may be approved by the Town Manager for bicycle racks that are designed as public art.
  - iv. A hotel or motel that utilizes this exemption shall provide bicycles for use by hotel/motel guests at least equal to 50 percent of the total number of bicycles spaces provided.
- b. *Neighborhood/Low Speed Vehicles*
  - 1. Exemptions are limited to 10 percent of the total amount of required parking not to exceed the maximum number of exemptions;
  - 2. A minimum of one neighborhood/low speed vehicle space shall be provided on the same site as the hotel or motel for each exempted vehicular parking space.
  - 3. A hotel or motel that utilizes this exemption shall provide neighborhood/low speed vehicles for use by hotel/motel guests at least equal to 50 percent of the total number of spaces provided. In no event shall less than one neighborhood/low speed vehicle be provided.
- (j) *Leased and rental vehicles*: One space for each leased car maintained on premises plus one space for each employee.
- (k) *Marinas and yacht basins*: One parking space for each boat slip and one parking space for each employee. Charter boats are regulated under (c) above.
- (l) *Medical, dental lab, chiropractic, health studio, etc., clinics*: One parking space for each 200 square feet of floor area.
- (m) *Multiple-family dwellings*: One and one-half parking spaces for each unit with less than three bedrooms, and two parking spaces for each unit with three or more bedrooms, plus one guest space for every five units. If, in addition to dwelling units, there are other uses operated in conjunction with and/or as a part of the multiple dwelling, additional off-street parking spaces shall be provided for such other uses as would be required by this section, if such uses were separate from the multiple dwelling.
- (n) *Outside seating for restaurants located on private property*. Outside seating areas located on private property shall provide parking spaces as follows:
  - (1) Dining that is located under the structural roof of a building shall provide seating required for restaurants (s) below.
  - (2) The first 1,000 square feet of outdoor seating area that is open to the elements and not located under a structural roof of the building or permanent structure shall be exempt from parking requirements. Parking shall be provided for all square footage over the first 1,000 square feet at the rate of one space for each 100 square feet of customer service area shall be provided.
- (o) *Personal service shops*: One parking space for each 200 square feet of service floor area including barber shops and beauty shops.
- (p) *Pier*: Zero parking spaces for the pier deck area not associated with another use.
- (q) *Places of public assembly, including assembly halls, private clubs, exhibition halls, convention halls, dance halls, skating rinks, sports areas, community centers, libraries and museums*: One parking space for each three fixed seats, plus one parking space for each 200 square feet of floor area in assembly rooms with movable seats or one parking space for each 200 square feet of net floor area utilized for customer service. In places of assembly in which occupants utilize benches, pews or

other similar seating facilities, each 20 lineal inches of such seating facilities shall be counted as one seat for the purpose of computing off-street parking requirements.

- (r) *Restaurants, including sandwich shops, coffee shops, and any establishment or portion of an establishment dedicated to preparing and serving food to the public:* One parking space for each 50 square feet of gross floor area excluding food preparation areas, drink preparation areas, bathrooms, storage areas, and other areas not directly utilized by the public in patronizing such establishments, except that from March 8, 2011, until March 7, 2015, and as further limited below, no parking spaces shall be required for new restaurants or the expansion area of existing restaurants. This suspension of the parking requirement shall be known as the "Parking Exemption Program."
  - (1) *Application required.* To qualify for the parking exemption program, a parking exemption application must be submitted, in a form to be approved by the Town, with all supporting documentation. The parking spaces shall be allocated on a first come, first serve basis, as measured by the Town's receipt of a complete application package.
  - (2) *Eligibility for program.* The application, and all supporting documents, including any applicable building permit or development approval applications, for the construction of a new restaurant or for a restaurant expansion, shall have been submitted and deemed to be complete by the Town prior to the program deadlines, and all required permits received and the restaurant subsequently built within the time periods specified in the Town's Code.
  - (3) *Program guidelines.*
    - a. *Districts.* There are hereby created two separate and distinct Parking Exemption Districts as follows:
      - 1. *Oceanfront Center.* The Oceanfront Center shall include all B-1 and B-1-A zoned land adjacent to State Road A1A or Commercial Boulevard, east of Seagrape and, for the purposes of determining underutilized spaces, shall include the El Prado and A1A parking lots.
      - 2. *Commercial Business District.* The Commercial Business District shall include all B-1 and B-1-A zoned land adjacent to Commercial Boulevard, west of Seagrape.
    - b. *Exemption maximum.*
      - 1. *District maximums.* The maximum number of spaces available for exemption in each parking district shall be established by resolution of the Town Commission.
      - 2. *Oceanfront Center.* There shall be a maximum exemption of 30 parking spaces per eligible restaurant.
      - 3. *Commercial Business District.* There shall be a maximum exemption of 50 parking spaces per eligible restaurant.
    - c. *Eligible restaurant.* An eligible restaurant shall be a commercial establishment where food and beverages are ordered and consumed on premises and serviced by its own kitchen. No restaurant kitchen may provide eligibility for parking exemption for more than one restaurant.
    - d. *Program duration.* The parking exemption program shall last in each district for a period of four years, from March 8, 2011, to March 7, 2015, or until the maximum number of parking exemptions is allocated, whichever is earlier. However, during the four-year period, but after the initial allocation of the maximum number of parking exemptions in a district, the parking exemption program may be reactivated in that district if additional parking spaces are added to the total number of spaces available within the district, either by action of the Town Commission or expiration or loss of parking exemptions. Notwithstanding the foregoing, the Town Commission, may, for any reason and in its sole discretion, discontinue this parking exemption program at any point during the four years.
    - e. *Effect on 1995 exemption of pre-existing buildings, structures and uses from the parking requirement.* The parking exemption program provided herein is supplemental to, and in no

