TOWN OF REDINGTON BEACH
BOARD REGULAR MEETING AGENDA
VIRTUAL MEETING
Wednesday, August 5, 2020
6:30 P.M.

Town Hall — **Assembly Hall**

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1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL**

4. **APPROVAL OF AGENDA**

5. **PUBLIC FORUM: Non-Agenda Items Only** **__NOTE:__** A three minute time limit applies to all comments from the public on non-agenda items only. If a person wishes to address the Board of Commissioners, please fill out a "Speakers Card" and give it to the Town Clerk prior to the start of the meeting.

6. **REPORTS**

Public Safety	Commissioner Kornijtschuk
Building/Code	Commissioner Will
Public Works/Parks	Commissioner Steiermann
Finance	Vice Mayor Dorgan
Mayor	
Town Clerk	
Attorney Mora	
Boards & Committees	

7. **CONSENT AGENDA**
   - **A. Board Regular Meeting Minutes, July 17, 2020**
   - **B. Bill List for Day Ending July 31, 2020**

8. **UNFINISHED BUSINESS**
   - **A. Reconfiguration of Dais**
   - **B. 2020-2021 Budget**
   - **C. Park Board Budget**
   - **D. Friendship Park Improvement Update**

9. **NEW BUSINESS**
   A. **Resolution 2020-08: A Resolution of the Board of Commissioners of the Town of Redington Beach, Florida, Entering into an Agreement with Clifton Larson Allen, for Auditing Services; and Providing for an Effective Date.**

10. **OTHER BUSINESS**

11. **ADJOURNMENT**

<u>**Note:**</u> **The Town of Redington Beach Board of Commissioners meet the First and Third Wednesday of each month beginning at 6:30 p.m.**

The Town of Redington Beach Board of Commissioners may take action on any matter during this meeting, including items that are not set forth within this agenda.
Minutes of the Board of Commissioners meeting may be obtained from the Town Clerk's office. The meetings may be recorded. The Minutes are not transcribed verbatim. It is the policy of the Board of Commissioners to make "action minutes" of all meetings

Persons requiring a verbatim transcript of any Town meeting (for purposes of appeal or otherwise) should make arrangements to have a certified Court Reporter, at their own cost and expense, present at the meeting.

Persons who wish to appeal any decision made by the Board of Commissioners with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based. (F.S 286.0105) **Notice Regarding Special Accommodations: (F.S. 286.26)**

TOWN OF REDINGTON BEACH
BOARD REGULAR MEETING AGENDA
Wednesday, August 5, 2020
6:30 P.M.

The Commission meeting for Wednesday, August 5, 2020, is scheduled as planned. However, as we stress public safety and social distancing, the meeting will be held though Zoom virtual meeting.

Through the Zoom meeting, attendees can still hear speakers, ask questions, and otherwise participate in the meeting, (where procedurally appropriate) from the comfort of their home. Attendees do NOT need a camera to participate, all they need is a phone. All materials for the meeting are available on the town's website at: https://townofredingtonbeach.com/agendas-minutes/. Click on the current Agenda Packet.

If you would like to speak during public forum, please call or email the clerk at townclerk@townofredingtonbreach.com prior to 3:00 p.m. on August 5th to be included in public forum.

To join Wednesday's virtual meeting at 6:30 p.m. follow the instructions below.

OPTION 1	OPTION 2
Join Zoom Meeting by logging into: https://us02web.zoom.us/j/8907558 1225 Meeting ID: 890 7558 1225	CALL THIS NMBER AND ENTER MEETING ID NUMBER BELOW 1 929 205 6099 US (New York) 1 312 626 6799 US (Chicago)

If you encounter any issues joining the Zoom meeting, please call 727-391-3875. Thank you for your flexibility during this time.

Sincerely,

Mayor and Commissioners
And Town Staff

TOWN OF REDINGTON BEACH, FLORIDA
BOARD REGULAR MEETING MINUTES
VIRTUAL MEETING
Wednesday, July 15, 2020
6:30 p.m.

Having been duly advertised as required by law, the **Regular Meeting** of the Board of Commissioners of the Town of Redington Beach, Florida, was held Virtually on **Wednesday, July 15, 2020, 6:30 p.m.,** in Redington Beach Town Hall at 105 164th Avenue, Redington Beach Florida.

Mayor Simons called the **Regular Virtual Meeting** to order and led the pledge of allegiance.

Roll Call

	Present	Absent
Commissioner Kornijtschuk	X	
Commissioner Steiermann	X	
Commissioner Will	X	
Vice Mayor Dorgan	X	
Mayor Simons	X	
Town Attorney Mora	X	
Town Clerk Clarke	X	

Agenda: A motion by Commissioner Kornijtschuk and seconded by Vice Mayor Dorgan to accept the agenda as presented. Motion passed with all ayes.

Public Forum: Steve Redman, 16496 Redington Drive addressed the commission regarding the dock ordinance and ask the commission to consider changing it.

Reports

Public Safety

- Nothing to Report

Building/Code

- Nothing to Report

Public Works/Parks

- Nothing to Report

Finance

- Nothing to Report

Mayor

- Nothing to Report

Town Clerk

- Received a project authorization from LTA Engineers, Lynn Burnett to inspect and prepare a report for the prioritization for resurfacing or repairs for the town roads in the amount of $2,500.00. Mayor Simons asked for a consensus to approve this and Attorney Mora suggested that it be an agenda item under new business.

Town Attorney

- Nothing to Report

Boards and Committees

- Kris Johanson, park board chair requested that the monies that were allocated for playground equipment for this fiscal year be used for removal of the Australian Pines and a new sail shade. She also requested that $20,000.00 be allocated for playground equipment in the budget for next fiscal year. Mayor Simons requested that this be an agenda item at the next meeting.

