

**AGENDA
TOWN OF BELLEAIR
TUESDAY, OCTOBER 21, 2014
6:15 P.M.**

Welcome. We are glad to have you join us. If you wish to speak, please wait to be recognized, then step to the podium and state your name and address. We also ask that you please turn-off all cell phones.

PLEDGE OF ALLEGIANCE

COMMISSION ROLL CALL

SPECIAL MEETING

1. Meeting Of Audit Committee

Documents: [AGENDA SUMMARY AUDIT COMMITTEE.PDF](#), [CLIENT ENGAGEMENT LETTER 2013.PDF](#)

2. Award Of Bid For Althea Road Construction Project

Documents: [ALTHEA SUMMARY.PDF](#), [ALTHEA BID LIST.PDF](#)

3. Adjournment

Summary

To: Mayor Katica, Commissioners
From: Stefan Massol
Subject: Selection of auditor for FY 2013-14
Memo Date: October 21, 2014

Summary: The Audit Committee consists of the five members of the Town Commission for the purpose of selecting a certified public accounting firm to provide audit services for the Town.

Background/Problem Discussion: Resolution No. 2009-38 was adopted in October, 2009 to establish an Audit Committee to recommend a qualified certified public accounting firm to provide auditing services. The Town Commission meets annually to appoint an external auditor to review the controls and accounting methods practiced at the Town of Belleair.

Recommendation: Staff recommends commission approval for the selection of Davidson, Jamieson and Cristini, PL to provide external audit services for fiscal year 2013-14.

Proposed Motion: Recommendation of Davidson, Jamieson and Cristini, PL to provide external audit services.

TOWN OF BELLEAIR



MAYOR:
GARY H. KATICA

COMMISSIONERS:
STEPHEN FOWLER
TOM SHELLY
MICHAEL WILKINSON
KEVIN PICCARRETO

TOWN MANAGER:
MICAH MAXWELL

901 PONCE DE LEON BOULEVARD
BELLEAIR, FLORIDA 33756-1096

PHONE (727) 588-3769
FAX (727) 588-3778
WWW.TOWNOFBELLEAIR.COM

INC. 1925

May 14, 2014

Davidson, Jamieson & Cristini, P.L.
Certified Public Accountants
1956 Bayshore Blvd.
Dunedin, FL 34698-2503

This representation letter is provided in connection with your audit of the financial statements of the Town of Belleair, Florida (Town), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, the budgetary comparisons for the General Fund, and the aggregate remaining fund information as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expression opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of May 14, 2014, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of our audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the

primary government required by generally accepted accounting principles to be included in the financial reporting entity.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements are immaterial both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Town of Belleair is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the Town and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you in the identity of the Town's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. The Town has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contract and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
23. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

25. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
26. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
27. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably with senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
28. The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as disclosed in the financial statements.
29. The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
30. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclosed all other joint ventures and other related organizations.
31. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
32. All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
33. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
34. Provisions for uncollectible receivables have been properly identified and recorded.
35. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
36. Revenues are appropriately classified in the statement of activities within program revenues, and general revenues.

37. Interfund, internal and intra-entity activity and balances have been appropriately classified and recorded.
38. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
39. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
40. We have appropriately disclosed the Town's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
41. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
42. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
43. With respect to the combining, nonmajor fund financial statements and schedules:

We acknowledge our responsibility for presenting the above information in accordance with accounting principles generally accepted in the United States of America, and we believe the above information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America, and we believe the above information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the above information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the above information.

Signature: _____

Signature: _____

Title: _____

Title: _____

Summary

To: Mayor and Commissioners
From: Micah Maxwell, Town Manager
Subject: Award of Althea Road project
Memo Date: 10/15/2014

Summary: The town has received bids for the Althea project, which includes Pinellas Road from Osceola Road north to Park Avenue and street lights on Laurie and Meredith Lanes.

Previous Commission Action: None,

Background/Problem Discussion: As part of its ongoing capital project list, the staff would like to move forward with approving a construction project which includes road, curb, and stormwater reconstruction, sidewalk repair, and the install and retrofit of street lighting. The remaining area of the original project (Pinellas from Park Avenue north to Ponce de Leon and Ponce de Leon west to Oleander) is part of a grant application that the town hopes to have approved October 2015.

Alternatives/Options:

1. Award bid to low bidder
2. Award bid to one of the other bidders
3. Do not award bid.

Financial Implications: Total project cost is \$1,557,845. The 2014/2015 budget for this project is \$2,000,000. The remaining amount will be reallocated to the capital projects fund.

Recommendation: Staff recommends that the town award the bid to Keystone Excavators.

Proposed Motion: I move that the town award bid to Keystone Excavators for the Althea project.

Bidder	Bid Amount
Keystone Excavators	\$1,557,845.30
Kamminga	\$1,560,319.20
Steve's Excavating and Paving	\$1,770,955.19
David Nelson Construction	\$1,941,310.80
Gator Grading and Paving	\$1,964,822.81
Gibbs and Registrar	\$2,447,110.60
MTM Contractors	\$2,477,816.00
Ajax Paving Industries	\$2,614,619.70