way changes the parking exemption established in 1995 in section 30-314(b). Any parking space exemptions provided under the parking exemption program are in addition to any parking credits that may exist under the 1995 program.

(4) *Status following end of program.*

- a. *Nonconforming.* At the end of the parking exemption program, all restaurants built under the parking exemption program will become nonconforming uses, and shall be subject to the requirements of the nonconforming use provisions of the Town's Code of Ordinances. Notwithstanding the foregoing, restaurants or expansions of restaurants built under the parking exemption program may be completely remodeled or rebuilt without providing additional parking, as originally permitted through the parking exemption program, as long as the square footage of customer service area is not increased.
- b. *Availability of exemptions to successor businesses.* If an eligible restaurant has opened and is operating with any exemptions obtained pursuant to the parking exemption program those exemptions will remain with the property for the benefit of future uses, even after the restaurant receiving the exemption is gone.
- c. *Changes in square footage or use.* The parking space exemptions obtained pursuant to the parking exemption program shall remain with the property. The use of the property may change and the square footage may increase or decrease without losing the parking exemption spaces. If a change of use or expansion creates the need for additional parking spaces under the Code standards in effect at the time of building permit, those additional spaces must be provided.

(5) *Reports.*

- a. *Notice prior to maximum utilization by district.* The Town Manager shall advise the Town Commission when spaces are allocated under this program, indicating the number of spaces allocated and the number of spaces available in each district.
- b. *Bi-annual report.* The Town Manager shall provide a bi-annual report to the Commission that describes the utilization, effectiveness and impacts of the parking exemption program.

(6) *Notice and hearing prior to expiration of program.* Following public notice, the Town Commission shall conduct a public hearing and evaluation of the program's impacts at least six months prior to its expiration on March 7, 2015.

(s) *Retail stores:* One parking space for each 225 square feet of floor area.

(t) *Shopping centers:* Parking space requirements vary depending on the size in gross leasable area (GLA) and composition of the center according to the following table:

| Shopping Center<br>Size in GLA | Base Rate<br>(1 Space for Each)<br>(square feet) | Special Uses Requiring Additional<br>Spaces Above Base Rate |
|--------------------------------|--------------------------------------------------|-------------------------------------------------------------|
| Less than 50,000               | 225                                              | 10 spaces for each 1,000 s.f. of food service               |
|                                |                                                  | 3 spaces for each 100 cinema seats                          |
|                                |                                                  | 1 space for each 700 s.f. of office use > 10% of GLA        |



|                   |     |                                                      |
|-------------------|-----|------------------------------------------------------|
| 50,000—100,000    | 250 | 10 spaces for each 1,000 s.f. of food service        |
|                   |     | 3 spaces for each 100 cinema seats                   |
|                   |     | 1 space for each 700 s.f. of office use > 10% of GLA |
| 100,000—200,000   | 250 | 6 spaces for each 1,000 s.f. of food service         |
|                   |     | 3 spaces for each 100 cinema seats > 450 seats       |
|                   |     | 1 space for each 700 s.f. of office use > 10% of GLA |
| 200,000—400,000   | 250 | 3 spaces for each 100 cinema seats > 750 seats       |
|                   |     | 1 space for each 700 s.f. of office use > 10% of GLA |
| 400,000—600,000   | 225 | 3 spaces for each 100 cinema seats > 750 seats       |
|                   |     | 1 space for each 700 s.f. of office use > 10% of GLA |
| 600,000—1,200,000 | 200 | 3 spaces for each 100 cinema seats > 750 seats       |
|                   |     | 1 space for each 700 s.f. of office use > 10% of GLA |

- (u) *Single-family and duplex dwellings:* Two parking spaces for each dwelling.
- (v) *Theaters, movies or otherwise:* One space for every three fixed seats, plus one parking space for each 200 square feet of floor area in assembly rooms with movable seats.
- (w) *Uses not specifically mentioned:* The requirements of off-street parking for any uses not specifically mentioned in this section shall be one space for every 200 square feet of floor area.