CONSENT AGENDA: A motion by Vice Mayor Dorgan and seconded by Commissioner Kornijtschuk to approve the consent agenda as presented. No public comment. Motion passed with all ayes.

UNFINISHED BUSINESS

A. **Reconfiguration of Dais:** Town clerk reported that two bids were received for the new dais, one from KHS Fine Furniture for $8,100.00 and the second from Advanced Custom Cabinets for $12,580.00. The commission would like to see a rendering from Advanced Custom Cabinets prior to making a decision. Town Clerk will ask the company to submit a drawing. Mayor Simons asked if new chairs have been ordered and town clerk reported that she has found new ones and the cost will be approximately $1,500.00.

B. **2020-2021 Budget:** Town clerk reported that the remaining revenues were due to be released today, however it has been pushed back to next week. The expenses for insurance will not be available until mid August. Vice Mayor Dorgan reported that monies will be to be put into the stormwater fund for the grant that was received for improvements. A call has been made to the auditors to find out if monies can be transferred into the stormwater fund from the capital fund or if it would be considered a loan and need to be paid back.

NEW BUSINESS

A. **Park Board Appointment:** Town clerk reported that one application was received from Kelly Massucci to fill the alternate position on the park board. Ms. Massucci spoke on her behalf and her wanting to be a part of the park board. A motion by Commissioner Steiermann and seconded by Commissioner Kornijtschuk to appoint Ms. Massucci to the park board as an alternate. Motion passed with all ayes.

B. **Tentative Millage Rate:** Town clerk reported that a tentative millage rate needs to be reported to the county by August 4th and the deadline would be missed if it were to wait until the next commission meeting on the 5th. The millage rate can always be lowered, but never raised. The current millage rate is 1.8149 which would generate revenue of $949,408.00. The rollback rate is 1.7227, which would generate revenue of $901,177, a difference of $48,231. Vice mayor Dorgan would like to hold firm with the current millage rate. The consensus of the commission was to keep the millage rate the same.

C. **LTA Engineer proposal:** The proposal includes street inspection and preparation of a report with prioritization and recommendations for resurfacing, repairs, and improvements as needed. The total cost would not exceed $2,500.00. Town Planner, Bruce McLaughlin recommends the commission accept this offer. A motion by commissioner Kornijtschuk and seconded by Commissioner Steiermann to accept the proposal. Motion passed with all ayes.

Other Business

With no further business, a motion was made by Commissioner Kornijtschuk and seconded by Commissioner Steiermann to adjourn. Regular meeting was adjourned at 7:02 p.m.

Adopted: , 2020

Missy Clarke, CMC, Town Clerk

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Posting Date	Amount
Fund: 101 General Fund							
Dept: 512 Town Clerk							
101-512-512.230 Group Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	737.88
							737.88
101-512-512.231 Life Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	9.75
							9.75
101-512-512.232 Dental Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	63.75
							63.75
101-512-512.410 Telephone							
	BRIGHT HOUSE NETWORKS	056775401071020	7/8/2020-8/7/2020	0	07/10/2020	07/10/2020	199.96
							199.96
101-512-512.411 Internet Services							
	BRIGHT HOUSE NETWORKS	056775401071020	7/8/2020-8/7/2020	0	07/10/2020	07/10/2020	131.97
							131.97
101-512-512.440 Utilities- Water/El							
	DUKE ENERGY	07312020	July 2020	0	07/31/2020	07/31/2020	765.47
							765.47
101-512-512.510 Office Supplies							
	APEX OFFICE PRODUCTS	2084000-0	masks, hand sanitizer	0	07/10/2020	07/10/2020	69.95
	APEX OFFICE PRODUCTS	2092518-0	Restroom Supplies	0	07/31/2020	07/31/2020	56.98
	CHASE CARD SERVICES	7545	Sneeze guard	0	07/20/2020	07/20/2020	104.00
							230.93
101-512-512.542 Dues & Subscript							
	CHASE CARD SERVICES	inv32884719	ZOOM 7/25-8/24/2020	0	06/25/2020	06/25/2020	16.65
	SAM'S CLUB	2020-07-10	8/21/2020-8/20/2021	0	07/10/2020	07/10/2020	45.00
							61.65
				Total Dept. Town Clerk:			**2,201.36**
Dept: 513 Finance & Admin							
101-513-513.230 Group Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	745.13
							745.13
101-513-513.231 Life Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	9.75
							9.75
101-513-513.232 Dental Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	31.81
							31.81
				Total Dept. Finance & Admin:			**786.69**
Dept: 515 Comprehensive Planni							
101-515-515.310 Planning							
	BRUCE MCLAUGHLIN CONS	07312020	7-10-2020 to 7-30-2020	0	07/31/2020	07/31/2020	2,241.00
							2,241.00
				Total Dept. Comprehensive Planning:			**2,241.00**
Dept: 539 Department of Public V							
101-539-539.230 Group Insurance							
	FLORIDA MUN INSURANCE ⁻	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	1,467.62

