

Village of Sea Ranch Lakes

#1 Gatehouse Road
Sea Ranch Lakes, Florida 33308-2906
Phone (954) 943-8860 Fax (954) 943-5808



VILLAGE COUNCIL MEETING

AGENDA

October 16, 2019

Village Hall

5:00 p.m.

- I Roll Call
- II Minutes of the Sept. 17, 2019 council meeting
- III Financial Report
- IV Monthly Police Report
- V Code Enforcement Update
- VI Public Comments: All speakers will be limited to 3 minutes
- VII New Business:
 - a. Consideration of landscape plan for 4 Oneida Ln.
 - b. First reading of ordinance amendment providing for timeframe to exercise rights for tree removal/relocations and landscape plans
 - c. Discussion of response letter from Florida DEO regarding evaluation and appraisal of current comprehensive plan and retaining the services of a professional planner to amend the Village's comprehensive plan.
 - d. Consideration of engagement letter from Keefe McCullough for audit services
- VIII Old Business

NOTE: IF A PERSON, FIRM OR CORPORATION DECIDES TO APPEAL ANY DECISION MADE BY THE ABOVE VILLAGE COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, THEY WILL NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE IF ANY, UPON WHICH THE APPEAL IS TO BE BASED, PURSUANT TO SECTION 286.0105, A FLORIDA STATUTE.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, PERSONS NEEDING A SPECIAL ACCOMMODATION OR AN INTERPRETER TO PARTICIPATE IN THE PROCEEDING SHOULD CONTACT THE VILLAGE CLERK'S OFFICE AT 954 943-8862 AT LEAST SEVEN (7) DAYS PRIOR TO THE DATE OF THE HEARING.

We welcome all residents at the Village Council meetings.

September 17, 2019

Village Council Meeting
Final Budget Hearing

Attendance:

Mayor Soto

Mr. Neal

Mrs. DiCarolis

Mr. Nelson

Mr. Hodgson

Mr. Fulmer

Mr. Tomlinson

Mrs. Bryan

Also:

Mr. Doody

Starr Paton

The roll was called and a quorum was determined at 5:01 p.m.

The minutes from the August 14, 2019 council meeting and September 11, 2019 first budget hearing were reviewed. Motion made by Mrs. Bryan and seconded by Mr. Nelson to approve the minutes. Motion passed unanimously.

The Mayor asked the council to consider the landscape plan for 51 Cayuga Rd. Mayor Soto stated Mario Sotolongo had reviewed the plan for compliance and the landscape architect had submitted the signed compliance document. Motion made by Mrs. Bryan and seconded by Mr. Hodgson to approve the landscape plan without conditions. Motion passed unanimously.

Mr. Tomlinson reviewed the accounts payable. All the bills were reasonable and necessary. Motion made by Mrs. Bryan and seconded by Mr. Hodgson to approve the accounts payable for September. Motion passed unanimously.

Mr. Tomlinson reviewed the August financial statement. We are \$195,000 ahead from the prior year. Cash balance at the end of August was \$1,083,000. Ad valorem receipts for year to date are \$1,530,000 which is \$8,000 less than the annual budget number. We should receive some additional funds in September. The rest of the revenue items are in line. Building permit revenues were \$134,000, which was \$60,000 over budget. The cameras were purchased in July and legal fees were under budget as we had added additional funds for the special magistrate which did not have to be utilized as expected due to the hiring of Calvin Giordano for code enforcement. The police department budget is in line. Mayor Soto will be negotiating with the PBA for the contract renewal. Motion made by Mr. Hodgson and seconded by Mr. Fulmer to accept the August 2019 financial statement. Motion passed unanimously.

Mayor Soto opened the public hearing to adopt a final millage rate of 7.25 mils and for adopting the final budget for the 2019-20 fiscal year. There were no members of the public present. Public hearing was closed. Motion made by Mrs. Bryan and seconded by Mr. Fulmer to set the final millage rate at 7.25 mills for the 2019-2020 fiscal year. Motion passed unanimously.

Mr. Doody read a resolution by title only adopting a final millage rate of 7.25 for the fiscal year beginning October 1, 2019 and ending on September 30, 2020. Motion made by Mrs. Bryan and seconded by Mr. Fulmer to adopt the resolution. Motion passed unanimously.