(Ord. No. 361, 3-14-95; Ord. No. 2007-14, § 2(Exh. A), 9-25-07; Ord. No. 2011-01, § 3, 3-8-2011; Ord. No. 2011-02, § 2, 3-22-2011; Ord. No. 2012-06, § 4, 3-27-2012; Ord. No. 2012-12, § 2, 7-24-2012; Ord. No. 2014-13, § 2, 10-28-2014; Ord. No. 2014-14, § 4, 10-28-2014; Ord. No. 2015-17, § 6, 5-24-2016; Ord. No. 2017-09, § 4, 9-13-2017)

Sec. 30-314. - Off-street parking; general requirements.

- (a) *Purpose.* The purpose of the following sections is to provide off-street parking provisions which are intended for and in the interest of the citizens of the Town of Lauderdale-By-The-Sea. These sections shall be construed to be the minimum requirements for the promotion of the public health, safety, moral and general welfare of the community.
- (b) *Scope.*
  - (1) Any building, structure, or use instituted with the Town of Lauderdale-By-The-Sea after March 14, 1995 shall provide off-street parking facilities in accordance with the provisions of these sections for the use of occupants, employees, visitors and/or patrons thereof. Such off-street parking facilities shall be maintained and continued as long as the uses are continued.
  - (2) Any building, structure or use, instituted or erected prior to the effective date of these sections need not provide additional off-street parking facilities in accordance with the provisions of these sections provided that such existing buildings, structures or uses are not altered so as to enlarge or increase the capacity, floor area or seats therein.
  - (3) When an existing building or structure is expanded to increase the floor area or seats or to otherwise increase the capacity of the building or structure, the provisions of these sections shall apply to the increased floor area, seats or increased capacity only.
  - (4) When an existing building or structure is changed in use to a new use which would require more off-street parking pursuant to these sections than the former use, the new use shall receive credit for the off-street parking spaces attributable to the former use pursuant to these sections, even if the former use lacked sufficient parking pursuant to these sections.
  - (5) The provisions of subsections (b)(3) and (b)(4) are provided to allow for the orderly expansion and re-use of existing buildings and structures. Additionally, applicants requesting an expansion in floor area, seat or capacity or a change in use are encouraged to pursue other options for the provision of required parking available in these sections.
  - (6) It shall be unlawful for an owner or operator of any building, structure or use affected by these sections to discontinue, change or dispense with, or to cause discontinuance or reduction of the required parking facilities apart from the discontinuance, sale or transfer of such structure or use, without establishing alternative vehicle parking facilities which meet the requirements of these sections. All such alternative vehicle parking facilities must be approved by the Town Manager or his designee, in writing, before the same may be used. It shall be unlawful for any person, firm or corporation to utilize such buildings, structure or use without providing the off-street facilities to meet the requirements of and be in compliance with this chapter.
  - (7) An otherwise conforming existing hotel building, or a legal nonconforming existing hotel building permitted to rebuild under section 30-137 or the Town Charter, may be rebuilt or redeveloped as a hotel, according to the applicable provisions of this code and shall retain its parking credits pursuant to subsection [b](4) above. Any increase in floor area, or change of use, shall be subject to the additional parking requirements of this Code.

(Ord. No. 361, 3-14-95; Ord. No. 2007-14, § 2(Exh. A), 9-25-07; Ord. No. 2011-02, § 2, 3-22-2011; Ord. No. 2014-13, § 2, 10-28-2014)

Sec. 30-478. - Landscape requirements for vehicular use areas.

- (a) In order to improve the appearance of vehicular use areas and to protect and preserve the appearance, character and value of the surrounding neighborhoods, promote better air quality and thereby promote the general welfare by providing for installation and maintenance of landscaping, screening and aesthetic qualities, the following minimum vehicular use area landscape requirements are established. The section is not applicable to areas used for parking or other vehicular uses under or within buildings and parking areas serving single or two-family dwellings.
- (b) On the site of a building or structure or on an open lot providing a vehicular use area, landscaping shall be provided in a square footage equal to a minimum of 20 percent of the gross vehicular use area. This square footage shall abut and extend no further than ten feet away from a vehicular use area. The landscape area required from a vehicular use area shall consist of perimeter, peninsular, and interior landscape areas as follows:
  - (1) Perimeter landscape area. Along the perimeter of a parcel of land that abuts a street, exclusive of vehicular access points, a perimeter landscape area shall be provided. The depth of the perimeter landscape area shall be a minimum of five feet and an average of ten feet. The ten feet of perimeter landscape area closest to the vehicular use area may be counted as part of the 20 percent minimum vehicular use area landscape requirement.
  - (2) Along the perimeter of a parcel of land that does not abut a street, the minimum depth of the landscape area shall be 2½ feet.
  - (3) Peninsular and island landscape areas. All parking areas shall be so arranged that if there are ten or more contiguous parking stalls along the same parking aisle, the eleventh space shall be a landscaped peninsula a minimum of five feet in width. Other suitable solutions or innovative designs may be submitted when approved by the DRC and appropriate board and commission. In addition, there shall be a minimum of one tree and three shrubs for every 200 square feet of required landscaped area.