INVOICE APPROVAL LIST BY FUND REPORT

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Posting Date	Amount
							1,467.62
101-539-539.231 Life Insurance - [							
	FLORIDA MUN INSURANCE '	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	19.50
							19.50
101-539-539.232 Dental Insurance							
	FLORIDA MUN INSURANCE '	2020-08-01	8/1/2020-8/31/2020	0	07/30/2020	07/30/2020	136.03
							136.03
101-539-539.440 P/W Utilities							
	DUKE ENERGY	31525-72269-2020-07-09	6/9/2020-7/9/2020	0	07/09/2020	07/09/2020	84.87
							84.87
			al Dept. Department of Public Works:				**1,708.02**
Dept: 541 Roads & Streets							
101-541-541.467 Maint - Street Lig							
	DUKE ENERGY	07312020	July 2020	0	07/31/2020	07/31/2020	2,276.71
							2,276.71
			Total Dept. Roads & Streets:				**2,276.71**
Dept: 572 Parks and Recreation							
101-572-572.430 Utilities							
	DUKE ENERGY	54246-18249 2020-07-09	6/9/2020-7/9/2020	0	07/09/2020	07/09/2020	29.57
	DUKE ENERGY	60814-47178-2020-07-23	6/23/2020-7/23/2020	0	07/23/2020	07/23/2020	0.15
	DUKE ENERGY	07312020	July 2020	0	07/31/2020	07/31/2020	39.94
							69.66
101-572-572.462 Maintenance - Gr							
	CHASE CARD SERVICES	142641	Backpack sprayer vest	0	07/20/2020	07/20/2020	71.99
							71.99
101-572-572.463 Maintenance - Tr							
	PRIMESCAPE SERVICES	48551	Annual Palm tree de-booting	0	07/27/2020	07/27/2020	1,427.00
	PRIMESCAPE SERVICES	48550	Annual palm tree trimming	0	07/27/2020	07/27/2020	4,656.00
							6,083.00
101-572-572.510 Maintenance Equ							
	EVERGLADES FARM EQUIPI	W44464	Tractor service, oil change	0	07/13/2020	07/13/2020	844.16
							844.16
101-572-572.522 Gasoline & Oil							
	WEX BANK	055111	Unleaded	0	07/13/2020	07/13/2020	42.66
	WEX BANK		Unleaded	0	07/28/2020	07/28/2020	43.67
							86.33
			Total Dept. Parks and Recreation:				**7,155.14**
			Total Fund General Fund:				**16,368.92**
Fund: 400 Storm Water							
Dept: 535 Storm Water							
400-535-535.441 Utility Mailing Co:							
	PINELLAS COUNTY UTILITIE	90000427	Stormwater Billing June 2020	0	07/14/2020	07/14/2020	599.04
							599.04
400-535-535.650 Engineering Expe							
	LTA ENGINEERS, LLC	2076	4/1/2020-6/30/2020	0	07/08/2020	07/08/2020	1,140.82
	TEAM ENGINEERING	2019-15-1	NPDES support 7/1/2019-6/30/2	0	07/30/2020	07/30/2020	1,487.50
							2,628.32
			Total Dept. Storm Water:				**3,227.36**

Fund/Dept/Acct	Vendor Name	Invoice #	Invoice Desc.	Check #	Due Date	Posting Date	Amount
						Total Fund Storm Water:	**3,227.36**
						Grand Total:	**19,596.28**

7/29/2020		9377	PAYROLL	2,273.74
		9378	PAYROLL	1,357.88
		9379	PAYROLL	1,328.08
		9380	PAYROLL	1,056.33
	EFT		Payroll Liabilities	4,987.07
	EFT		Retirement	2,337.99
				13,341.09

MAYOR SIMONS

COMMISSIONER WILL

COMMISSIONER KORNIJTSCHUK

VICE MAYOR DORGAN

ATTEST:

COMMISSIONER STEIERMANN

Missy Clarke, CMC, Town Clerk

Regular Meeting of August 5, 2020

BUDGET WORKSHEET

Month: 7/31/2020	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru July	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General Fund								
Revenues								
Dept: 000								
311.000 Ad Valorem Taxes	837,316	884,206	884,206	908,023	0	949,408		
312.100 Local Option Gas Tax	20,300	21,500	21,500	10,926	0			
313.200 City of Clearwater Fran Fee	6,197	5,500	5,500	4,248	0	6,000		
313.900 Utility Propane Tax	984	750	750	834	0	950		
314.100 Progess Energy Utility tax	125,828	112,000	112,000	75,802	0	120,000		
315.000 Communications Services Tax	55,434	55,925	55,925	31,715	0	51,272		
316.000 Business Tax License	1,560	1,500	1,500	1,153	0	1,200		
323.100 Electricity Franchise Fee	133,750	120,000	120,000	75,367	0	125,000		
327.000 Variances Permits/Licenses	1,500	1,750	1,750	1,250	0	1,000		
334.300 FDOT Lighting Grant	9,929	9,500	9,500	10,227	0	10,227		
335.120 State Revenue Sharing	28,375	27,037	27,037	19,344	0	27,037		
335.180 Half Cent Sales Tax	97,046	98,628	98,628	53,790	0	82,668		
351.200 Court Fines - Traffic	3,168	3,500	3,500	3,222	0	3,500		
359.900 Other Fine	0	1,500	1,500	0	0	1,500		
361.200 Interest Savings Accounts	41,228	30,000	30,000	8,789	0	15,000		
366.000 Contrib. & Dons. (Twin Towers)	1,500	1,000	1,000	905	0	1,000		
367.000 Other Licenses/Permits	480	350	350	150	0	500		
369.900 Other Misc Revenues	3,904	1,000	1,000	6,858	0	1,000		
Dept: 000	1,368,499	1,375,646	1,375,646	1,212,603	0	1,397,262	0	0
Total Revenues	1,368,499	1,375,646	1,375,646	1,212,603	0	1,397,262	0	0
Expenditures								
Dept: 000								
999.992 Transfer Out	48,838	36,710	36,710	0	0			
Dept: 000	48,838	36,710	36,710	0	0	0	0	0
Dept: 511 Legislative								
511.111 Registration	1,450	1,500	1,500	500	0	1,500		
511.120 Salaries and Wages	20,400	20,400	20,400	17,000	0	20,400		
511.400 Travel	10	500	500	0	0	500		
511.410 Boat Parade	800	800	800	800	0	800		
511.820 Donations	500	500	500	0	0	500		
521.210 Fica Match	1,561	1,561	1,561	1,301	0	1,561		
Legislative	24,721	25,261	25,261	19,601	0	25,261	0	0
Dept: 512 Town Clerk								
512.120 Salaries and Wages	67,812	70,860	70,860	59,396	0	72,986		
512.130 Holiday Bonus	500	500	500	500	0	500		
512.220 Pension	6,781	7,086	7,086	5,940	0	7,299		
512.230 Group Insurance	8,350	9,210	9,210	7,379	0			

