



**SONOMA BAY
COMMUNITY DEVELOPMENT
DISTRICT**

**PALM BEACH COUNTY
REGULAR BOARD MEETING
OCTOBER 9, 2023
10:30 A.M.**

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.sonomabaycdd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
Sonoma Bay Clubhouse
3600 Sonoma Drive
Riviera Beach, Florida 33404
REGULAR BOARD MEETING
October 9, 2023
10:30 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
 - 1. June 12, 2023 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
- H. New Business
 - 1. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 6
- I. Auditor Selection Committee
 - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 11
- J. Administrative Matters
 - 1. Financial Report.....Page 86
- K. Board Members Comments
- L. Adjourn

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Sonoma Bay Community Development District will hold Regular Meetings in the Sonoma Bay Clubhouse located at 3600 Sonoma Drive, Riviera Beach, Florida 33404, at 10:30 a.m. on the following dates:

**October 9, 2023
November 13, 2023
December 11, 2023
January 8, 2024
February 12, 2024
March 4, 2024
April 8, 2024
May 13, 2024
June 10, 2024
July 8, 2024
August 12, 2024
September 9, 2024**

The purpose of the meetings is to conduct any and all business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 five (5) days prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT

www.sonomabaycdd.org

PUBLISH: THE PALM BEACH POST 09/29/23

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
PUBLIC HEARING & REGULAR BOARD MEETING
JUNE 12, 2023**

A. CALL TO ORDER

The June 12, 2023, Regular Board Meeting of the Sonoma Bay Community Development District (the “District”) was called to order at 10:36 a.m. in the Sonoma Bay Clubhouse located at 3600 Sonoma Drive, Riviera Beach, Florida 33404.

B. PROOF OF PUBLICATION

Proof of publication was presented which stated that notice of the Regular Board Meeting had been published in the *Palm Beach Post* on September 30, 2022, as part of the District’s Fiscal Year 2022/2023 Meeting Schedule, as legally required.

C. ACCEPT AND RECEIVE BOARD RESIGNATION

A **motion** was made by Ms. Carter, seconded by Ms. Dennis and passed unanimously accepting Sherman Cogle’s resignation.

D. ESTABLISH A QUORUM

It was determined that the attendance of Chairperson Dorothy Dennis, Vice Chairperson Jordia Spence and Supervisor Pamela Carter constituted a quorum and it was in order to proceed with the meeting.

Staff present included: District Manager Sylvia Bethel of Special District Services, Inc.; and District Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

Also present were several District residents.

E. ADDITIONS OR DELETIONS TO THE AGENDA

There were no additions or deletions to the agenda.

F. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

G. APPROVAL OF MINUTES

1. April 10, 2023, Regular Board Meeting

The minutes of the April 10, 2023, Regular Board Meeting were presented for Board consideration.

A **motion** was made by Ms. Carter, seconded by Ms. Dennis and passed unanimously approving the minutes of the April 10, 2023, Regular Board Meeting, as presented.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

H. PUBLIC HEARING

1. Proof of Publication

Proof of publication was presented which stated that notice of the Public Hearing had been published in the *Palm Beach Post* on May 23, 2023, and May 20, 2023, as legally required.

2. Receive Public Comment on Fiscal Year 2023/2024 Final Budget

The residents in attendance expressed their major concern in the increase in assessments. What is the reason for the increase? Ms. Bethel explained that the Board increased the assessments in the hopes of providing better security. The Board wanted to set up a Workshop with the HOA to discuss security: have the CDD pay for security at the guardhouse and the HOA provide the rover. The HOA made it very clear that they did not want to sit down with the CDD to discuss security. A lengthy discussion ensued.

Mr. George explained that the CDD was fully responsible for security at one point however, there were several complaints that security could not do what the HOA needed them to do. Mr. George went on to explain that the CDD cannot enforce HOA rules due to the fact that the HOA is a private entity. The residents advised that the current security was a joke and that should be corrected before trying to add additional security. In addition, the schedule for CDD meetings is not convenient for residents to attend. Ms. Bethel explained that the CDD and the HOA were two separate entities and their concerns about security should be addressed to the HOA's office. Ms. Bethel also explained that the meeting schedule was already set when the current Board Members joined and it was never changed, but the Board has the ability to revise the schedule today if they would like, as it is up to them.

Ms. Spence noted that this was just a proposed amount and was not final. She also noted that she is a resident like everyone present at the meeting except for staff and shared the same concerns as all of them. This was for other security options for the safety of the community. Other residents stated that they would like this line item brought back down to zero and maybe this could be addressed for the next budget and they will address their concerns with the HOA. Ms. Bethel stated that if there are no further comments, the Board will discuss to make their final decision.

Ms. Carter stated the contingency could possibly be used for additional security. Ms. Bethel indicated that there was \$27,900 in contingency for the Board to use for additional expenses. The Board agreed to zero out the security line item and utilize the contingency for additional security if needed.

There being no further comments from the public, the Public Hearing was closed and the Regular Board Meeting was reconvened.

3. Consider Resolution No. 2023-02 – Adopting a Fiscal Year 2023/2024 Final Budget

Resolution No. 2023-02 was presented, entitled:

RESOLUTION NO. 2023-02

A RESOLUTION OF THE SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2023/2024 BUDGET.

A **motion** was made by Ms. Dennis, seconded by Ms. Carter and passed unanimously adopting Resolution No. 2023-02, amended to reflect the security line item in the amount of \$150,000 being zeroed out.

I. OLD BUSINESS

There were no Old Business items to come before the Board.

J. NEW BUSINESS

1. Consider Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Meeting Schedule

Resolution No. 2023-03 was presented, entitled:

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Bethel advised that the meeting schedule was normally the second Monday of the month, but March 4, 2024, was changed to the first Monday due to staff being unavailable on the second Monday. Ms. Bethel noted that if the Board would like to make any changes to the schedule this would be the time to do so. The Board agreed that the meeting schedule worked best for them.

A **motion** was made by Ms. Dennis, seconded by Ms. Carter and passed adopting Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Meeting Schedule, as presented.

2. Consider Appointment of Audit Committee and Approval of Evaluation Criteria

Ms. Bethel explained that they had an audit contract for 3 years with an additional two-year renewal option. However, the contract expired and now it was time to select another auditor. Ms. Bethel directed the Board’s attention to Page 16 of the meeting booklet. Mr. George explained the auditor selection criteria. Ms. Bethel stated that the Board must select an audit committee then approve the evaluation criteria.

A **motion** was made by Ms. Spence, seconded by Ms. Dennis and passed unanimously approving selecting the entire CDD Board as the audit committee and approving the evaluation criteria.

K. ADMINISTRATIVE MATTERS

1. Financial Report

Ms. Bethel directed the Board’s attention to the financials in the meeting booklet.

Mr. George reminded the Board that their 2022 Form 1s were due July 1, 2023.

L. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

M. ADJOURNMENT

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 11:24 a.m. on a **motion** made by Ms. Carter, seconded by Ms. Dennis and passed unanimously.

Secretary

Chairperson

RESOLUTION NO. 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Sonoma Bay Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2022/2023 attached hereto as Exhibit “A” is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 9th day of October, 2023.