(Ord. No. 2007-14, § 2(Exh. A), 9-25-07)



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Page 1 of 4

Order ID: 6818253

\* Agency Commission not included

**GROSS PRICE \* : \$326.30**

**PACKAGE NAME: SSC Notice of Public Meeting**

Order ID: 6818253

\* Agency Commission not included

**GROSS PRICE \* :** \$326.30**PACKAGE NAME:** SSC Notice of Public Meeting**Product(s):** Sun Sentinel, Affidavit, Floridapublicnotices.com**AdSize(s):** 1 Column**Run Date(s):** Friday, November 20, 2020**Color Spec.** B/W**Preview**

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**TOWN OF LAUDERDALE-BY-THE-SEA  
NOTICE OF PUBLIC QUASI-JUDICIAL  
HEARING**

NOTICE IS HEREBY GIVEN that pursuant to the amended Town of Lauderdale-By-The-Sea (the "Town") Emergency Order for Virtual Meetings, dated November 6, 2020, the Town will hold virtual public hearings on the request below, before the Planning and Zoning Board on December 2, 2020 at 6:00 p.m. and the Town Commission on December 8, 2020 at 6:30 p.m. or soon thereafter as possible, broadcasted live for members of the public to view on the Town's website (www.LBTS-FL.gov), Comcast Channel 78, and AT&T U-verse Channel 99:

Application Number: 2020-CU-01  
Applicant: Gus Bucatselos  
Legal Description: SILVER SHORES UNIT A  
28-39 B LOT 11 BLK B  
Site Address: 240 Commercial Blvd,  
Lauderdale-By-The-Sea  
Zoning District: B-1

Request: Pursuant to Town Code Section 30-271 "Conditional Uses," subsections (a)(2)(j), the applicant has requested a Conditional Use to allow a mixed use for the property located at 240 Commercial Blvd, Lauderdale By The Sea.

Application Number: 2020-L2-SPM-1  
Applicant: Gus Bucatselos  
Legal Description: SILVER SHORES UNIT A  
28-39 B LOT 11 BLK B  
Site Address: 240 Commercial Blvd,  
Lauderdale-By-The-Sea  
Zoning District: B-1

Request: Pursuant to Town Code Section 30-100, "Flexibility Rules" and Town Code Section 30-123, "Modification of Approved Site Plan," subsection (b), the applicant has requested a Level 2 Site Plan Amendment to obtain approval of a residential flex unit allocation for the conversion of two (2) professional use units into two (2) one bedroom dwelling units

Order ID: 6818253

\* Agency Commission not included

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into two (2) one-bedroom dwelling units for the above-referenced property.

Until further notice, public hearings held before the Town Commission will be held as virtual public hearings with Town Commission and Town staff participating through video conferencing. Members of the public may participate in the virtual public hearings by utilizing the following two methods:

(1) WRITTEN PUBLIC COMMENTS. Please send an e-mail including your public comment to [public\\_comments@lbtz-fl.gov](mailto:public_comments@lbtz-fl.gov). Written public comments received by the Town on the above-referenced Ordinance will be read into the record during the virtual public hearing by the PZB Clerk or the Town Clerk, as may be applicable. Written public comments submitted via email are limited to a maximum of 400-words. The public comment must include the person's name and address, and identify the above referenced Ordinance(s) and meeting. The deadline to submit public comments will occur when the Mayor closes the public comment for the item.

(2) ACTIVE PARTICIPATION. Please notify the Town Clerk via e-mail at [public\\_comments@lbtz-fl.gov](mailto:public_comments@lbtz-fl.gov) by 5:00 pm on December 2, 2020, for the Planning and Zoning Board meeting and by 5:00 pm, December 8, 2020 for the Town Commission meeting of your desire to speak during the Live Virtual public hearing. Please provide your name, email address, phone number, and specify if you wish to speak during Public Comments or during a specific agenda item. Upon receipt of your e-mail, the Town will provide you with the Zoom virtual meeting ID and link. For security reasons, please do not share the Meeting ID with anyone else. If a friend or neighbor also wishes to speak, have them contact the Town Clerk. The Town will enable the Waiting Room function on Zoom and allow public speakers to enter the virtual meeting during Public Comments or for a specific agenda item. Public comments are limited to no more than three (3) minutes. Individuals may join the virtual public hearing by either calling in telephonically or using a laptop or computer webcam.