Month: 7/31/2020	Prior Year Actual	Current Year: Original Budget	Amended Budget	Actual Thru July	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General Fund								
Expenditures								
Dept: 512 Town Clerk								
512.231 Life Insurance	117	120	120	98	0			
512.232 Dental Insurance	367	382	382	638	0			
512.240 Worker's Comp Insurance	1,413	1,452	1,452	1,452	0			
512.260 General Liability Insurance	5,990	6,836	6,836	6,836	0			
512.265 Property Insurance	4,502	4,899	4,899	4,995	0			
512.269 Flood Insurance	5,846	7,200	7,200	6,180	0	6,798		
512.310 Professional Services	6,700	0	0	1,079	0	5,000		
512.315 Temporary Services	0	100	100	0	0	500		
512.400 Travel	804	1,000	1,000	302	0	1,000		
512.409 Con Education/Registrations	994	1,500	1,500	75	0	1,500		
512.410 Telephone	2,432	2,400	2,400	1,800	0	2,400		
512.411 Internet Services	1,417	1,560	1,560	1,180	0	1,584		
512.412 Website Services	1,231	1,500	1,500	1,153	0	1,500		
512.415 Technical Assistance	0	1,000	1,000	175	0	750		
512.420 Postage	702	750	750	425	0	750		
512.421 Stamps.com	206	220	220	72	0	220		
512.440 Utilities- Water/Electric	6,683	5,800	5,800	4,660	0	6,000		
512.461 Building Maintenance	4,135	2,000	2,000	10,210	0	10,000		
512.471 Ordinance Codification	244	10,000	10,000	4,854	0	7,500		
512.472 Election Expense	1,482	2,800	2,800	2,738	0	3,000		
512.473 Newsletter	537	1,000	1,000	0	0	500		
512.480 Promotion/Public Relations	2,616	2,500	2,500	2,000	0	2,500		
512.490 Advertising	7,977	7,500	7,500	4,544	0	7,500		
512.510 Office Supplies	2,640	2,500	2,500	2,345	0	2,500		
512.515 Office Copier/Lease	1,579	1,600	1,600	1,162	0	1,600		
512.520 Office Copier/Usage	482	1,000	1,000	337	0	1,000		
512.521 Document Retention & Control	0	500	500	10	0			
512.542 Dues & Subscriptions	1,721	1,000	1,000	1,518	0	1,500		
512.640 Equipment	752	1,000	1,000	746	0	1,000		
521.210 Fica Match	4,159	5,421	5,421	4,021	0	5,584		
Town Clerk	151,171	163,196	163,196	138,820	0	152,971	0	0
Dept: 513 Finance & Admin								
513.120 Salaries and Wages	39,703	40,935	40,935	34,715	0	42,164		
513.130 Finance Holiday Bonus	500	500	500	500	0	500		
513.140 Overtime Pay	0	1,000	1,000	0	0			
513.220 Pension	3,970	4,093	4,093	3,471	0	4,217		
513.230 Group Insurance	8,350	9,210	9,210	7,429	0			

Month: 7/31/2020	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru July	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General Fund								
Expenditures								
Dept: 513 Finance & Admin								
513.231 Life Insurance	117	120	120	98	0			
513.232 Dental Insurance	367	382	382	318	0			
513.240 Worker's Comp Insurance	1,413	1,452	1,452	1,452	0			
513.310 Professional Fees	0	600	600	0	0	1,000		
513.320 Audit Fee	24,250	25,000	25,000	23,500	0	25,000		
513.415 Fund Balance Support	1,005	1,500	1,500	0	0	1,500		
513.493 Bank Service Charges	250	300	300	200	0	300		
513.495 Janitorial Services	2,250	2,220	2,220	1,446	0	2,340		
521.210 Fica Match	3,037	3,132	3,132	2,648	0	3,226		
Finance & Admin	85,212	90,444	90,444	75,777	0	80,247	0	0
Dept: 514 Legal Counsel								
514.121 Litigation	5,066	35,000	35,000	1,976	0	35,000		
514.124 Town Attorney	27,478	35,000	35,000	18,202	0	35,000		
514.310 Legislative Counsel	26,993	15,000	15,000	2,890	0	15,000		
514.421 Special Magistrate	1,620	5,000	5,000	0	0	2,500		
Legal Counsel	61,157	90,000	90,000	23,068	0	87,500	0	0
Dept: 515 Comprehensive Planning								
515.310 Planning	0	46,000	46,000	14,648	0	45,000		
Comprehensive Planning	0	46,000	46,000	14,648	0	45,000	0	0
Dept: 521 Law Enforcement								
521.340 Law Enforcement Services-Cont	254,844	262,788	262,788	218,990	0	269,748		
521.350 Traffic Enforcement Officer	180	1,500	1,500	0	0	1,500		
521.410 Shared Cost - Phone	0	200	200	0	0	250		
Law Enforcement	255,024	264,488	264,488	218,990	0	271,498	0	0
Dept: 522 Fire Control								
522.340 Fire Department Services	57,302	57,530	57,530	57,531	0	59,717		
522.341 EMS (Seminole)	57,302	57,530	57,530	57,531	0	59,717		
Fire Control	114,604	115,060	115,060	115,062	0	119,434	0	0
Dept: 524 Protective Services								
524.310 Code Enforcement Services	22,452	24,000	24,000	16,829	0	24,000		
524.421 Attorney Fees	2,047	2,500	2,500	1,703	0	2,500		
524.422 Citation Costs/NRB	444	250	250	444	0	500		
524.510 Code Enforcement Supplies	241	100	100	0	0			
Protective Services	25,184	26,850	26,850	18,976	0	27,000	0	0
Dept: 539 Department of Public Works								
521.210 Fica Match	5,591	6,100	6,100	4,369	0	6,283		
539.120 Salaries & Wages	73,922	79,733	79,733	58,023	0	82,125		
539.130 Holiday Bonus - DPW	1,000	1,000	1,000	1,000	0	1,000		