ATTEST:

**SONOMA BAY
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice Chairperson

Sonoma Bay
Community Development District

**Amended Final Budget For
Fiscal Year 2022/2023
October 1, 2022 - September 30, 2023**

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- I **AMENDED FINAL OPERATING FUND BUDGET**
- II **AMENDED FINAL DEBT SERVICE FUND BUDGET**

AMENDED FINAL BUDGET
SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 ORIGINAL BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
O & M Assessments	132,818	133,187	133,187
Debt Assessments	173,041	173,244	173,244
Other Revenues	0	0	0
Interest Income	240	4,246	4,146
TOTAL REVENUES	\$ 306,099	\$ 310,677	\$ 310,577
EXPENDITURES			
Supervisor Fees	11,000	4,200	4,200
Payroll Taxes - Employer	880	312	312
Engineering/Inspections	1,500	0	0
Fountain Maintenance	0	241	241
Lighting	13,000	13,000	11,383
Contingency	29,000	15,000	0
Management	29,484	29,484	29,484
Legal	13,000	10,000	7,942
Assessment Roll	7,500	7,500	7,500
Audit Fees	3,800	3,800	3,800
Insurance	6,200	6,134	6,134
Legal Advertisements	2,300	1,100	664
Miscellaneous	1,000	750	444
Postage	500	270	260
Office Supplies	900	550	507
Dues & Subscriptions	175	175	175
Trustee Fee	2,500	2,500	2,500
Continuing Disclosure Fee	350	350	350
Website Management	2,000	2,000	2,000
TOTAL EXPENDITURES	\$ 125,089	\$ 97,366	\$ 77,896
REVENUES LESS EXPENDITURES	\$ 181,010	\$ 213,311	\$ 232,681
Bond Payments	(162,659)	(165,839)	(165,839)
BALANCE	\$ 18,351	\$ 47,472	\$ 66,842
County Appraiser & Tax Collector Fee	(6,117)	(3,781)	(3,781)
Discounts For Early Payments	(12,234)	(10,184)	(10,184)
EXCESS/ (SHORTFALL)	\$ -	\$ 33,507	\$ 52,877
Carryover From Prior Year	0	0	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ 33,507	\$ 52,877

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
FUND BALANCE AS OF 9/30/23

\$79,343
\$33,507
\$112,850

AMENDED FINAL BUDGET
SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 9/29/23
REVENUES			
Interest Income	25	4,750	4,649
NAV Tax Collection	162,659	165,839	165,839
Total Revenues	\$ 162,684	\$ 170,589	\$ 170,488
EXPENDITURES			
Principal Payments	110,000	110,000	110,000
Interest Payments	47,550	49,294	49,294
Bond Redemption	5,134	0	0
Total Expenditures	\$ 162,684	\$ 159,294	\$ 159,294
Excess/ (Shortfall)	\$ -	\$ 11,295	\$ 11,194

FUND BALANCE AS OF 9/30/22	\$126,167
FY 2022/2023 ACTIVITY	\$11,295
FUND BALANCE AS OF 9/30/23	\$137,462

Notes

Reserve Fund Balance = \$40,419*. Revenue Fund Balance = \$97,043*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$22,903.

* Approximate Amounts

Series 2015 Bond Refunding Information

Original Par Amount =	\$2,240,000	Annual Principal Payments Due:
Interest Rate =	3.17% - 5.45%	May 1st
Issue Date =	August 2015	Annual Interest Payments Due:
Maturity Date =	May 2035	May 1st & November 1st
Par Amount As Of 9/30/23 =	\$1,445,000	

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
RANKING OF AUDITOR PROPOSALS
FOR FISCAL YEAR ENDING 9/30/23**

Criteria	Point Range	Audit Firms	
		Grau & Associates	Nowlen Holt & Miner
Ability of Personnel: (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	9
Proposer's Experience: (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	9	8
Understanding of Scope of Work: Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	9	8
Ability to Furnish the Required Services: Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	9	8
Price: Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	9	9
TOTAL POINTS	50	45	42
BID PRICE - 2022/2023 AUDIT		\$3,400.00	\$3,400.00
BID PRICE - 2023/2024 AUDIT		\$3,500.00	\$3,500.00
BID PRICE - 2024/2025 AUDIT		\$3,600.00	\$3,600.00
BID PRICE - 2025/2026 AUDIT		\$3,700.00	\$3,700.00
BID PRICE - 2026/2027 AUDIT		\$3,800.00	\$3,700.00
COMMENTS:		Currently the auditing firm for more than 200 CDD's	Currently the auditing firm for more than 30 Governmental Entities.
RECOMMENDATION:	Both firms have the capacity to perform the audit. Management recommends that Grau & Associates, the current auditor for the District and the firm with the most experience, be selected to perform the September 30, 2023, 2024 and 2025 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/26, FYE 9/30/27).		

Note: 2023/2024 Budget For Audit Services is \$3,900.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SONOMA BAY

Community Development District

Proposal Due: September 26, 2023
4:00PM

Submitted to:

Sonoma Bay
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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September 26, 2023

Sonoma Bay Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023-2025, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Sonoma Bay Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

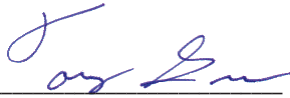
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



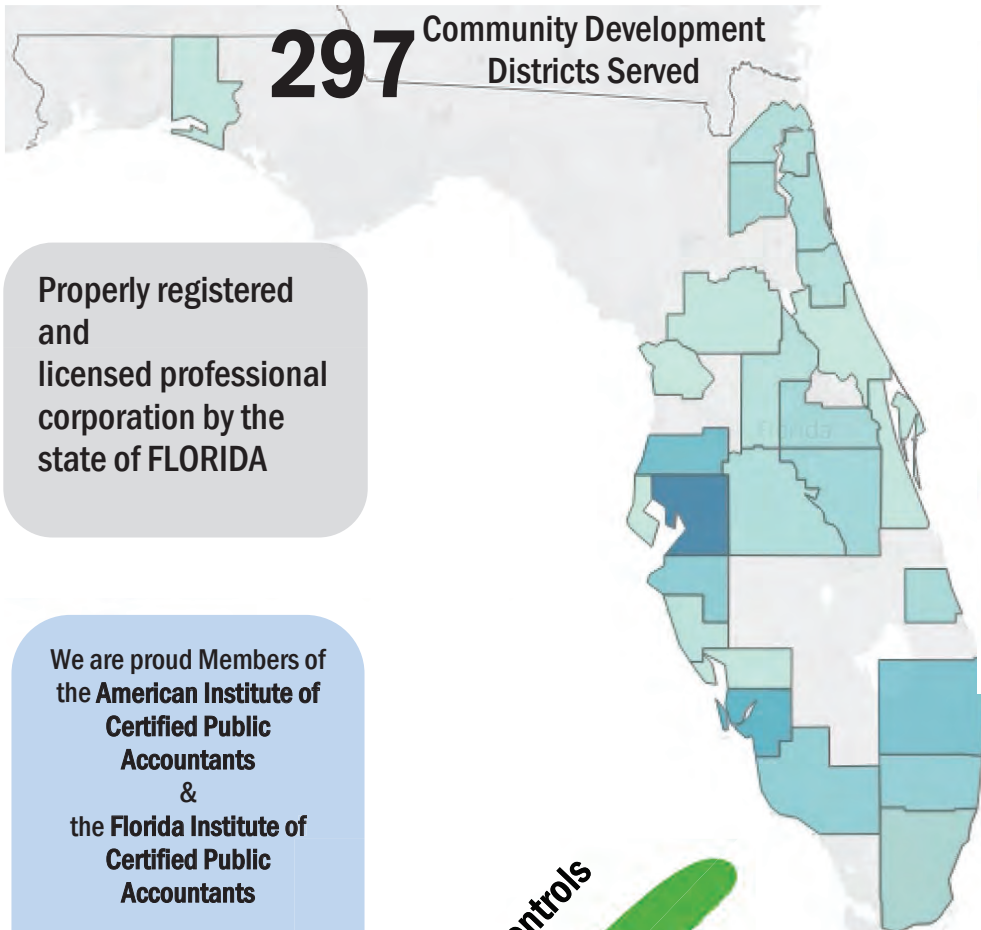
3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