Motion made by Mrs. Bryan and seconded by Mr. Fulmer to adopt the final budget for the 2019-20 fiscal year. Motion passed unanimously.

Mr. Doody read a resolution by title only adopting the final budget for the fiscal year beginning October 1, 2019 and ending on September 30, 2020. Motion made by Mr. Nelson and seconded by Mr. Hodgson to adopt the resolution. Motion passed unanimously.

Police report:

Chief O'Brien was out of town due to a death in the family. There were no incidents to report.

New Business:

Mayor Soto asked the council to consider adding an expiration date to the development orders for landscape plans so that approved plans for assurance that the plans will be implemented in a timely manner. The council discussed various issues with expiration dates for landscape plans, depending on reason for submittal of the plans and timeframe of submissions. Mr. Doody stated he will bring back an ordinance for first reading at the October meeting for further discussion.

The October council meeting will be held on Wednesday, October 16, 2019 at 5:00 p.m.

Adjourn.

Accounts Payable
October 2019

1. Card Services Center	\$ 1,742.11
2. Sea Ranch Lakes Beach Club, Inc. (rent)	5,095.59
3. Sea Ranch Lakes Beach Club (reimburse for plant A1A wall)	1,652.00
	\$ 8,489.70

Paid

1. ATT	382.46
2. Beach Hardware	186.45
3. Board of Rules & Appeals (monthly remittance)	210.59
4. Broward League of Cities (dues)	150.00
5. Calvin Giordano	307.32
6. City of Ft. Lauderdale \$570.71; \$1239.25)	1,809.96
7. City of Pompano Beach (new rate)	18,618.25
8. Comcast; (\$11.09, \$277.54, 358.65	647.28
10. ExxonMobil	412.15
11. FPL (\$42.14; \$192.20; \$87.65; \$206.65)	529.34
12. Florida League of Cities (dues)	495.00
13. Florida League of Mayors (dues)	350.00
14. Gambon, Susan (Sept cleaning)	320.00
15. Glatfelder Specialty Benefits (AD&D policy)	1,440.00
16. Goren, Cherof, Doody & Ezrol	714.10
17. Hans, Stephen (inspections & plan reviews Sept.)	2,160.00
18. Hinkle Richter & Rhine	842.00
19. Hoddinot, Lisa (web services)	82.50
20. Horticultural Services (August- new sprinkler system install)	3,875.00
21. ISU Jallad Insurance (½ commercial ins. Pkg)	20,501.50
22. Marathon	218.10
23. Municode (online hosting 10/1/19-9/30/20)	950.00
24. Office Depot	502.60
25. Omni Telecommunications	330.00
26. Preferred Govt Ins. Trust (2 install WC \$3543.56; \$4,884.75)	8,428.31
27. Ranney's Landscaping (21 Seneca Rd. maintenance/lawn & property)	105.00
28. Rebel Exterminators (September)	58.00
29. Staples	158.45
30. Sun Sentinel	143.52
31. The Tree Team (Oct maint \$1525.00 & irrigation repairs \$616.00)	2,450.00
24. Waste Management	5,963.70

\$73,341.63

8,489.70

\$81,831.33



STARR PATON
Account Number: XXXX XXXX XXXX 0050

Billing Questions:
800-854-7642

Website:
www.24-7cardaccess.com

Send Billing Inquiries To:
PO Box 2988, Omaha, NE 68103-2988

EVERYWHERE CARD Credit Card Account Statement
September 10, 2019 to October 10, 2019

SUMMARY OF ACCOUNT ACTIVITY

Previous Balance	\$789.79
- Payments	\$789.79
- Other Credits	\$0.00
+ Purchases	\$1,742.11
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$1,742.11

Account Number XXXX XXXX XXXX 0050
Credit Limit \$5,000.00
Available Credit \$3,244.00
Statement Closing Date October 10, 2019
Days in Billing Cycle 31

PAYMENT INFORMATION

New Balance: \$1,742.11
Minimum Payment Due: \$44.00
Payment Due Date: **November 4, 2019**

MESSAGES

OUR NEW WEBSITE IS HERE! We hope you're enjoying our refreshed and enhanced 24-7CardAccess.com online experience.