A copy of the Town Commission meeting agenda packet and related materials concerning the proposed Ordinances are available for review the Friday before the meeting on the Town's website at [www.lbtz-fl.gov](http://www.lbtz-fl.gov).



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lbts-fl.gov.

If a person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings, and for such purpose, may need to ensure a verbatim record of the proceedings, and for such purpose, may need to ensure a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

All persons needing assistance or special accommodations to participate in the proceeding should contact the Town Clerk no later than two (2) business days prior to the meeting at 954-640-4200 for assistance.

Tedra Allen  
Town Clerk

11/20/2020 6818253

## Sec. 30-139. - Notice of Public Hearings.

- (a) *Generally.* When an application for development approval is subject to a public hearing, the DSD shall ensure that the necessary public hearing is scheduled for the decision-making body reviewing the application and that proper notice of the public hearing is provided, as set forth herein. All notices for public hearings shall include the following information:
- (1) Applicant's name;
  - (2) The date, time, and place of the public hearing;
  - (3) A description of the property involved by street address or by legal description, and area of the subject property. A map may be substituted for the legal description or as required by State law;
  - (4) The nature, scope and purpose of the proposal being noticed;
  - (5) The Town departments where the public may inspect the application, staff report and related materials during normal business hours;
  - (6) A statement that affected parties may appear at the public hearing, be heard and submit evidence with respect to the application; and
  - (7) Other information as may be required by law.
- (b) *Mailed notice.*
- (1) Where mailed notice is required, pursuant to Table XXX, it shall be provided to all property owners within a 300 foot radius of the subject property, and shall include the subject property owner(s) and Town Development Services Department.
  - (2) Distances for purposes of mailed notice requirements shall be measured from the perimeter of the property subject to development approval, except that where the owner of the subject property owns contiguous property, the distance shall be measured from the perimeter of the boundary of the contiguous property.
  - (3) Property owners shall be determined by the ad valorem tax records of Broward County.
  - (4) The DSD shall prepare the written notice and provide said notice to the Town Clerk who shall be responsible for mailing the notices.
  - (5) Mailed notice shall be deemed given when a notice has been properly addressed, stamped and deposited in a U.S. Postal depository or collected by an employee of the U.S. Postal Service.
  - (6) Notice by mailing is a courtesy only and no action taken by the Town shall be voided by the failure of any individual property owner to receive such notice.
- (c) *Published notice.* When the provisions of this chapter require published notice, the DSD shall provide that the notice be:
- (1) Published in the non-legal section of the local newspaper of general circulation that has been selected by the Town and in accordance with applicable Florida Statutes.
  - (2) Follow the timelines and ad type established in Table XXX in this article.
  - (3) For the purposes of this section and Table XXX:
    - a. "Display ad" shall be no less than two columns wide by ten inches long and the headline of the required notice shall be in a type no smaller than 18 point font size. If the ad is for a zoning map amendment, it shall also include a map pursuant to Florida Statutes 166.041(3)(c)2.
    - b. "Standard ad" shall be in the legal ad section of the classified ads of the newspaper and shall be in a type no smaller than 5 point font size.

- (d) *Posted notice.* When the provisions of this chapter require that notice be posted on the property subject to the application, the DSD shall provide the required sign to the applicant who will be responsible for posting the property, as set forth below:
- (1) Signs shall be placed on the property that is the subject of the application in accordance with timelines prescribed in Table XXX in this article prior to a required or requested hearing.
  - (2) If the subject property fronts on more than one right-of-way, then a sign shall be posted facing each right-of-way.
  - (3) Signs shall be placed no more than five feet from the street or if there is a sidewalk, no more than two feet beyond the property side edge of the sidewalk, so that the lettering is visible from the street.
  - (4) If the sign is destroyed or removed from the property, the applicant is responsible for obtaining another sign from the Town and posting the new sign on the property.
  - (5) The sign shall remain on the property until final disposition of the application. This shall include any deferral, rehearing, appeal, or requirement for review or hearing by another body. The sign information shall be updated to include any additional public hearings or public hearing deferrals consistent with Table XXX.
  - (6) No less than five days prior to the public hearing, the applicant shall execute and submit to the Department an affidavit of proof of the posting of the public notice sign in accordance with the provisions of this section. Updates as provided in (5) above shall also require such affidavit. If the applicant fails to submit the required affidavit, the DSD may postpone the application until the next public hearing after the affidavit has been supplied.
- (e) *Town Website Posting.* Notice of all development applications shall be provided on the Town's Website no later than ten days prior to any public hearing related to the application. Website Notice is a courtesy only and no action taken by the Town shall be voided by the failure of such notice to be posted.
- (f) *Re-noticing.* All costs of re-noticing the public hearing shall be borne by the party failing to comply with the applicable notice requirements, requesting the deferral or continuance, or whose actions are responsible for the deferral or continuance which may require re-noticing of the hearing. Continuances to a date certain, announced at the originally noticed meeting, shall not require re-notice of the new public hearing date. Continuances to unspecified dates, substantive changes to an application request during the period an application has been continued, or more than two continuances on the application, shall require re-noticing for the new public hearing date.
- (g) *Development applications requiring public hearing.* Public hearings on applications for development permit approvals other than rezoning, including, but not limited to administrative adjustments, appeals from administrative decisions, conditional uses, plats, site plans, vacations and variances shall be noticed as follows in accordance with Table XXX.
- (h) *Applicant bears burden of costs.* When the provisions of this chapter require that notice be provided, the costs of Town staff preparing the content of the notice and providing such notice shall be billed through cost recovery.
- (i) *Provisions of Florida Statutes to prevail.* Where provisions of the Florida Statutes conflict with provisions of this chapter, the Florida Statutes shall prevail except where this chapter contains supplementary requirements not in conflicting with the Florida Statutes.

