



AGENDA
WORKSHOP CITY COUNCIL MEETING
Monday, June 15, 2020, 6:00 PM
Council Chambers, 116 First Street, Neptune Beach, Florida

**THIS MEETING WILL BE CONDUCTED IN PERSON AND
VIA COMMUNICATIONS MEDIA TECHNOLOGY**

Virtual Meeting Information on Page 2

1. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE
2. AWARDS / PRESENTATIONS / RECOGNITION OF GUESTS
 - A. Audit Presentation by Purvis Gray
3. CITY MANAGER REPORT
4. COMMITTEE REPORTS
 - A. Land Use and Parks
 - B. Transportation and Public Safety
 - C. Finance, Charter and Boards
 - D. Strategic Planning and Visioning
5. PUBLIC COMMENTS
6. PROPOSED ORDINANCES / NONE
7. CONTRACTS / AGREEMENTS / NONE
8. ISSUE DEVELOPMENT
 - A. Candidates for Community Development Board Appointment Discussion
9. PUBLIC COMMENTS
10. COUNCIL COMMENTS
11. ADJOURN

INSTRUCTIONS FOR THE JUNE 15, 2020 CITY COUNCIL WORKSHOP

This Council Workshop will be conducted in Council Chambers with social distancing guidelines being observed. There is also the option of participating virtually as permitted in Governor Executive Order No. 20-69 and extended by Governor Executive Order 20-112. The City has adopted Emergency Rules Regarding to COVID-19 to Govern the Operation of Meetings of the City Council and Board of the City of Neptune Beach. Such rules are available from the City Clerk.

Members of the public may provide written comments in the following manner:

1. Email to the City Clerk prior to the meeting at clerk@nbfl.us.
2. Mailed via U.S. Mail to the City Clerk at 116 First Street, Neptune Beach, Florida, or by placing them in the drop box outside of City Hall, 116 First Street, Neptune Beach, Florida.
3. Fill out the speaker request form located at: <https://www.ci.neptune-beach.fl.us/home/webforms/request-address-council>

Only written comments of 300 words or less will be read into the record during the meeting. All other written comments received by the deadline will be entered into the record and distributed to the City Council.

The meeting can be observed in the following ways:

You may register to attend the GoToWebinar and view the meeting on your computer or dial in and listen on your telephone by visiting the following link:

<https://register.gotowebinar.com/register/2251852997788157200>

TO USE YOUR COMPUTER'S AUDIO:

When the webinar begins, you will be connected to audio using your computer's microphone and speakers (VoIP). A headset is recommended.

--OR--

TO USE YOUR TELEPHONE:

If you prefer to use your phone, you must select "Use Telephone" after joining the webinar and call in using the numbers below.

United States: +1 (415) 655-0052

Access Code: 638-319-616

Audio PIN: Shown after joining the webinar

Webinar ID: 871-967-915

Attendees joining via computer/smart device can refer to instructions below on how to join the webinar at : <https://support.goto.com/webinar/how-to-join-attendees>

For questions or additional information, please contact the City Clerk's office at (904) 270-2400, ext. 30

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation, including hearing assistance, to participate in this meeting should contact the City Clerk's Office no later than 48 hours prior to the meeting.

Honorable Mayor, City Councilors, and City Manager
City of Neptune Beach, Florida
Neptune Beach, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Neptune Beach, Florida (the City), for the year ended September 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 30, 2019. Professional standards also require that we communicate to you the following information related to our audit:

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Management's estimate of depreciation and accumulated depreciation, which is based on the useful lives determined by asset type.
- Management's estimate of the allowance for uncollectible accounts, which is based on historical trends and analysis of the collectability of individual accounts.
- Management's estimate of the other postemployment retirement benefits obligation is based on an actuarial valuation performed by a qualified actuary. These assumptions, if changed, could have a significant impact on the recorded amounts.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando

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*Members of American and Florida Institutes of Certified Public Accountants
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Honorable Mayor, City Councilors, and City Manager
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- Management’s estimate of the net pension liability for the City’s defined benefit pension plan is based on the actuarial valuation performed by a qualified actuary. As permitted by GASB Statement No. 68, the City elected to use a measurement date to record the net position liability and related deferred inflows and outflows, that is one year prior to the reporting date. The net pension liability represents the difference between the value of pension plan assets and the total pension liability, which is measured using various actuarial assumptions. These assumption, if changed, could have a significant impact on the recorded amounts.

We evaluated the key factors and assumptions used to develop the estimates described above in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 11, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Honorable Mayor, City Councilors, and City Manager
City of Neptune Beach, Florida
Neptune Beach, Florida

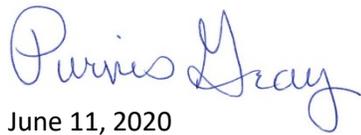
Other Matters

We applied certain limited procedures to the required supplementary information (RSI) (as described in the table of contents to the financial statements) which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information (as described in the table of contents), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, 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 compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.



June 11, 2020
Gainesville, Florida