TRANSACTIONS

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
09/21	09/21	85421208900XTPNWJ	PAYMENT - THANK YOU	\$789.79-
09/09	09/10	05436847XBLHMV6NG	WM SUPERCENTER #2963 CORAL SPRINGS FL	\$11.94
09/10	09/10	55432867X5SD4153S	AMAZON PRIME AMZN.COM/BILL WA	\$13.14
09/11	09/11	55483827Z2LR260P7	WAL-MART #2963 CORAL SPRINGS FL	\$77.63
09/11	09/11	02305377ZHEVAG9KD	PUBLIX #678 CORAL SPRINGS FL	\$23.97
09/11	09/11	02305377Z00GE2R75	CVS/PHARMACY #04069 LAUD BY SEA FL	\$6.98
09/12	09/12	05410197Z6RZY3NGA	THE TIRE CHOIC00012716 OAKLAND PARK FL	\$47.20
09/12	09/12	5531020805SAJ972E	BATTERIES PLUS #0063 FT LAUDERDALE FL	\$83.40

Transactions continued on next page

EVERYWHERE CARD
PO BOX 723847
ATLANTA GA 31139-0847



Account Number: XXXX XXXX XXXX 0050
New Balance: \$1,742.11
Minimum Payment Due: \$44.00
Payment Due Date: **November 4, 2019**

Amount Enclosed: \$



Payments received at other than the address shown on the front of this statement may be subject to a delay in crediting of up to 5 days after the date of receipt.

Make Check Payable to:

CARD SERVICES CENTER
PO BOX 71205
CHARLOTTE NC 28272-1205

STARR PATON
VILLAGE SEA RANCHES LKS
1 GATEHOUSE RD
SEA RANCH LAKES FL 33308-2906



STARR PATON
Account Number: XXXX XXXX XXXX 0050

TRANSACTIONS (continued)

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
09/17	09/17	054368485BLJG84D3	WM SUPERCENTER #2963 CORAL SPRINGS FL	\$114.52
09/17	09/17	02305378500GP7QH8	PUBLIX #750 OAKLAND PARK FL	\$10.93
09/18	09/18	5548382862LR30W4D	WAL-MART #2963 CORAL SPRINGS FL	\$11.94
09/18	09/18	02305378600H59DQH	PUBLIX #678 CORAL SPRINGS FL	\$9.98
09/19	09/19	5548382872LR46SKJ	WAL-MART #2963 CORAL SPRINGS FL	\$27.61
09/20	09/20	02305378800HHFZPG	CVS/PHARMACY #04069 LAUD BY SEA FL	\$16.97
09/25	09/25	85500398QS66GHNH8	FLORIDA POLICE CHIEFS TALLAHASSEE FL	\$210.00
09/26	09/26	02305378EHEVFXPFB	PUBLIX #591 LAUD BY SEA FL	\$11.74
09/26	09/26	02305378EHEVFXPLT	PUBLIX #678 CORAL SPRINGS FL	\$12.49
09/27	09/27	55432868E5SBPG6T0	AMZN MKTP US*XJ3Y10IJ3 AMZN.COM/BILL WA	\$105.93
09/27	09/27	05436848FBLJN2KN9	WM SUPERCENTER #2963 CORAL SPRINGS FL	\$18.66
09/28	09/28	02305378G00G0BQLY	CVS/PHARMACY #04069 LAUD BY SEA FL	\$10.98
09/29	09/29	55432868G5SL6A5FV	AMZN MKTP US*M06DQ6QW3 AMZN.COM/BILL WA	\$317.79
09/29	09/29	05436848H5SA0M66Z	GFS STORE #0753 FT LAUDERDALE FL	\$49.98
09/29	09/29	02305378HHEV3QVL1	PUBLIX #591 LAUD BY SEA FL	\$4.99
09/30	09/30	02305378J00GQ06X4	USPS PO 1130490264 FORT LAUDERDA FL	\$62.60
10/01	10/01	55429508K0S24WDV7	TLO TRANSUNION 5619884200 FL	\$50.00
10/03	10/03	55207398MPJPD2TW5	NEUSTAR/NEULEVEL, INC. STERLING VA	\$30.00
10/04	10/04	02305378NHEVXTDF7	PUBLIX #678 CORAL SPRINGS FL	\$38.97
10/04	10/04	02305378N00H5K3R	CVS/PHARMACY #04069 LAUD BY SEA FL	\$11.98
10/05	10/05	55483828P2LR6ZVHD	WAL-MART #2963 CORAL SPRINGS FL	\$77.35
10/06	10/06	55310208R5SAHNX41	BATTERIES PLUS #0063 FT LAUDERDALE FL	\$50.09
10/06	10/06	05314618REHV7ELRW	SPIN CARWASH 2 - OAKLA OAKLAND PARK FL	\$10.00
10/06	10/06	02305378R00FELXKD	PUBLIX #591 LAUD BY SEA FL	\$33.41
10/09	10/09	55429508SRTLWYPW2	PAYPAL *RELIANT SALES 4029357733 CA	\$79.99
10/09	10/09	55432868S5V5SVMML	AMZN MKTP US*4F4AR5NK3 AMZN.COM/BILL WA	\$98.95