Table XXX. Notice Requirements

| Application Type                                                                                                                                | Florida Statute Reference | Board Notice Date (as applicable) | Commission Notice Date                              | Type of Notice |        |             |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------------|-----------------------------------------------------|----------------|--------|-------------|---------------------|
|                                                                                                                                                 |                           |                                   |                                                     | Website        | Posted | Mailed 300' | Published (Ad Type) |
| Other development permits:<br>administrative adjustments, appeals from administrative decisions, conditional uses, plats, site plans, variances |                           | 10 days                           | 10 days                                             | X              | X      | X           | n/a                 |
| Administrative decisions:<br>Architectural Review, Conditional Use Level 1 Modification, Site Plan Level 1 Modification                         |                           |                                   |                                                     | n/a            | n/a    | n/a         | n/a                 |
| Comprehensive Development Master Plan - Text                                                                                                    | 163.3184                  | 10 days                           | 7 days - 1st public hrg and 5 days - 2nd public hrg | X              |        |             | X (Display)         |
| Comprehensive Development Master Plan - Map                                                                                                     | 163.3184                  | 10 days                           | 7 days - 1st public hrg and 5 days - 2nd public hrg | X              | X      | X           | X (Display)         |
| Land Development Code - Text<br>Amendments changes to actual list of permitted, conditional, or                                                 | 166.041(3)(c)2            | 10 days                           | 7 days - 1st public hrg and 5 days - 2nd public hrg | X              |        |             | X (Display)         |

|                                                                     |                |         |                                                             |   |   |    |                              |
|---------------------------------------------------------------------|----------------|---------|-------------------------------------------------------------|---|---|----|------------------------------|
| prohibited uses within a zoning category).                          |                |         |                                                             |   |   |    |                              |
| Land Development Code - all other Text Amendments                   | 166.041        | 10 days | 10 days                                                     | X |   |    | X<br>(Standard)              |
| Zoning Map Change (chapter 30)—Town (less than 10 contiguous acres) | 166.041(3)(c)1 | 10 days | 30 days                                                     | X |   | X  | X<br>(Standard)              |
| Zoning Map Change (chapter 30)—Town (10 or more contiguous acres)   | 166.041(3)(c)2 | 10 days | 7 days -<br>1st public<br>hrg 5 days<br>- 2nd<br>public hrg | X | X | X* | X*<br>(Display,<br>with map) |
| Zoning Map Change (chapter 30)—Owner                                | 166.041(3)(a)  | 10 days | 10 days                                                     | X | X | X  | X<br>(Standard)              |

(Ord. No. 2014-08, § 3, 7-7-2014)

## Jhanelle Campbell

---

**From:** Linda Connors  
**Sent:** Monday, November 23, 2020 4:21 PM  
**To:** Jay Geiserman  
**Cc:** zoning  
**Subject:** RE: Residential units

Hi Jay,

Thank you for your response. We will make sure that this information is included in the staff report for the Planning and Zoning Board.

To be clear, the building is across the street (west of the bike shop).

Have a nice holiday!

Linda

---

**From:** Jay Geiserman <jay@southeastproperties.cc>  
**Sent:** Monday, November 23, 2020 2:42 PM  
**To:** Linda Connors <lindac@lauderdalebythesea-fl.gov>  
**Subject:** Residential units

**[CAUTION] This external e-mail originated outside the Town. Do not open links or attachments unless you are certain they are safe.**

---

Linda,

I just wanted to go on record that we are against any more residential units located on our block. This is a commercial business area and not a mixed use.

On another note, have a great Thanksgiving.