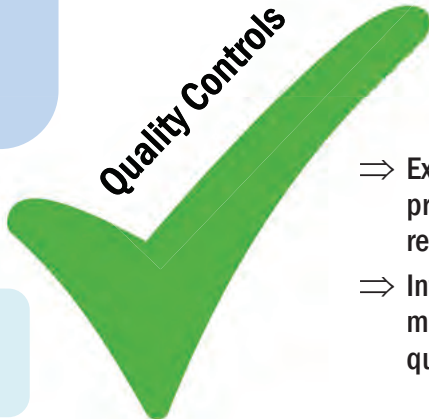
Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

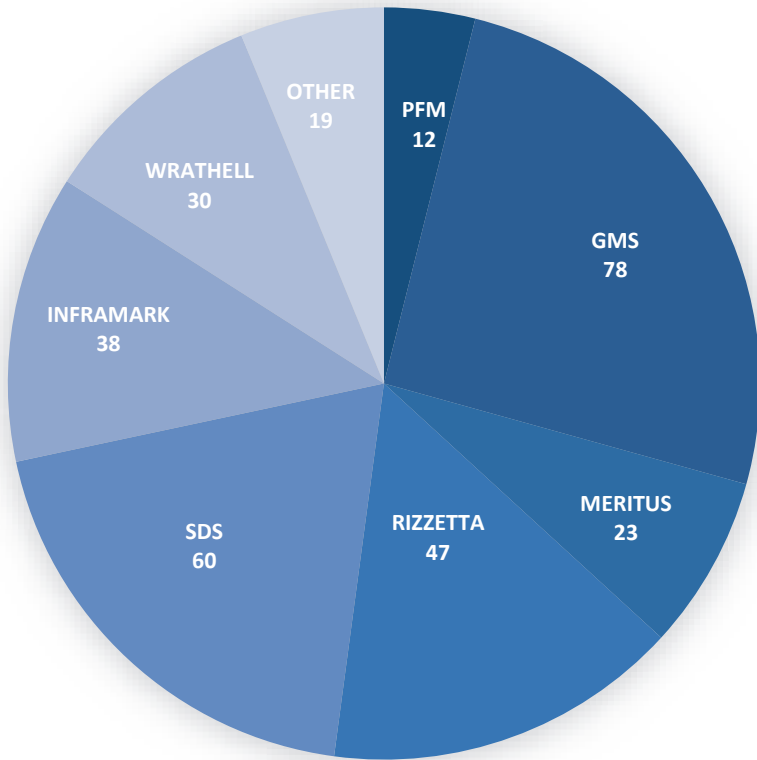
Firm Number: 900004390114

Review Number: 594791

Firm & Staff Experience



GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Racquel McIntosh, CPA (Partner)

*Years Performing Audits: 18+
CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



**Antonio 'Tony' J. Grau, CPA
Partner**

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

- | | |
|--|--|
| Bayside Improvement Community Development District | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I,II,IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
 Florida Institute of Certified Public Accountants Government Finance Officers Association Member
 City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact: rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other

Total Hours

Hours

38

56

94 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

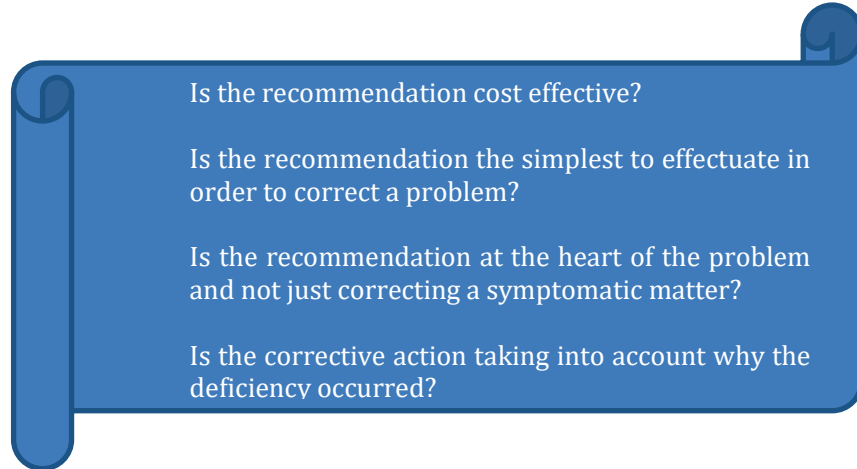
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2023	\$3,400
2024	\$3,500
2025	\$3,600
2026	\$3,700
2027	<u>\$3,800</u>
TOTAL (2023-2027)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Fund	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Sonoma Bay Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**



Proposal for Independent Auditing Services

**Sonoma Bay
Community Development District**

September 26, 2023



Nowlen, Holt & Miner, P.A.

Edward T. Holt, Managing Partner

**515 N. Flagler Drive, Suite 1700
Post Office Box 347
West Palm Beach, FL 33402
Telephone: (561) 659-3060
Fax: (561) 835-0628
eth@nhmcpa.com**



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NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, RETIRED, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCIA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WEI PAN, CPA
WILLIAM C. KISKER, CPA
RICHARD E. BOTTS, CPA

September 26, 2023

Sonoma Bay Community
Development District
c/o Special District Services, Inc.
2501A Burns Road
Palm Beach Gardens, Florida 33410

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

Audit Selection Committee:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Sonoma Bay Community Development District (the "District") for the fiscal years ending September 30, 2023, 2024, and 2025, with an option for an additional two-year renewal.

We understand the scope of services requested by the District as outlined in the District's RFP. We are committed to exceeding the performance specifications outlined and meeting all the District's time requirements.

Nowlen, Holt & Miner, P.A ("NH&M") was established in 1961, and since that time we have maintained an office in West Palm Beach, Florida. We are a local firm that has a professional staff of twelve people. NHM believes our expansive governmental experience, quality of team members, and emphasis on client satisfaction make our firm the best qualified to provide audit services to the District.