BUDGET WORKSHEET

Month: 7/31/2020	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru July	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General Fund								
Expenditures								
Dept: 539 Department of Public Works								
539.200 Temp Help - DPW	0	2,000	2,000	0	0	2,000		
539.220 Pension Expense - DPW	7,392	7,974	7,974	4,058	0	8,213		
539.230 Group Insurance - DPW	16,700	18,412	18,412	14,631	0			
539.231 Life Insurance - DPW	234	240	240	185	0			
539.232 Dental Insurance - DPW	735	764	764	1,362	0			
539.233 Vehicle Insurance	1,338	1,377	1,377	689	0			
539.240 Workers Comp - DPW	2,923	2,905	2,905	2,905	0			
539.241 Continuing Education	0	500	500	15	0			
539.440 P/W Utilities	1,346	1,500	1,500	785	0	1,500		
Department of Public Works	111,181	122,505	122,505	88,022	0	101,121	0	0
Dept: 540 Transportation								
540.490 Current Obligations	0	0	0	4,792	0			
Transportation	0	0	0	4,792	0	0	0	0
Dept: 541 Roads & Streets								
541.465 Maintenance - Streets	0	1,000	1,000	120	0	1,000		
541.466 Maint - Signs/Signals	0	5,000	5,000	0	0	5,000		
541.467 Maint - Street Lights	27,554	29,500	29,500	22,795	0	29,500		
541.535 Road Signage	416	1,500	1,500	0	0	1,000		
Roads & Streets	27,970	37,000	37,000	22,915	0	36,500	0	0
Dept: 571 Libraries								
571.000 Libraries	31,234	31,147	31,147	31,147	0	31,315		
Libraries	31,234	31,147	31,147	31,147	0	31,315	0	0
Dept: 572 Parks and Recreation								
572.260 General Liability	5,778	6,836	6,836	6,836	0			
572.265 Property Insurance	4,502	4,899	4,899	4,996	0			
572.269 Flood Insurance	14,926	15,000	15,000	0	0			
572.340 Landscaping Expense	1,643	8,000	8,000	695	0	8,000		
572.430 Utilities	5,432	6,000	6,000	4,485	0	6,000		
572.460 Maint - Automotive Equipment	1,037	1,500	1,500	6,848	0	1,500		
572.461 Maintenance - Building	416	1,500	1,500	1,474	0	1,500		
572.462 Maintenance - Grounds	8,885	10,000	10,000	4,289	0	10,000		
572.463 Maintenance - Trees	5,856	6,000	6,000	0	0	6,000		
572.464 Maintenance - Other	0	500	500	0	0	500		
572.467 Equipment Rental	0	500	500	0	0	500		
572.490 Playground Equipment	0	1,500	1,500	0	0	1,500		
572.510 Maintenance Equipment Repair	3,405	2,000	2,000	1,942	0	2,000		
572.520 Uniforms	203	500	500	253	0	500		
572.521 Twin Towers Operating Supplies	390	500	500	182	0	500		

Month: 7/31/2020	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru July	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 101 - General Fund								
Expenditures								
Dept: 572 Parks and Recreation								
572.522 Gasoline & Oil	4,328	3,500	3,500	1,885	0	3,500		
572.524 Fertilizer & Mulch	2,507	3,000	3,000	3,170	0	3,000		
572.527 Tools & Equipment	1,262	1,000	1,000	1,324	0	1,000		
572.535 Signage	1,240	2,000	2,000	73	0	1,500		
572.599 Swim Buoys	2,396	3,000	3,000	2,575	0	3,000		
Parks and Recreation	64,206	77,735	77,735	41,027	0	50,500	0	0
Dept: 573 Board of Parks & Recreation								
572.439 Holiday Lights	12,871	13,000	13,000	12,515	0	13,000		
572.535 Signage	0	1,500	1,500	0	0	1,500		
573.460 Holiday Lighting Maintenance	0	1,500	1,500	84	0			
573.462 Grounds Maintenance	0	2,500	2,500	1,550	0	2,500		
573.525 Plants/Trees/Shrubs	0	1,500	1,500	0	0	1,500		
Board of Parks & Recreation	12,871	20,000	20,000	14,149	0	18,500	0	0
Dept: 590 Capital Outlay								
590.001 Capital Outlay	5,689	0	0	500	0			
Capital Outlay	5,689	0	0	500	0	0	0	0
Dept: 600 Replacement Reserve								
600.220 2016 F150 Truck	0	3,000	3,000	0	0	3,000		
600.250 Tractor 2016	0	2,000	2,000	0	0	2,000		
600.301 Seawall	0	20,000	20,000	0	0	20,000		
600.401 Bldg Refurbishment - Town Hall	0	122,350	122,350	0	0	122,350		
600.403 Bldg Refurbishment - Pub Works	0	71,200	71,200	0	0	91,800		
600.640 Lawn Mower 2015	0	1,300	1,300	0	0	1,300		
600.820 Park Board Playground Equip	0	10,000	10,000	0	0	10,000		
Replacement Reserve	0	229,850	229,850	0	0	250,450	0	0
Total Expenditures	1,019,062	1,376,246	1,376,246	827,494	0	1,297,297	0	0
General Fund	349,437	-600	-600	385,109	0	99,965	0	0