*Thank You,*





*Jay Geiserman*

Vice President

**SOUTHEAST PROPERTIES**

1645 SE 3rd Court, Suite 200  
Deerfield Beach, FL 33441

Cell – 954-592-5136  
Office- 954-420-1001  
Fax – 954-420-1002

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**Total Control Panel**

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To: [lindac@lauderdalebythesea-fl.gov](mailto:lindac@lauderdalebythesea-fl.gov)

Message Score: 1

High (60): **Pass**

From: [jay@southeastproperties.cc](mailto:jay@southeastproperties.cc)

My Spam Blocking Level: Medium

Medium (75): **Pass**

Low (90): **Pass**

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*Jay Geiserman*

Vice President

**SOUTHEAST PROPERTIES**

1645 SE 3rd Court, Suite 200  
Deerfield Beach, FL 33441

Cell – 954-592-5136  
Office- 954-420-1001  
Fax – 954-420-1002

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**Total Control Panel**

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To: [lindac@lauderdalebythesea-fl.gov](mailto:lindac@lauderdalebythesea-fl.gov)

Message Score: 1

High (60): **Pass**

From: [jay@southeastproperties.cc](mailto:jay@southeastproperties.cc)

My Spam Blocking Level: Medium

Medium (75): **Pass**

Low (90): **Pass**

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Page 1 of 4

Order ID: 6818253

\* Agency Commission not included

**GROSS PRICE \* :** **\$326.30**

**PACKAGE NAME: SSC Notice of Public Meeting**

**EXHIBIT 4**

Order ID: 6818253

\* Agency Commission not included

**GROSS PRICE \* :** \$326.30**PACKAGE NAME:** SSC Notice of Public Meeting**Product(s):** Sun Sentinel, Affidavit, Floridapublicnotices.com**AdSize(s):** 1 Column**Run Date(s):** Friday, November 20, 2020**Color Spec.** B/W**Preview**

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**TOWN OF LAUDERDALE-BY-THE-SEA  
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Applicant: Gus Bucatselos  
Legal Description: SILVER SHORES UNIT A  
28-39 B LOT 11 BLK B  
Site Address: 240 Commercial Blvd,  
Lauderdale-By-The-Sea  
Zoning District: B-1

Request: Pursuant to Town Code Section 30-271 "Conditional Uses," subsections (a)(2)(j), the applicant has requested a Conditional Use to allow a mixed use for the property located at 240 Commercial Blvd, Lauderdale By The Sea.

Application Number: 2020-L2-SPM-1  
Applicant: Gus Bucatselos  
Legal Description: SILVER SHORES UNIT A  
28-39 B LOT 11 BLK B  
Site Address: 240 Commercial Blvd,  
Lauderdale-By-The-Sea  
Zoning District: B-1

Request: Pursuant to Town Code Section 30-100, "Flexibility Rules" and Town Code Section 30-123, "Modification of Approved Site Plan," subsection (b), the applicant has requested a Level 2 Site Plan Amendment to obtain approval of a residential flex unit allocation for the conversion of two (2) professional use units into two (2) one-bedroom dwelling units

Order ID: 6818253

\* Agency Commission not included

**GROSS PRICE \* : \$326.30****PACKAGE NAME: SSC Notice of Public Meeting**

into two (2) one-bedroom dwelling units for the above-referenced property.

Until further notice, public hearings held before the Town Commission will be held as virtual public hearings with Town Commission and Town staff participating through video conferencing. Members of the public may participate in the virtual public hearings by utilizing the following two methods:

(1) WRITTEN PUBLIC COMMENTS. Please send an e-mail including your public comment to [public\\_comments@lbtz-fl.gov](mailto:public_comments@lbtz-fl.gov). Written public comments received by the Town on the above-referenced Ordinance will be read into the record during the virtual public hearing by the PZB Clerk or the Town Clerk, as may be applicable. Written public comments submitted via email are limited to a maximum of 400-words. The public comment must include the person's name and address, and identify the above referenced Ordinance(s) and meeting. The deadline to submit public comments will occur when the Mayor closes the public comment for the item.

(2) ACTIVE PARTICIPATION. Please notify the Town Clerk via e-mail at [public\\_comments@lbtz-fl.gov](mailto:public_comments@lbtz-fl.gov) by 5:00 pm on December 2, 2020, for the Planning and Zoning Board meeting and by 5:00 pm, December 8, 2020 for the Town Commission meeting of your desire to speak during the Live Virtual public hearing. Please provide your name, email address, phone number, and specify if you wish to speak during Public Comments or during a specific agenda item. Upon receipt of your e-mail, the Town will provide you with the Zoom virtual meeting ID and link. For security reasons, please do not share the Meeting ID with anyone else. If a friend or neighbor also wishes to speak, have them contact the Town Clerk. The Town will enable the Waiting Room function on Zoom and allow public speakers to enter the virtual meeting during Public Comments or for a specific agenda item. Public comments are limited to no more than three (3) minutes. Individuals may join the virtual public hearing by either calling in telephonically or using a laptop or computer webcam.