NOTICE:
 ANNUAL FEE TO BE BILLED NEXT STATEMENT: \$30.00

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	15.24% (v)	\$0.00	31	\$0.00
Cash Advances	21.24% (v)	\$0.00	31	\$0.00

(v) - variable

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF SEA RANCH LAKES, AMENDING THE CODE OF ORDINANCES BY SPECIFICALLY AMENDING THE LAND DEVELOPMENT CODE RELATIVE TO REPLACEMENT OF TREES, PROVIDING FOR AN AMENDMENT TO SECTION 4.01.06 ENTITLED "TREE PRESERVATION" TO PROVIDE FOR A TIMEFRAME TO EXERCISE THE RIGHTS UNDER A TREE REMOVAL/RELOCATION PERMIT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village Council takes legislative notice of the quality of life enjoyed by the residents of the Village due to its unique residential character; and

WHEREAS, the Village Council finds and determines that the quality of life unique to the Village of Sea Ranch Lakes can be and shall be preserved by requiring that the aesthetics of the Village are to be maintained and enhanced; and

WHEREAS, the Village Council deems it appropriate and in the best interests of the residents of the Village of Sea Ranch Lakes to amend its Land Development Code to continue landscaping preservation for the Village of Sea Ranch Lakes; and

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF SEA RANCH LAKES, FLORIDA THAT:

SECTION 1. The foregoing "Whereas" clause is hereby ratified and confirmed as being true and correct is are hereby made a part of this Ordinance.

SECTION 2. The Village's Land Development Code is hereby amended by specifically amending the following existing section in Article IV entitled "Tree Preservation":

4.01.06. – Tree Preservation.

(b) Tree Removal.

(10) Approved Tree Removal/Relocation Application. Once a tree removal/relocation permit or Development Order has been issued in accordance with this Article, the property owner shall have _____ days to exercise the rights under the permit or Development Order, unless extended by the Village Council. In the event the property owner fails for whatever reason to perform in accordance with the permit or Development Order within _____ days of issuance, the permit or Development Order shall automatically expire without any action to be required of the Village. Once the rights under the permit or Development Order expire, the property owner shall be required to submit a new application and pay all applicable fees.

Ron DeSantis
GOVERNOR



Ken Lawson
EXECUTIVE DIRECTOR

September 30, 2019

Mr. Donald J. Doody
Goren, Cherof, Doody & Ezrol, P.A.
3099 E. Commercial Boulevard, Suite 200
Fort Lauderdale, Florida 33308

RE: Revised Village of Sea Ranch Lakes Evaluation and Appraisal Notification Letter

Dear Mr. Doody,

This is to acknowledge receipt of your Revised Evaluation and Appraisal Notification Letter which was due on October 1, 2019, and received by the Department on September 30, 2019.

Please note that your proposed comprehensive plan amendments based on your Revised Evaluation and Appraisal should be transmitted to the Department by **September 30, 2020**, within one year of your notification, pursuant to Section 163.3191(2), Florida Statutes. The amendments are subject to the State Coordinated Review Process as outlined in Section 163.3184(4), Florida Statutes.

Ms. Kelly Corvin of the Department's staff is available to assist and provide technical guidance to your questions concerning the contents of the Evaluation and Appraisal based comprehensive plan amendments and may be reached at (850) 717-8503.

If you have any questions concerning the processing of the Evaluation and Appraisal based amendments, please contact Mr. Ray Eubanks, Plan Processing Administrator, at (850) 717-8483.

Sincerely,

D. Ray Eubanks
Plan Processing Administrator

DRE/me

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399
850.245.7105 | www.FloridaJobs.org
www.twitter.com/FLDEO | www.facebook.com/FLDEO

An equal opportunity employer/program. Auxillary aids and service are available upon request to individuals with disabilities. All voice telephone numbers on this document may be reached by persons using TTY/TTD equipment via the Florida Relay Service at 711.