BUDGET WORKSHEET

Month: 7/31/2020	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru July	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 300 - Capital Accounts								
Revenues								
Dept: 000								
312.600 Sales & Use Tax - One Cent Tax	177,171	188,469	188,469	94,913	0			
335.122 Sales & Use Tax - 8th Cent	8,707	10,646	10,646	5,754	0	7,719		
337.300 PC Interlocal Agreement Reimb.	799,754	200,000	200,000	113,731	0			
361.200 Interest Savings Accounts	14,921	10,000	10,000	7,842	0			
399.000 Transfer In	48,838	36,710	36,710	0	0			
Dept: 000	1,049,391	445,825	445,825	222,240	0	7,719	0	0
Total Revenues	1,049,391	445,825	445,825	222,240	0	7,719	0	0
Expenditures								
Dept: 539 Department of Public Works								
539.630 Infrastructure	909,592	200,000	200,000	116,246	0			
Department of Public Works	909,592	200,000	200,000	116,246	0	0	0	0
Dept: 590 Capital Outlay								
590.001 Capital Outlay	0	60,000	60,000	0	0			
Capital Outlay	0	60,000	60,000	0	0	0	0	0
Dept: 600 Replacement Reserve								
600.600 Roads & Streets	0	185,825	185,825	0	0			
Replacement Reserve	0	185,825	185,825	0	0	0	0	0
Total Expenditures	909,592	445,825	445,825	116,246	0	0	0	0
Capital Accounts	139,799	0	0	105,994	0	7,719	0	0

BUDGET WORKSHEET

Month: 7/31/2020	Prior Year Actual	Current Year Original Budget	Current Year Amended Budget	Current Year Actual Thru July	Current Year Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund: 400 - Storm Water								
Revenues								
Dept: 000								
312.000 Stormwater Fee Revenue	96,804	94,500	94,500	52,664	0	94,500		
337.300 PC Interlocal Agreement Reimb.	0	0	1	0	0	28,875		
361.200 Interest Savings Accounts	8,531	6,000	6,000	6,009	0	5,000		
399.000 Transfer In	0	0	1	0	0	127,000		
Dept: 000	105,335	100,500	100,502	58,673	0	255,375	0	0
Total Revenues	105,335	100,500	100,502	58,673	0	255,375	0	0
Expenditures								
Dept: 535 Storm Water								
535.340 Street Sweeping	750	1,500	1,500	375	0	1,000		
535.441 Utility Mailing Costs	3,599	3,700	3,700	2,333	0	3,700		
535.468 Maintenance CDS Units	1,025	3,500	3,500	0	0	2,500		
535.540 Clean Drains & Lines	1,500	2,000	2,000	750	0	1,500		
535.548 NPDES Drain Cleaning	1,022	1,500	1,500	1,793	0	2,000		
535.650 Engineering Expense	9,504	10,000	10,000	17,980	0	10,000		
535.800 Storm Drain Replacement	0	0	1	0	0	156,375		
Storm Water	17,400	22,200	22,201	23,231	0	177,075	0	0
Dept: 541 Roads & Streets								
541.468 Maintenance - Storm Drains	959	11,000	11,000	14,769	0			
Roads & Streets	959	11,000	11,000	14,769	0	0	0	0
Dept: 600 Replacement Reserve								
600.500 Stormwater System	0	67,300	67,300	0	0	78,300		
Replacement Reserve	0	67,300	67,300	0	0	78,300	0	0
Total Expenditures	18,359	100,500	100,501	38,000	0	255,375	0	0
Storm Water	86,976	0	1	20,673	0	0	0	0
Grand Total:	576,212	-600	-599	511,776	0	107,684	0	0

TOWN OF REDINGTON BEACH

Resolution 2020-08

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE TOWN OF REDINGTON BEACH, FLORIDA, ENTERING INTO AN AGREEMENT WITH CLIFTON LARSON ALLEN, FOR AUDITING SERVICES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Redington Beach is in need of auditing services for fiscal year 2020; and

WHEREAS, Clifton Larson Allen have submitted a proposal and engagement letter to perform the service for the Town of Redington Beach; and

WHEREAS, Clifton Larson Allen agrees and understands that its auditing services are being retained for fiscal year ending September 30, 2020; and

WHEREAS, the Board of Commissioners of the Town of Redington Beach have met and reviewed the proposal; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF REDINGTON BEACH, FLORIDA AS FOLLOWS:

Section 1: The Board of Commissioners accepts Clifton Larson Allen as the accounting firm to conduct the town audit for fiscal year ending September 30, 2020.

Section 2: The gross fee for the audit, including expenses will not exceed $24,150.00. If a single audit is required, there will be an additional fee of $4,000.00

Section 3: Town accepts the provisions as outlined in proposal and engagement letter, dated July 29, 2020.