Our firm is best qualified to perform the engagement and provide the District with the following added advantages:

- **Auditor Rotation** – NH&M understands the transition from one audit firm to another can be a challenging process. Our team has extensive experience in successfully managing the transition process with minimal disruption to the District's staff. We will work closely with the District to perform an efficient audit, meet deadlines, and issue reports.
- **Communication** – NH&M strives to build strong relationships with our clients. An essential part of this relationship is communication. NH&M has a firm policy of responding to phone calls and/or emails within 24 hours. We encourage clients to call year-round to discuss questions or concerns as they arise. Our team is always prepared to answer questions or discuss audit issues at no additional charge.
- **Governmental Experience** – NH&M has served a remarkable number of South Florida governmental entities for over 50 years. Unlike many other firms, NH&M's primary focus is governmental entities. Consequently, our team has mastered the elements of the audit process and is prepared to resolve issues typical to governmental entities such as the District.

- **Location** – Our location in downtown West Palm Beach will allow us to address and resolve any audit issues efficiently, effectively and in a timely manner. All of our team members are well-aware of and in tune with the essential needs of South Florida governments. Consequently, our auditors will be able to anticipate, address and resolve all audit issues promptly and expeditiously.
- **Staff Continuity/Professional Qualifications** – We are proud to have high staff retention and minimal turnover. Our engagement team will remain consistent from year-to-year and will include experienced individuals. Such continuity, stability and teamwork give our employees valuable client and industry-specific knowledge, which in turn maximizes audit efficiency and strengthens our working relationship with the District.
- **Additional Resources** – We are members of CPAmerica International, Inc., an international association of independent accounting firms. For this reason, we can draw from the vast consulting resources of CPAmerica International with more than 200 independent accounting and advisory firms in more than 130 countries around the world (see Appendix A).

Our proposal outlines our qualifications and expertise further. Thank you for giving us the opportunity to present our credentials. We are confident our qualifications make us the ideal firm to fulfill your audit needs and would like to emphasize our desire to serve as the District's auditors. Again, thank you for your consideration, and we look forward to serving as your auditors.

FIRM CONTACT AND INFORMATION

Edward T. Holt, President, 515 N. Flagler Drive, Suite 1700, West Palm Beach, Florida 33401, (561) 659-3060. Mr. Holt is authorized to bind the offeror. This proposal is a firm and irrevocable offer for ninety (90) days. If you have any questions about this proposal, please contact Ed Holt at (561) 659-3060.

Sincerely,

A handwritten signature in blue ink that reads "Edward T. Holt". The signature is written in a cursive style and is positioned above the printed name of the firm.

Nowlen, Holt & Miner, P.A.

Profile of the Firm

About Nowlen, Holt & Miner, P.A.

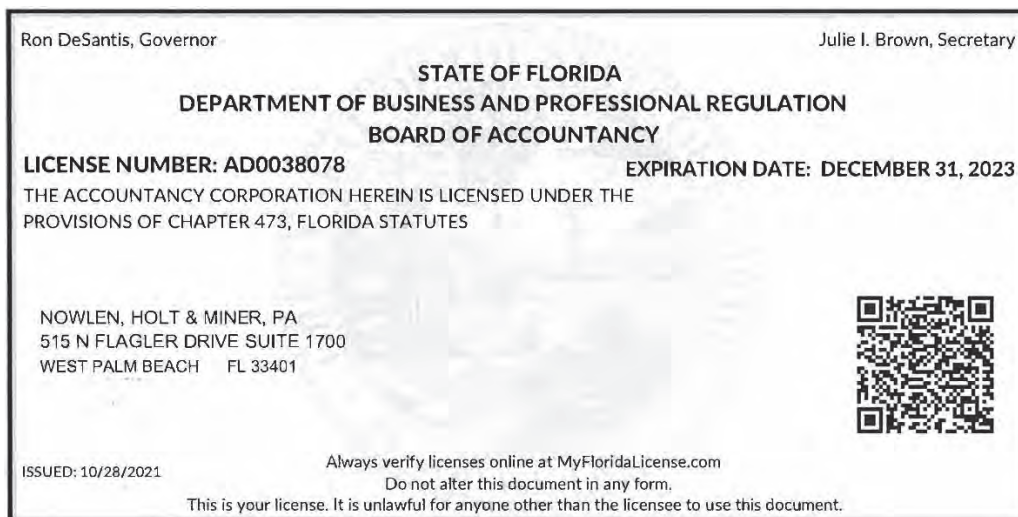
NH&M is a local firm of certified public accountants. Established in 1961, we have offices in West Palm Beach and Belle Glade, Florida. We are a full-service firm that provides audit, accounting, tax, business valuation, forensic accounting, litigation support and management services. NH&M's philosophy is to combine the knowledge of experienced professionals with the responsiveness and flexibility of a local CPA firm. We have flipped the typical staff "pyramid" where much of the work is performed by partners and managers instead of first year team members.

Independence

As defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards, Nowlen, Holt & Miner, P.A. is independent of the Sonoma Bay Community Development District and any component units of the District. Our firm has no potential or existing conflicts of interest with the District. We will give the District written notice of any professional relationships entered into during the period of the engagement that might create a conflict of interest. Our proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

Licensed to Practice in Florida

NH&M is an entity licensed to practice in Florida. All key team members are Certified Public Accountants, are properly licensed to practice in Florida, and are qualified to perform governmental audits. Our firm and all professionals are members in good standing of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA) and comply with the continuing professional education requirements of the AICPA, including those educational requirements established by quality control standards. A copy of NH&M's State of Florida Board of Accountancy Business License is shown below.





Partner, Supervisory, and Staff Qualifications and Experience

Staff Continuity and Longevity

Hiring and retaining highly qualified professionals is at the core of our firm’s business philosophy. We believe staff retention is a crucial factor in increasing audit efficiency and maintaining high levels of client satisfaction.

The following table outlines our staff’s experience and length of employment with the firm.

Professional Staff	Years of Experience in Public	Years of Employment with NH&M
Partners		
Edward T. Holt, CPA	52	52
Robert W. Hendrix, CPA	45	45
Terry L. Morton, CPA	35	35
N. Ronald Bennett, CPA, CFF	35	35
Alexia G. Varga, CPA, CFE	22	22
Edward T. Holt, Jr., CPA	19	19
Brian J. Brescia, CPA, CFP®	18	16
Sub-Total	226	224
Managers		
William C. Kisker, CPA	48	18
Mark Bymaster, CPA, CFE	16	16
Sub-Total	64	34
Supervisors		
Ryan Shore, CPA	11	10
Wei Pan, CPA	11	11
Sub-Total	22	21
Staff		
Emilie Hendrix	16	16
Kristy Rowe	4	4
Sub-Total	20	20
Professional Staff Total	332	299



Audit Team Members

Managing Partner

Edward T. Holt, CPA

Key Roles

- Responsible for overall audit practice
- Assumes responsibility for quality control throughout firm
- Assures all commitments to clients are timely met
- Selects and assigns appropriate staff to engagements
- Reviews audit documentation, financial statements, reports and management letters
- Meets with clients on material matters
- Signs audit reports and management letters

Audit Partner

Robert W. Hendrix, Jr., CPA
Terry L. Morton, CPA
N. Ronald Bennett, CPA

Key Roles

- Develops overall audit approach, including preparing audit programs
- Coordinates audit planning, development and timeline
- Maintains client contact and communications regarding audit progress, significant findings and any client questions
- Supervises audit team members to ensure quality control throughout audit engagement
- Reviews workpapers, audit reports and financial statements