Donald J. Doody
DDoody@GorenCherof.com



**GOREN CHEROF
DOODY & EZROL P.A.**
ATTORNEYS AT LAW

RECEIVED
Div. of Community Planning and Growth

SEP 30 2019

September 27, 2019

Div. of Community Development
Dept. Economic Opportunity

Mr. D. Ray Eubanks
Plan Processing Administrator
Department of Economic Opportunity
107 E. Madison Street
Tallahassee, FL 32399

Re: Village of Sea Ranch Lakes – Revised Evaluation and Appraisal Notification Letter

Dear Mr. Eubanks,

Our office serves as Village Attorney for the Village of Sea Ranch Lakes, Florida (“Sea Ranch Lakes”). Accordingly, we are in receipt of your letter dated August 5, 2019 regarding the Evaluation and Appraisal of the Comprehensive Plan’s due date.

As required by Section 163.3191 of the Florida Statutes, Sea Ranch Lakes has completed an evaluation of its Comprehensive Plan. Based on this evaluation, it has been determined that amendments are necessary to reflect the changes in state requirements set forth in Section 163.3178 of the Florida Statutes regarding sea-level rise since the Village’s most recent Comprehensive Plan update. Please accept this letter as notification to your department of this determination.

Should you require any further information regarding the contents of this letter, please feel free to contact our office at your convenience.

Sincerely,



Donald J. Doody

CC: Mayor and Members of the Council
Starr Paton, Village Clerk

{00325805.1 2352-9003031}

Please reply to Fort Lauderdale Office

Fort Lauderdale Office
3099 E. Commercial Blvd., Suite 200, Fort Lauderdale, FL 33308. T 954-771-4500 | F 954-771-4923

Delray Beach Office
76 N.E. Fifth Avenue, Delray Beach, FL 33483. T 561-276-9400

www.GorenCherof.com

Ron DeSantis
GOVERNOR



Ken Lawson
EXECUTIVE DIRECTOR

The Honorable Alexander Soto, Mayor
Village of Sea Ranch Lakes
1 Gatehouse Road
Sea Ranch Lakes, Florida 33308-2906

RE: Sea Ranch Lakes Evaluation and Appraisal Notification Letter Due Date

Dear Mayor Soto:

As you know each local government in the State of Florida is required to regularly review its comprehensive plan pursuant to Section 163.3191, Florida Statutes (2019). The Department of Economic Opportunity, Bureau of Community Planning created a submittal schedule for the Evaluation and Appraisal Notification Letters which is posted on the Department's website.

The purpose of this letter is twofold: first to remind you that your Evaluation and Appraisal Notification Letter is due on **October 1, 2019**; and second, to make you aware of the implications of not timely submitting your notification letter.

The Legislature made three processing changes to Section 163.3191, Florida Statutes, regarding the evaluation and appraisal process. The law eliminated the need to adopt an Evaluation and Appraisal Report. The law requires local governments to evaluate its comprehensive plan to determine if plan amendments are necessary to reflect changes in state requirements and notify the Department by letter to its determination. If local governments determine amendments are necessary to their comprehensive plan, the local government shall prepare and transmit amendments within one year of notification letter. Further, the law provides that a local government will be prohibited from amending its comprehensive plan if it fails to timely submit its notification letter or transmit proposed amendment to update its plan within one year of notification if necessary.

It is important to complete the Evaluation and Appraisal notification process and you are encouraged to comprehensively evaluate and, as necessary, update your comprehensive plan to reflect changes in local conditions. Department staff is available to assist and provide technical guidance to your questions concerning this new process.

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399
850.245.7105 | www.FloridaJobs.org
www.twitter.com/FLDEO | www.facebook.com/FLDEO

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The Honorable Alexander Soto, Mayor

August 5, 2019

Page 2 of 2

If you have any questions concerning the processing of the Evaluation and Appraisal Notification Letter or the submittal of proposed Evaluation and Appraisal based amendments, please contact Mr. Ray Eubanks, Plan Review Administrator, at (850) 717-8483 or Ms. Kelly Corvin Regional Planning Administrator at (850) 717-8503.