Section 4: This resolution shall become effective upon Board of Commissioners adoption.

PASSED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF REDINGTON BEACH, FLORIDA, IN REGULATION SESSION THIS 5th Day of August, 2020.

Attest:

By: ______________________________
Missy Clarke, CMC, Town Clerk

By: ______________________________
Nick Simons, Mayor

	Motion	Second	Aye	Nay	Absent
Commissioner Kornijtschuk					
Commissioner Steiermann					
Commissioner Will					
Vice Mayor Dorgan					
Mayor Simons					

CLA (CliftonLarsonAllen LLP)
2523 US Highway 27 S
Sebring, FL 33870
863-385-1577 | fax 863-385-0647
CLAconnect.com

July 29, 2020

Town Commissioners and Management
Town of Redington Beach, Florida
105 14th Avenue
Redington Beach, FL 33709

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit, examination, and nonaudit services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Town of Redington Beach, Florida ("you," "your," or "the entity") for the year ended September 30, 2020.

Lance Schmidt is responsible for the services provided to you. He will be assisted by Brian Quinlin, who is responsible for the performance of the audit and examination engagements.

Services to be provided

Audit services

We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, which collectively comprise the basic financial statements of Town of Redington Beach, Florida, as of and for the year ended September 30, 2020, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis.
2. Budgetary comparison schedule – General Fund
3. Notes to budgetary comparison schedule – General Fund

We will also evaluate and report on the presentation of the following supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards and state financial assistance (if applicable)
2. Budgetary comparison schedule – Capital Projects Fund

Examination services

We will examine your compliance with Section 218.415, Florida Statutes, regarding the investment of public funds for the year ended September 30, 2020.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and related notes.
- Preparation of depreciation schedules.
- Preparation of adjusting journal entries.

Audit engagement terms

Audit objectives

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General (State of Florida) for Local Governmental Entity Audits (Chapter 10.550). Our audit will include tests of your accounting records, a determination of major program(s) and state project(s) in accordance with the Uniform Guidance and Chapter 10.550, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and state projects and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program and state project in accordance with the Uniform Guidance and on compliance with provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on each major Florida project in accordance with Chapter 10.550.

The *Government Auditing Standards* report on internal control over financial reporting 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 our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or 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 Uniform Guidance and Chapter 10.550 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs and state projects. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

We also will issue a written management letter, as required by Chapter 10.550, upon completion of our audit.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 or on major programs and state projects. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements and compliance 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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*.

As required by the Uniform Guidance and Chapter 10.550, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program and state financial assistance project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.550.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. 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*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.550 require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major federal programs and has complied with applicable laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect on each of the entity's major state financial assistance projects. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" and the Florida Department of Financial Services State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs and state projects. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs and state projects in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.550.

We will evaluate the presentation of the schedule of expenditures of federal awards and state financial assistance accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP, the Uniform Guidance, and Chapter 10.550, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

We are also responsible for communicating certain matters in accordance with the provisions of Chapter 10.550, which govern the conduct of local governmental entity audits performed in the state of Florida. These matters will be communicated in the management letter.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards and state financial assistance in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards and state financial assistance received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance and Chapter 10.550.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management 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. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs and compliance with Florida laws, regulations, contracts, and grant agreements applicable to the entity's state financial assistance. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs and compliance with Florida laws, regulations, contracts, and grant agreements applicable to the entity's state financial assistance; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs and compliance with Florida laws, regulations, contracts, and grant agreements applicable to the entity's state financial assistance; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report. Additionally, as required by the Uniform Guidance and Chapter 10.550, it is management's responsibility to evaluate and monitor noncompliance with federal and state statutes and regulations, and the terms and conditions of federal awards and state financial assistance; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for ensuring that management is reliable and 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, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.550; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards and state financial assistance no later than the date the schedule of expenditures of federal awards and state financial assistance is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.550 ; (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is fairly presented in accordance with the Uniform Guidance and Chapter 10.550 ; (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 schedule of expenditures of federal awards and state financial assistance.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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 to us 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 engagements or 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.

Examination engagement terms

Examination objectives

The objectives of our examination are (1) to obtain reasonable assurance about whether the entity complied with Section 218.415, Florida Statutes, regarding the investment of public funds (the identified Florida Statutes), in all material respects; and (2) to express an opinion in a written report about whether the entity complied with the identified Florida Statutes, in all material respects. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion.

We will issue a written report upon completion of the examination. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, others within the entity, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than the specified parties.We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate evidence, or the existence of a significant risk of material noncompliance or deviation from the criteria, which in our professional judgment prevent us from completing the examination or forming an opinion, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Our responsibilities

We will conduct our examination in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the entity complied with the identified Florida Statutes, in all material respects, including designing the examination to detect both intentional and unintentional material noncompliance. An examination involves performing procedures to obtain evidence we consider necessary to enable us to express our opinion. 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. There is an unavoidable risk, because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

In making our risk assessments, we consider internal control relevant to the entity's internal control over compliance with the identified Florida Statutes in order to identify types of potential noncompliance, to consider factors that affect the risk of material noncompliance, and to design examination 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 relevant to the identified Florida Statutes. An examination is not designed to provide assurance on internal control over compliance or to identify deficiencies in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the identified Florida Statutes that we identify during the examination.

Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, fraud, or noncompliance with laws or regulations, that may exist. However, we will inform you of any material errors, uncorrected misstatements, and known and suspected fraud and noncompliance with laws or regulations identified during the engagement.