Manager

William C. Kisker, CPA
Mark Bymaster, CPA, CFE

Key Roles

- Implements audit approach
- Performs risk assessment procedures to document understanding of client, including internal controls
- Maintains client contact and communication regarding any client questions
- Researches technical accounting and audit issues as necessary
- Recommends audit adjustments for partners review
- Reviews workpapers of seniors and staff accountants
- Reviews financial statements and audit reports
- Prepares management letter for partners review

Senior/Staff

Kristy Rowe

Key Roles

- Performs audit procedures as required by audit programs
- Documents understanding of client's internal control
- Prepares financial statements and audit reports for management's review
- Maintains and update audit documentation records
- Confirms asset and liability account balances
- Performs analytical procedures
- Performs tests of compliance

Audit Team

To provide the District with optimal audit service, we have assembled a talented audit team whose knowledge and experience will be ideal to meet the requirements of the District. All of our key team members have more than 15 years of governmental auditing experience and is a licensed CPA. It is NH&M's policy not to assign first year staff to a new engagement; therefore, the District will not have to train their auditors. The proposed engagement team is as follows:

Edward T. Holt, CPA – Audit Engagement Partner, in our West Palm Beach office, oversees responsibility for the engagement team and signing the final reports. Ed has managed the audits of over 100 different entities throughout his 52 years of auditing experience. His diverse experience includes governmental, non-profit, retail and construction industries.

N. Ronald Bennett, CPA – Quality Control Review Partner, in our West Palm Beach office, responsible for reviewing the form and content of the audit workpapers, the independent auditor's report, and other documents to ensure firm and industry standards have been met. Ron has been with the firm for 35 years and has extensive experience in auditing governmental entities and grant compliance testing.

Terry L. Morton, CPA (Key Member) – Technical Review Partner, in our West Palm Beach office, responsible for assigning personnel, reviewing the financial statements, independent auditor's report and other documentations, maintaining client contact and overall engagement team oversight. Terry has been with the firm for 35 years and received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA.

William C. Kisker, CPA and Mark J. Bymaster, CPA, CFE (Key Members) – Audit Managers, in our West Palm Beach office, responsible for daily client contact, executing and supervising the day-to-day fieldwork during the audit, developing audit programs, preparing the financial statements and reports, reviewing the work of senior and staff, and reporting to the partners on the status of the engagement. Both Bill and Mark have over 15 years of experience auditing local governments in Florida including municipalities and special districts.

Senior/Staff Members – If additional team members are necessary, we will assign a senior or staff member to work on the District engagement. Senior/Staff members will execute the day-to-day fieldwork during the audit and will report directly to the audit managers. Any staff members assigned to the District's engagement will be working out of our West Palm Beach office.

EDWARD T. HOLT, CPA

Edward T. Holt is a partner with Nowlen, Holt & Miner, P.A. with 52 years of experience. He received his B.B.A from Arkansas A&M. He has managed the audits of over 100 different entities. His diverse experience includes governmental, non-profit, retail, construction, and coordinating the firm's continuing professional education program. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Government Finance Officers' Association
- Chamber of Commerce of the Palm Beaches
- CPAmerica International – Council Member

Relevant Continuing Professional Education

Some of Ed's more current seminars include the following:

- | | |
|---|--|
| • 06/17 Fraud Examination for Managers and Auditors | • 08/18 Government Accounting and Financial Reporting |
| • 10/17 GASB Fair Value Audit & Accounting Issues | • 12/18 Government Accounting |
| • 10/17 New Single Audit Uniform Guidance Requirements | • 06/19 2018 Yellow Book |
| • 11/17 Fraud Risk in the SLG Environment | • 09/19 GASB Implementation Guides for Fiduciary Activities and Leases |
| • 11/17 Efficient Single Audits and Changes to the Federal Audit Clearing House | • 06/20 FGFOA 2020 Annual Conference |
| • 05/18 Non-Profit Update | • 05/21 FGFOA 2021 Annual Conference |
| | • 06/22 Annual Accounting and Auditing Update & Review |
| | • 06/23 Auditing Developments |

Non-Profit Experience

As partner or our auditing team, Ed has directed the following audits of non-profit organizations:


- | | |
|---|--|
| • Adopt-A-Family of the Palm Beaches, Inc. | • Hospice Foundation of Palm Beach County, Inc. |
| • Alzheimer's Association, Southeast Florida Chapter | • H.E.A.R.T., Inc. |
| • Area Agency on Aging of Palm Beach/Treasure Coast, Inc. | • Help Becomes Hope, Inc. |
| • Better Business Bureau of Palm Beach County, Inc. | • Hendry-Glades Mental Health Clinic, Inc. |
| • Catholic Charities of the Dioceses of Palm Beach | • Institute for Ethnomedicine, Inc. |
| • Center for Children in Crisis, Inc. | • New Beginnings Development Center, Inc. |
| • Comprehensive Aids Program of Palm Beach County, Inc. | • Parent-Child Center, Inc. |
| • District IX Health Council, Inc. | • Palm Beach County Chapter, The American Red Cross |
| • Early Learning Coalition of Broward | • Palm Beach Dramaworks, Inc. |
| • Early Learning Coalition of Palm Beach | • Preservation Foundation of Palm Beach County, Inc. |
| • Executive Service Corps of Southeast Florida | • St. Andrew's Residence of the Palm Beaches, Inc. |
| • Florida Community Health Centers, Inc. | • Seagull Industries for the Disabled, Inc. |
| • Glades Area ARC | • South America Mission, Inc. |
| • Haitian Center for Family Services, Inc. | • The Lords Place, Inc. |
| • Hanley Center, Inc. | • Urban League of Palm Beach County |
| • Hanley Center Foundation, Inc. | • World Servants, Inc. |
| | • Young Women's Christian Association |


Governmental Experience

Ed has also directed the audits of the following governmental entities:

- Children’s Services Council of Broward County
- Children’s Services Council of Palm Beach County
- City of Boynton Beach
- City of Greenacres
- City of Lake Worth
- City of Pahokee
- City of Palm Beach Gardens
- City of Parkland
- City of Riviera Beach
- City of Riviera Beach CRA
- City of South Bay
- Conventional Low-Income Housing Development of Commerce – Economic Development Administration
- Crossings at Fleming Island Community Development District
- Department of Housing and Urban Development – Community Development Block Grants
- Department of Labor, CETA
- Florida Governmental Utility Authority
- Glades Utility Authority
- Hendry County
- Housing Authority of West Palm Beach
- Jupiter Inlet Colony
- Jupiter Inlet District
- Loxahatchee River Environmental Control District
- North Palm Beach Heights Water Control District
- Okeechobee Utility Authority
- Palm Beach County
- Palm Beach County Solid Waste Authority
- Port of Palm Beach
- Revenue Sharing Financial and Compliance Audits
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- Seacoast Utility Authority
- Section 8 Housing Assistance Payments
- Section 23 Low Income Housing
- South Lake Worth Inlet District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Juno Beach
- Town of Lake Clarke Shores
- Town of Lake Park
- Town of Lantana
- Town of Loxahatchee Groves
- Town of Mangonia Park
- Town of Ocean Ridge
- Town of Ocean Breeze
- Town of Palm Beach
- Town of Palm Beach Shores
- Town of Sewall’s Point
- Town of South Palm Beach
- Village of North Palm Beach
- Village of Palm Springs
- Village of Royal Palm Beach
- Village of Tequesta
- West Palm Beach Golf Commission