Sincerely,



D. Ray Eubanks
Plan Processing Administrator

DRE/me

West's Florida Statutes Annotated

Title XI. County Organization and Intergovernmental Relations (Chapters 124-164) (Refs & Annos)

Chapter 163. Intergovernmental Programs (Refs & Annos)

Part II: Growth Policy; County and Municipal Planning; Land Development Regulation (Refs & Annos)

West's F.S.A. § 163.3178

163.3178. Coastal management

Effective: July 1, 2015

Currentness

(1) The Legislature recognizes there is significant interest in the resources of the coastal zone of the state. Further, the Legislature recognizes that, in the event of a natural disaster, the state may provide financial assistance to local governments for the reconstruction of roads, sewer systems, and other public facilities. Therefore, it is the intent of the Legislature that local government comprehensive plans restrict development activities where such activities would damage or destroy coastal resources, and that such plans protect human life and limit public expenditures in areas that are subject to destruction by natural disaster.

(2) Each coastal management element required by s. 163.3177(6)(g) shall be based on studies, surveys, and data; be consistent with coastal resource plans prepared and adopted pursuant to general or special law; and contain:

(a) A land use and inventory map of existing coastal uses, wildlife habitat, wetland and other vegetative communities, undeveloped areas, areas subject to coastal flooding, public access routes to beach and shore resources, historic preservation areas, and other areas of special concern to local government.

(b) An analysis of the environmental, socioeconomic, and fiscal impact of development and redevelopment proposed in the future land use plan, with required infrastructure to support this development or redevelopment, on the natural and historical resources of the coast and the plans and principles to be used to control development and redevelopment to eliminate or mitigate the adverse impacts on coastal wetlands; living marine resources; barrier islands, including beach and dune systems; unique wildlife habitat; historical and archaeological sites; and other fragile coastal resources.

(c) An analysis of the effects of existing drainage systems and the impact of point source and nonpoint source pollution on estuarine water quality and the plans and principles, including existing state and regional regulatory programs, which shall be used to maintain or upgrade water quality while maintaining sufficient quantities of water flow.

(d) A component which outlines principles for hazard mitigation and protection of human life against the effects of natural disaster, including population evacuation, which take into consideration the capability to safely evacuate the density of coastal population proposed in the future land use plan element in the event of an impending natural disaster. The Division of Emergency Management shall manage the update of the regional hurricane evacuation studies, ensure such studies are done in a consistent manner, and ensure that the methodology used for modeling storm surge is that used by the National Hurricane Center.

(e) A component which outlines principles for protecting existing beach and dune systems from human-induced erosion and for restoring altered beach and dune systems.

(f) A redevelopment component that outlines the principles that must be used to eliminate inappropriate and unsafe development in the coastal areas when opportunities arise. The component must:

1. Include development and redevelopment principles, strategies, and engineering solutions that reduce the flood risk in coastal areas which results from high-tide events, storm surge, flash floods, stormwater runoff, and the related impacts of sea-level rise.

2. Encourage the use of best practices development and redevelopment principles, strategies, and engineering solutions that will result in the removal of coastal real property from flood zone designations established by the Federal Emergency Management Agency.

3. Identify site development techniques and best practices that may reduce losses due to flooding and claims made under flood insurance policies issued in this state.

4. Be consistent with, or more stringent than, the flood-resistant construction requirements in the Florida Building Code and applicable flood plain management regulations set forth in 44 C.F.R. part 60.

5. Require that any construction activities seaward of the coastal construction control lines established pursuant to s. 161.053 be consistent with chapter 161.

6. Encourage local governments to participate in the National Flood Insurance Program Community Rating System administered by the Federal Emergency Management Agency to achieve flood insurance premium discounts for their residents.

(g) A shoreline use component that identifies public access to beach and shoreline areas and addresses the need for water-dependent and water-related facilities, including marinas, along shoreline areas. Such component must include the strategies that will be used to preserve recreational and commercial working waterfronts as defined in s. 342.07.

(h) Designation of coastal high-hazard areas and the criteria for mitigation for a comprehensive plan amendment in a coastal high-hazard area as defined in subsection (8). The coastal high-hazard area is the area below the elevation of the category 1 storm surge line as established by a Sea, Lake, and Overland Surges from Hurricanes (SLOSH) computerized storm surge model. Application of mitigation and the application of development and redevelopment policies, pursuant to s. 380.27(2), and any rules adopted thereunder, shall be at the discretion of local government.