A copy of the Town Commission meeting agenda packet and related materials concerning the proposed Ordinances are available for review the Friday before the meeting on the Town's website at [www.lbtz-fl.gov](http://www.lbtz-fl.gov).



Order ID: 6818253

\* Agency Commission not included

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lbts-fl.gov.

If a person decides to appeal any decision made with respect to any matter considered at this public meeting or hearing, he/she will need a record of the proceedings, and for such purpose, may need to ensure a verbatim record of the proceedings, and for such purpose, may need to ensure a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

All persons needing assistance or special accommodations to participate in the proceeding should contact the Town Clerk no later than two (2) business days prior to the meeting at 954-640-4200 for assistance.

Tedra Allen  
Town Clerk

11/20/2020 6818253

Exhibit 5



FLEXIBILITY UNITS, SITE PLAN AMENDMENT, AND  
CONDITIONAL USE DEVELOPMENT ORDER 2020-CU-01  
TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA

ADDRESS OF PROPERTY: 240 Commercial Boulevard

FOLIO #: 494318050170

LEGAL DESCRIPTION: SILVER SHORES UNIT A 28-39 B LOT 11 BLK B

PROPERTY OWNER: Gus Bucatselos

APPLICANT: Gus Bucatselos

APPLICANT ADDRESS: 240 Commercial Boulevard

REQUEST: Pursuant to Town Code Section 30-100, “Flexibility Rules,” Town Code Section 30-123, “Modification of Approved Site Plan,” subsection (b), and Town Code Section 30-271, “Conditional Uses,” subsections (a)(2)(j) the applicant has requested (2) flexible units for the conversion of two (2) office units to two (2) one-bedroom residential dwelling units, a Level 2 Site Plan Amendment, and a Conditional Use to permit a mixed use development for the above-referenced property.

SECTION 1. FINDINGS. THIS MATTER came before the TOWN Commission of the TOWN of LAUDERDALE- BY-THE-SEA, Florida, on December 8, 2020 following due public notice. The TOWN Commission having considered the public testimony, evidence in the record, the testimony of the applicant, and the recommendation of the TOWN Planning and Zoning Board and administrative staff, finds that the application, as conditioned herein, will promote the public health, safety, welfare, order, comfort, convenience, appearance, or prosperity of the neighborhood and further, that the application does meet all of the criteria in Section 30-126, which are as follows:

# Exhibit 5

1. Land Use Compatibility; and
2. Sufficient Site Size, Site Specifications, and Infrastructure; and
3. Compliance with the Comprehensive Plan and Code of Ordinances; and
4. Proper Use of Mitigative Techniques.

SECTION 2. APPROVAL. The request to approve Flexibility Units, Site Plan Amendment, and Conditional Use Conditional Use Development Order #2020-CU-01 to permit (2) flexible units for the conversion of two (2) office units to two (2) one-bedroom residential dwelling units, a Level 2 Site Plan Amendment, and a Conditional Use for a mixed use development on the above-referenced property.

SECTION 3. CONDITIONS. The APPROVAL granted herein is subject to the following conditions:

1. The applicant to provide a landscaped island, as proposed in **Exhibit 1**.
2. The applicant to provide a handicap parking space, as proposed in **Exhibit 1**.

SECTION 4. VIOLATION OF CONDITIONS. Failure to adhere to the terms and conditions of this Development Order shall be considered a violation of the TOWN Code and persons found violating the conditions shall be subject to the penalties prescribed by the TOWN Code, including but not limited to, the revocation of any of the approval(s) granted in this Resolution. The Applicant understands and acknowledges that it must comply with all other applicable requirements of the TOWN Code before it may commence construction or operation, and that the foregoing approval in this Resolution may be revoked by the TOWN at any time upon a determination that the Applicant is in non-compliance with the TOWN Code or the conditions of this Approval.

SECTION 5. APPEAL. In accordance with Section 30-140(d)(11) of the TOWN Code, the Applicant, or any aggrieved property owner in the area, may appeal the decision of the Town Commission

**Exhibit 5**

in the Circuit Court of Broward County, Florida, in accordance with the Florida Rules of Appellate Procedure.

SECTION 6. EFFECTIVE DATE. This Development Order shall become effective upon Approval by the Commission.

**APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
**MAYOR CHIS VINCENT**

**ATTEST:**

\_\_\_\_\_  
Tedra Smith, Town Clerk

**Approved as to form:**

\_\_\_\_\_  
Susan L. Trevarthen, Town Attorney