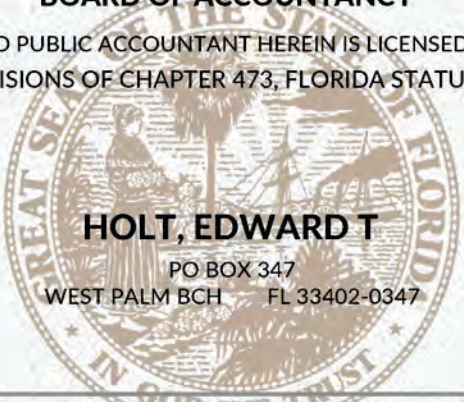
Ron DeSantis, Governor Melanie S. Griffin, Secretary



**STATE OF FLORIDA**
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION


BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

**HOLT, EDWARD T**
PO BOX 347
WEST PALM BCH FL 33402-0347

LICENSE NUMBER: AC0004484

EXPIRATION DATE: DECEMBER 31, 2023
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N. RONALD BENNETT, CPA, ABV, CVA, CFF

N. Ronald Bennett is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 35 years. His education includes an MBA in Finance from Florida State University where he was also a member of Beta Gamma Sigma Honor Society, and a Bachelor of Aerospace Engineering (with high honors) from Georgia Institute of Technology. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- American Society of Mechanical Engineers
- National Association of Certified Valuation Analysts
- Association of Certified Fraud Examiners

Relevant Continuing Professional Education

Some of Ron's more current seminars include the following:

- 05/16 GASB Statements 74 and 75
- 06/16 FGFOA 2016 Annual Conference
- 10/16 GASB Fair Value: Audit and Accounting Issues
- 10/16 New Single Audit Uniform Guidance Requirements
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 11/16 Fraud Risk in the SLG Environment
- 04/17 Fraud Examination for Managers and Auditors
- 06/17 FGFOA 2017 Annual Conference
- 06/18 FGFOA 2018 Annual Conference
- 07/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

Governmental Experience


While with the firm Ron has managed the audits of the following governmental entities:

- Bolles Drainage District
- City of Boynton Beach
- City of Greenacres
- City of Lake Worth
- City of Pahokee
- City of Parkland
- City of Riviera Beach
- City of Riviera Beach CRA
- Clewiston Drainage District
- Disston Island Conservancy District
- East Beach Water Control District
- East Shore Water Control District
- Gladeview Water Control District
- Highland Glades Water Control District
- North Palm Beach Heights Water Control District
- Pahokee Water Control District
- Pelican Lake Water Control District
- Pine Tree Water Control District
- Ritta Drainage District
- Port of Palm Beach District
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- Shawano Water Control District
- Solid Waste Authority of Palm Beach County
- South Florida Conservancy District
- South Lake Worth Inlet District
- South Shore Drainage District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Lake Clarke Shores
- Town of Manalapan
- Town of Ocean Ridge
- Town of Palm Beach
- Town of Palm Beach Shores
- Town of South Palm Beach
- West Palm Beach Downtown Development Authority

Non-Profit Experience


While with the firm Ron has worked on the audits of the following non-profit entities:

- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of Palm Beach County, Inc.
- Palm Beach County Chapter, The American Red Cross
- South American Mission, Inc.
- Western Palm Beach County Mental Health Clinic
- World Servants, Inc.



Ron DeSantis, Governor

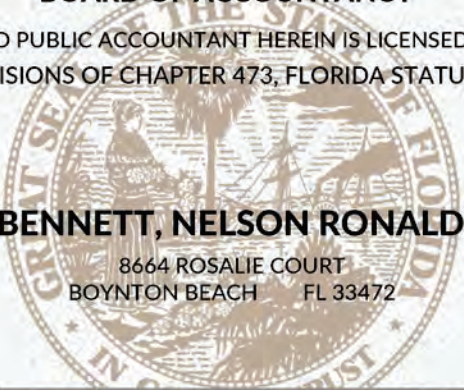
Melanie S. Griffin, Secretary



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BENNETT, NELSON RONALD
8664 ROSALIE COURT
BOYNTON BEACH FL 33472

LICENSE NUMBER: AC0019988

EXPIRATION DATE: DECEMBER 31, 2023

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TERRY L. MORTON, JR., CPA

Terry L. Morton, Jr. is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 35 years. His education includes a B.S. (with honors) and M.Acc. from the University of Florida. He has also received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- Gold Coast Area, Kairos Prison Ministry, Chairman

Relevant Continuing Professional Education

Some of Terry's more current seminars include the following:

- 04/19 Fraud, Automated Controls & Cybersecurity
- 06/19 Changes to *Government Auditing Standards*
- 06/19 Ethics and Professional Conduct
- 06/19 Auditing Developments
- 08/19 COSO Internal Controls
- 09/19 FICPA State and Local Government Conference
- 09/19 Common Errors in Not for Profit Financial Reporting
- 09/19 GASB Implementation - Leases
- 05/20 Using Microsoft Teams for Remote Work
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

Governmental Experience

While with the firm Terry has managed the audits of the following governmental entities:

- Belle Glade Housing Authority
- Children's Services Council of Broward County
- Children's Services Council of Palm Beach County
- City of Belle Glade
- City of Greenacres
- City of Pahokee
- City of Palm Beach Gardens
- City of Riviera Beach
- City of Riviera Beach CRA
- Crossings at Fleming Island CDD
- Everglades Agricultural Area Environmental Protection District
- Florida Governmental Utility Authority
- Glades Utility Authority
- Hendry County
- High Ridge/Quantum CDD
- Jupiter Inlet District
- Loxahatchee River Environmental Control District
- Marsh Harbour CDD
- North Palm Beach Heights Water Control District
- Okeechobee Utility Authority
- Palm Beach County
- Palm Beach Plantation CDD
- Port of Palm Beach
- Riverside Park CDD
- Seacoast Utility Authority
- Solid Waste Authority of Palm Beach County
- Town of Gulf Stream
- Town of Jupiter Inlet Colony
- Town of Lake Park
- Town of Loxahatchee Groves
- Town of Mangonia Park
- Town of Palm Beach Shores
- Town of Sewall's Point
- Village of North Palm Beach
- Village of Tequesta
- West Palm Beach Golf Commission

Non-Profit Experience

While with the firm Terry has worked on the audits of the following non-profit entities:

- Adopt-A-Family of the Palm Beaches, Inc.
- Alzheimer’s Association, Southeast Florida Chapter
- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of PBC, Inc.
- Catholic Charities of the Dioceses of Palm Beach
- Center for Children in Crisis, Inc.
- Comprehensive Aids Program of Palm Beach County, Inc.
- Doveland, Inc.
- Early Learning Coalition of Broward
- Early Learning Coalition of Palm Beach
- Executive Service Corps of Southeast Florida
- Florida Community Health Centers, Inc.
- Florida Community Health Centers, Inc. Retirement Plan
- Glades Area ARC
- Glades Community Development Corporation
- Glades Diamond, Inc.
- Glades Pioneers, Inc.
- Haitian Center for Family Services, Inc.
- Hanley Center, Inc
- Hanley Center Foundation, Inc.
- Healthy Start Prenatal and Infant Care, Inc.
- Help Becomes Hope, Inc.
- Hospice Foundation of Palm Beach County, Inc.
- Hospice of Palm Beach County, Inc.
- Institute for Ethnomedicine, Inc.
- Loxahatchee River District
- Milagro Foundation, Inc.
- New Beginnings Community Development Center, Inc.
- NOAH Development Corporation
- NOAH, Inc.
- Parent-Child Center, Inc.
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Dramaworks, Inc.
- Palm Beach County Resource Center, Inc.
- South America Mission, Inc.
- Street Beat, Inc.
- The Lord’s Place, Inc.
- Urban League of Palm Beach County
- Western Palm Beach County Mental Health Clinic
- World Servants, Inc.
- Young Women’s Christian Association



Ron DeSantis, Governor

Julie I. Brown, Secretary



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MORTON, TERRY L JR

NOWLEN, HOLT & MINER, P.A.
515 N. FLAGLER DRIVE
SUITE 1700
WEST PALM BEACH FL 33401

LICENSE NUMBER: AC0020054

EXPIRATION DATE: DECEMBER 31, 2023

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WILLIAM C. KISKER, CPA

William C. Kisker is a manager at Nowlen, Holt & Miner, P.A. with 48 years of experience. His education includes a B.S. in Business Administration from Florida State University. He is licensed as a CPA in Florida and is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)

Relevant Continuing Professional Education

Some of Bill's more current seminars include the following:


- 11/16 Internal Control and Fraud in Governmental and Nonprofit Entities
- 11/16 Governmental Auditing Standards – Yellow Book
- 11/16 Audits of State-Local Governments
- 12/16 Overview of Governmental Accounting
- 12/17 Assessing and Responding to Identified Risk
- 12/17 Reporting on Noncorporate Entities and Internal Control
- 06/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments


Governmental Experience

While with the firm Bill has worked on the audits of the following governmental entities:

- Bolles Drainage District
- City of Belle Glade
- Disston Island Conservancy District
- Gladeview Water Control District
- Highland Glades Water Control District
- North Palm Beach Heights Water Control District
- Okeechobee Utility Authority
- Pine Tree Water Control District
- Ritta Drainage District
- Seacoast Utility Authority
- Shawano Water Control District
- Town of Jupiter Inlet Colony
- Town of Lake Park
- Town of Mangonia Park
- Town of Palm Beach Shores
- Village of North Palm Beach

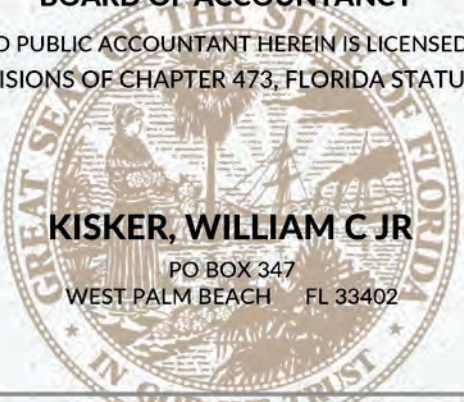
Ron DeSantis, Governor Julie I. Brown, Secretary



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**KISKER, WILLIAM C JR**
PO BOX 347
WEST PALM BEACH FL 33402

LICENSE NUMBER: AC0004789

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MARK J. BYMASTER, CPA, CFE

Mark Bymaster is a manager at Nowlen, Holt & Miner, P.A. with 16 years of experience. His education includes a B.S. in Finance and Information Studies from Florida State University. He received a MAcc. and a Masters in Economics from Florida Atlantic University. He is licensed as a CPA in Florida and is a Certified Fraud Examiner. Mark is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- The School District of Palm Beach County – Audit Committee Member

Relevant Continuing Professional Education

Some of Mark’s more current seminars include the following:


- 05/16 GASB Statements No. 74 and 75
- 07/16 Fraud Examination for Managers and Auditors
- 10/16 New Single Audit Uniform Guidance Requirements
- 10/16 GASB Fair Value
- 11/16 Fraud Risk in the SLG Environment
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 06/17 FGFOA 2017 Annual Conference
- 06/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FICPA Non-For-Profit Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

Governmental and Non-Profit Experience

While with the firm Mark has worked on the audits of the following governmental and non-profit entities:

- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Bolles Drainage District
- City of Boynton Beach
- City of Greenacres
- City of Riviera Beach
- City of Riviera Beach CRA
- City of Pahokee
- Clewiston Drainage District
- Disston Island Conservancy District
- East Beach Water Control District
- East Shore Water Control District
- Everglades Agricultural Area Environmental Protection District
- Gladeview Water Control District
- Hanley Center, Inc.
- Hanley Center Foundation, Inc.
- Highland Glades Water Control District
- High Ridge/Quantum CDD
- Loxahatchee River Environmental Control District
- Marsh Harbour CDD
- Okeechobee Utility Authority
- Pahokee Water Control District
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Plantation CDD
- Pelican Lake Water Control District
- Pine Tree Water Control District
- Port of Palm Beach
- Ritta Drainage District
- Riverside Park CDD
- Shawano Water Control District
- South Florida Conservancy District
- South Shore Drainage District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Juno Beach
- Town of Lake Clarke Shores
- Town of Manalapan
- Town of Ocean Breeze
- Town of Ocean Ridge
- Town of Palm Beach
- Seacoast Utility Authority
- Solid Waste Authority of Palm Beach County
- West Palm Beach Downtown Development Authority
- Young Women’s Christian Association

Ron DeSantis, Governor Julie I. Brown, Secretary



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BYMASTER, MARK JAMES
515 N FLAGLER DR
SUITE 1700
WEST PALM BEACH FL 33401

LICENSE NUMBER: AC44933

EXPIRATION DATE: DECEMBER 31, 2023

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Continuing Professional Education

All team members hold accounting degrees from accredited universities. Several of our team members have advanced degrees and/or multiple degrees in related areas. NH&M believes that, not only to comply with professional standards, but in order to consistently offer our clients the best and most current information, continuing education is a necessity.

Training our team members is important in order to meet the needs of our clients and assist them with new accounting standards. All professionals receive at least the required 80 hours of continuing professional education, as required by Government Auditing Standards and the State Board of Accountancy, every two years. Our professionals attend in-house seminars as well as seminars provided by the AICPA, FICPA, FGFOA and GFOA. Due to our commitment to remain current on the technical pronouncements, we will keep the District informed of any new reporting requirements and will discuss any situations involving options in reporting formats.

Quality of Staff

Staff retention is an important part of NH&M's strategy for increasing audit efficiency. Because of our firm's low employee turnover rate, the District will see the same audit team members year-after-year.