(i) A component which outlines principles for providing that financial assurances are made that required public facilities will be in place to meet the demand imposed by the completed development or redevelopment. Such public facilities will be scheduled for phased completion to coincide with demands generated by the development or redevelopment.

(j) An identification of regulatory and management techniques that the local government plans to adopt or has adopted in order to mitigate the threat to human life and to control proposed development and redevelopment in order to protect the coastal environment and give consideration to cumulative impacts.

(k) A component which includes the comprehensive master plan prepared by each deepwater port listed in s. 311.09(1), which addresses existing port facilities and any proposed expansions, and which adequately addresses the applicable requirements of paragraphs (a)-(k) for areas within the port and proposed expansion areas. Such component shall be submitted to the appropriate local government at least 6 months prior to the due date of the local plan and shall be integrated with, and shall meet all criteria specified in, the coastal management element. "The appropriate local government" means the municipality having the responsibility for the area in which the deepwater port lies, except that where no municipality has responsibility, where a municipality and a county each have responsibility, or where two or more municipalities each have responsibility for the area in which the deepwater port lies, "the appropriate local government" means the county which has responsibility for the area in which the deepwater port lies. Failure by a deepwater port which is not part of a local government to submit its component to the appropriate local government shall not result in a local government being subject to sanctions pursuant to ss. 163.3167 and 163.3184. However, a deepwater port which is not part of a local government shall be subject to sanctions pursuant to s. 163.3184.

(3) Expansions to port harbors, spoil disposal sites, navigation channels, turning basins, harbor berths, and other related inwater harbor facilities of ports listed in s. 403.021(9); port transportation facilities and projects listed in s. 311.07(3)(b); intermodal transportation facilities identified pursuant to s. 311.09(3); and facilities determined by the state land planning agency and applicable general-purpose local government to be port-related industrial or commercial projects located within 3 miles of or in a port master plan area which rely upon the use of port and intermodal transportation facilities may not be designated as developments of regional impact if such expansions, projects, or facilities are consistent with comprehensive master plans that are in compliance with this section.

(4) Improvements and maintenance of federal and state highways that have been approved as part of a plan approved pursuant to s. 380.045 or s. 380.05 shall be exempt from the provisions of s. 380.27(2).

(5) The appropriate dispute resolution process provided under s. 186.509 must be used to reconcile inconsistencies between port master plans and local comprehensive plans. In recognition of the state's commitment to deepwater ports, the state comprehensive plan must include goals, objectives, and policies that establish a statewide strategy for enhancement of existing deepwater ports, ensuring that priority is given to water-dependent land uses. As an incentive for promoting plan consistency, port facilities as defined in s. 315.02(6) on lands owned or controlled by a deepwater port as defined in s. 311.09(1), as of the effective date of this act shall not be subject to development-of-regional-impact review provided the port either successfully completes an alternative comprehensive development agreement with a local government pursuant to ss. 163.3220-163.3243 or successfully enters into a development agreement with the state land planning agency and applicable local government pursuant to s. 380.032 or, where the port is a department of a local government, successfully enters into a development agreement with the state land planning agency pursuant to s. 380.032. Port facilities as defined in s. 315.02(6) on lands not owned or controlled by a deepwater port as defined in s. 311.09(1) as of the effective date of this act shall not be subject to development-of-regional-impact review provided the port successfully enters into a development agreement with the state land planning agency and applicable local government pursuant to s. 380.032 or, where the port is a department of a local government, successfully enters into a development agreement with the state land planning agency pursuant to s. 380.032.

(6) Each port listed in s. 311.09(1) and each local government in the coastal area which has spoil disposal responsibilities shall provide for or identify disposal sites for dredged materials in the future land use and port elements of the local comprehensive

plan as needed to assure proper long-term management of material dredged from navigation channels, sufficient long-range disposal capacity, environmental sensitivity and compatibility, and reasonable cost and transportation. The disposal site selection criteria shall be developed in consultation with navigation and inlet districts and other appropriate state and federal agencies and the public. For areas owned or controlled by ports listed in s. 311.09(1) and proposed port expansion areas, compliance with the provisions of this subsection shall be achieved through comprehensive master plans prepared by each port and integrated with the appropriate local plan pursuant to paragraph (2)(k).