Management responsibilities

You are responsible for the entity's compliance with the identified Florida Statutes. You are responsible for, and agree to provide us with, a written assertion about the entity's compliance with the identified Florida Statutes. You are responsible for the design, implementation, and maintenance of effective internal control over compliance.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the entity's compliance with the identified Florida Statutes, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons from whom we determine it necessary to obtain evidence. You agree to inform us of events occurring or facts discovered subsequent to the period covered by our report affecting the entity's compliance with the identified Florida Statutes.

You are responsible for the entity's compliance with the identified Florida Statutes; and for selecting the criteria and determining that such criteria are appropriate for your purposes. We may advise you about appropriate criteria, but the responsibility for compliance with the specified requirements remains with you. For all nonattest services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

At the conclusion of our engagement, we will require a representation letter from management that, among other things, will include management's assertion about and confirm management's responsibility for the entity's compliance with the identified Florida Statutes, acknowledge management's responsibility for establishing and maintaining effective internal control over compliance, state that management has performed an evaluation of the entity's compliance with the specified requirements, and state management's interpretation of any compliance requirements that have varying interpretations. Management acknowledges that it agrees to provide us with a written representation letter at the conclusion of the engagement which provides confirmation of representations made by you and your staff to us in connection with the examination engagement. During our engagement, we will request information and explanations from you regarding the entity's compliance with the identified Florida Statutes. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you.

Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud, error, or noncompliance to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any noncompliance that we may fail to detect as a result of misrepresentations made to us by you.

Nonaudit services

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards and state financial assistance (if applicable), and related notes in conformity with U.S. GAAP, the Uniform Guidance, and Chapter 10.550 based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards and state financial assistance is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and state financial assistance and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards and state financial assistance.

- We will prepare the depreciation schedules for the entity for the year ended September 30, 2020. Management is responsible for determining the method and rate of depreciation and the salvage value of the assets.

- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

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*.

Other matters

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

> CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on a mutually agreed upon date.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and examination engagements and the dates required will be provided in a separate communication.

If a federal single audit is necessary, at the conclusion of the audit engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The

Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

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

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit and examination documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit and examination documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency, or its designee; a federal or state agency providing direct or indirect funding; the U.S. Government Accountability Office; the Florida Department of Financial Services; or the Auditor General, State of Florida for purposes of a quality review of the audit and examination, to resolve audit or examination findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit and examination documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit and examination 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 and examination documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a cognizant over oversight agency. If we are aware that a federal or state awarding agency, pass-through entity, 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.

Except as permitted by the "Consent" section of this agreement, CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our relationship with you is limited to that described in this letter. As such, you understand and agree that we are acting solely as independent accountants. We are not acting in any way as a fiduciary or assuming any fiduciary responsibilities for you. We are not responsible for the preparation of any report to any governmental agency, or any other form, return, or report or for providing advice or any other service not specifically recited in this letter.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Limitations and dispute resolution

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report and examination report under this agreement to you, regardless of whether we do other services for you relating to the audit report and examination report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

Our professional fees will be billed based on the time involved and the degree of responsibility and skills required. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed. Based on our preliminary estimates, the total fees and expenses for the engagement should approximate $24,150 for the audit of the financial statements and examination. If a federal or state single audit is required, then the additional fee will be $4,000, for the single audit, entering the information in the Data Collection Form SF-SAC and creating the single audit reporting package. These estimates are based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee and expense estimates. Our invoices, including applicable state and local taxes, will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our audit and examination reports. You will be obligated to compensate us for all time expended and related fees and to reimburse us for all out-of-pocket expenditures through the date of termination.

Unanticipated services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit and examination can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit or examination services. Bookkeeping services include the following activities:

- Preparation of a trial balance
- Account reconciliations
- Bank statement reconciliations
- Calculating accruals
- Analyzing transactions for proper recording
- Converting cash basis accounting records to accrual basis
- Processing immaterial adjustments through the financial statements

- Adjusting the financial statements for new activities and new disclosures

Additional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Revising documentation of your internal control for changes resulting from your implementation of new information systems
- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues
- Significant changes in your volume of business
- New or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Evidence of material weaknesses or significant deficiencies in internal control
- Substantial increases in the number or significance of problem loans
- Regulatory examination matters
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements
- New financial statement disclosures

Changes in engagement timing and assistance by your personnel

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork

- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

Changes in accounting, audit, and examination standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Consent

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of Town of Redington Beach, Florida's information in these cost comparison, performance indicator, and/or benchmarking reports.

Subcontractors

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement.

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return the enclosed copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements and examination of your compliance, including the terms of our audit and examination engagements and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

DocuSigned by:
Brian Quinlin
104FE6B872844B4...

Brian Quinlin, CPA
Director
863-202-8121
Brian.Quinlin@CLAconnect.com

Enclosures

Response:

This letter correctly sets forth the understanding of Town of Redington Beach, Florida.

Authorized governance signature: ______________________

Title: Mayor

Date: ______________________

Authorized management signature: ______________________

Title: Town Clerk

Date: ______________________

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Client Number: 077-112015		
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Missy Clarke townclerk@townofredingtonbeach.com Town Clerk Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Accepted: 4/27/2020 10:02:44 AM ID: 40ca9c52-a0dc-46d4-a607-6f1172dfe046		Sent: 7/29/2020 2:16:31 PM Viewed: 7/29/2020 2:31:12 PM
James Nick Simons Jsimonsj@tampabay.rr.com Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via DocuSign		Sent: 7/29/2020 2:16:31 PM

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Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
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Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a $0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
To contact us by email send messages to: BusinessTechnology@CLAconnect.com

To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from CliftonLarsonAllen LLP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with CliftonLarsonAllen LLP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: https://support.docusign.com/guides/signer-guide-signing-system-requirements.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.