(7) Each county shall establish a county-based process for identifying and prioritizing coastal properties so they may be acquired as part of the state's land acquisition programs. This process must include the establishment of criteria for prioritizing coastal acquisitions which, in addition to recognizing pristine coastal properties and coastal properties of significant or important environmental sensitivity, recognize hazard mitigation, beach access, beach management, urban recreation, and other policies necessary for effective coastal management.

(8)(a) A proposed comprehensive plan amendment shall be found in compliance with state coastal high-hazard provisions if:

1. The adopted level of service for out-of-county hurricane evacuation is maintained for a category 5 storm event as measured on the Saffir-Simpson scale; or

2. A 12-hour evacuation time to shelter is maintained for a category 5 storm event as measured on the Saffir-Simpson scale and shelter space reasonably expected to accommodate the residents of the development contemplated by a proposed comprehensive plan amendment is available; or

3. Appropriate mitigation is provided that will satisfy subparagraph 1. or subparagraph 2. Appropriate mitigation shall include, without limitation, payment of money, contribution of land, and construction of hurricane shelters and transportation facilities. Required mitigation may not exceed the amount required for a developer to accommodate impacts reasonably attributable to development. A local government and a developer shall enter into a binding agreement to memorialize the mitigation plan.

(b) For those local governments that have not established a level of service for out-of-county hurricane evacuation by July 1, 2008, by following the process in paragraph (a), the level of service shall be no greater than 16 hours for a category 5 storm event as measured on the Saffir-Simpson scale.

(c) This subsection shall become effective immediately and shall apply to all local governments. No later than July 1, 2008, local governments shall amend their future land use map and coastal management element to include the new definition of coastal high-hazard area and to depict the coastal high-hazard area on the future land use map.

Credits

Laws 1985, c. 85-55, § 7; Laws 1986, c. 86-191, § 8; Laws 1987, c. 87-224, § 24. Amended by Laws 1993, c. 93-206, § 7, eff. July 1, 1993; Laws 1995, c. 95-147, § 899, eff. July 10, 1995; Laws 1996, c. 96-320, § 11, eff. July 1, 1996; Laws 1999, c. 99-251, § 65, eff. July 1, 1999; Laws 2005, c. 2005-157, § 2, eff. Jan. 1, 2006; Laws 2006, c. 2006-68, § 2, eff. June 1, 2006; Laws 2009, c. 2009-85, § 4, eff. July 1, 2009; Laws 2010, c. 2010-102, § 44, eff. May 26, 2010; Laws 2011, c. 2011-139, § 14, eff. June 2, 2011; Laws 2012, c. 2012-96, §§ 7, 80, eff. April 6, 2012; Laws 2012, c. 2012-99, § 6, eff. April 6, 2012; Laws 2015, c. 2015-69, § 1, eff. July 1, 2015.

Notes of Decisions (1)

West's F. S. A. § 163.3178, FL ST § 163.3178

Current through the 2019 First Regular Session of the 26th Legislature.

End of Document

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

October 2, 2019

Honorable Mayor and Village Council Members
Village of Sea Ranch Lakes
One Gatehouse Road
Sea Ranch Lakes, FL 33308

Dear Mayor and Village Council Members:

We are pleased to confirm our understanding of the services we are to provide Village of Sea Ranch Lakes (the "Village") for the year ended September 30, 2019. We will audit the financial statements of the governmental activities and major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Village as of and for the year ended September 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Village's 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. As part of our engagement, we will apply certain limited procedures to the Village's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Village's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Other Financial Information.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Village and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Village's financial statements. Our report will be addressed to the Village Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Village is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures-Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes of the Village in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Village; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Keefe McCullough and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Florida Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Keefe McCullough personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

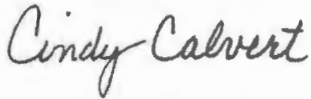
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Florida Auditor General. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for the current year engagement will be \$ 20,000. This fee includes GASB 34 conversion entries and the preparation of government-wide financial statements and related notes. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on the Village providing us with a fully adjusted accrual based trial balance. The above fee is also based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. This engagement may be renewed each year, based on the mutual agreement to all terms, including fees, of both parties.

We appreciate the opportunity to be of service to the Village and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

KEEFE McCULLOUGH



Cynthia L. Calvert, C.P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Village of Sea Ranch Lakes.

By: _____

Title: _____

Date: _____