Team members, consultants, and firm specialists will not be changed without the express prior written permission of the District. If staff rotation is necessary, team members will be replaced with someone of comparable skills and experience. However, the District retains the right to approve or reject replacements. Consistency of audit team members from one year to the next, results in a more efficient audit by enhancing both client-specific and industry-specific experience.

Firm's Ability to Comply with District's Time Requirements

NH&M is able and willing to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the specified time constraints. We believe the most effective way for NH&M to comply with the District's time requirements is by providing quality work. Quality work starts with our team members and is enriched with timeliness. NH&M hires and trains only quality team members. All audit team members have a thorough understanding of Generally Accepted Auditing Standards and Government Auditing Standards. The team members assigned to the engagement will be dedicated to the engagement from inception through the issuance of the financial statements. Terry Morton, Audit Partner, will continually monitor the progress of the audit in order to ensure timely completion. Terry will be free to meet with the administration and District Board for discussion of the audit report, or any other material matters that could affect the financial position or results of operations, as deemed necessary by the District.

Certified Fraud Examiners

Alexia Varga and Mark Bymaster are members of the Association of Certified Fraud Examiners (ACFE) and are Certified Fraud Examiners (CFE). In addition, both Terry L. Morton and N. Ronald Bennett are members of the ACFE. The ACFE is the world's largest organization and premier provider of anti-fraud training and education. The CFE credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs also help entities, not only by uncovering fraud, but by assisting in implementing processes to prevent fraud from occurring in the first place.

The ACFE's Board of Regents awards this designation only to select professionals who meet a stringent set of criteria, including character, experience, and education. CFEs have a unique set of skills that are not found in any other career field or discipline; the combined knowledge of complex financial transactions with an understanding of methods, law and how to resolve allegations of fraud.

Certified in Financial Forensics

In addition to the ACFE membership, N. Ronald Bennett is Certified in Financial Forensics (CFF). The CFF credential is the mark of excellence in forensic accounting. It identifies those forensic accounting professionals who have the ability to provide sound and reliable forensic accounting services. Those who earn the CFF credential must:

- Be a member in good standing of the AICPA
- Hold a valid CPA certificate or license
- Demonstrate experience in forensic accounting
- Demonstrate a history of continuing education and commitment to lifelong learning

Information Technology Specialist

In accordance with auditing standards, we may determine that specialized skills are needed for the audit. If considered necessary, NH&M will utilize the services of a Certified Information Systems Auditor (CISA) to review the Information Technology (IT) system. This review would be conducted in accordance with the relevant professional and ethical standards issued by the Information Systems Audit and Control Association. The objectives of this type of IT review include the following:

- Identify areas of greatest IT risk exposure as it relates to financial data to focus resources
- Asses the confidentiality, integrity and availability of information systems
- Evaluate the effectiveness of management's planning and oversight of IT activities
- Evaluate the adequacy of operating processes and internal controls
- Assess enterprise-wide compliance efforts related to IT policies and internal control procedures



Firm Qualifications and Experience

Federal or State Desk Reviews

NH&M is committed to maintaining the highest level of quality control in our accounting and auditing practice. Our firm has never been involved in disciplinary actions with the State of Florida Board of Accountancy or any other professional organizations. NH&M has not received any comments from a Federal or State desk review, nor has NH&M undergone a field audit in the past three years.

Disciplinary Actions

No disciplinary actions have ever been taken nor are pending against the firm or any of its officers, directors, executives, partners, shareholders, employees, members, or agents by any State regulatory bodies or professional organizations. In the event that any disciplinary actions or complaints arise, we agree to notify the District immediately and submit a written report of all irregularities and illegal actions.

Litigation

Nowlen, Holt & Miner, P.A. has never had any litigation or proceeding where a court or any administration agency has ruled against the firm in any manner related to its professional activities. No current or pending litigation exists.

SBE Certification

Nowlen, Holt & Miner, P.A. is certified as a Small Business Enterprise (SBE) through the Palm Beach County Office of Equal Business Opportunity. See certification on the following page.

External Quality Control Review

Nowlen, Holt & Miner P.A. is a member of the AICPA's Center for Audit Quality, and participates in the AICPA Peer Review Program every three years. Our most recent external peer review resulted in a peer review rating of pass on the quality of our accounting and auditing practice with no letters of comment, which is the highest level of achievement in the peer review program. This review included a review of specific government engagements. We will provide the District with a copy of each peer review report and any letters of comment for each review conducted during the time period engaged by the District. A copy of NH&M's 2021 peer review report and the FICPA / AICPA acceptance letter is included on the following pages.

E-Verify

Nowlen, Holt & Miner, P.A. is registered with the E-Verify system and in compliance with Florida Statute 448.095.

Additional Services

See Schedule of Professional Fees for Non-Audit Additional Services on page 35 for any additional work which may be requested by the District which is outside the scope of this contract.





Report on the Firm's System of Quality Control

December 1, 2021

To the Owners of Nowlen, Holt & Miner, PA
and the FICPA Peer Review Committee

I have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt, & Miner, PA (the firm) in effect for the year ended May 31, 2021. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review.

Member: AICPA, FICPA
4215 Old Road 37 • Lakeland, Florida 33813
Telephone: 863-701-7885 • 863-709-8306 • Fax: 863-701-7857 • Email: david@davidramoscpa.com

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*.

As a part of my peer review, I considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of my procedures.

Opinion

In my opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nowlen, Holt & Miner, PA has received a peer review rating of *pass*.

David R. Ramos, CPA



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 17, 2022

Edward Holt
Nowlen, Holt & Miner, P. A.
515 N Flagler Dr Ste 1700
West Palm Beach, FL 33401-4023

Dear Edward Holt:

It is my pleasure to notify you that on February 17, 2022, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 588393



Experience in Auditing Governmental Units

Governmental Audits Performed by Our Audit Team

Below is a list of NH&M's Special District clients for which we are currently providing auditing services. A contact person, and related phone number for each, is also included. We encourage you to contact these individuals regarding the audit services we have provided to their respective organizations.

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
Bolles Drainage District P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
Century Park Place CDD 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			Jeff Walker Finance Director 561-630-4922
Clewiston Drainage District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Cutler Cay CDD 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			Jeff Walker Finance Director 561-630-4922
Disston Island Conservancy District P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
East Beach Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
East Shore Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Everglades Agricultural Area Environmental Protection District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry Morton			Charles F. Schoech Administrator 561-655-0620
Gladeview Water Control District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Charles F. Schoech Administrator 561-655-0620
Highland Glades Water Control District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Charles F. Schoech Administrator 561-655-0620
Jupiter Inlet District 400 N. Delaware Blvd. Jupiter, FL 33458	2004-Current	Edward T. Holt Terry Morton			Joseph Chaison Executive Director 561-746-2223

*ACFR – Annual Comprehensive Financial Report

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
NPB Heights Water Control District 601 Heritage Dr., #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry Morton			Lynn McCullough Chairman 561-743-7674
Pahokee Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Pelican Lake Water Control District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Pine Tree Water Control District P.O. Box 2811 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
Ritta Drainage District P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			Betty Camplin Bookkeeper 863-228-0400
Shawano Water Control District 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			Charles F. Schoech Secretary 561-655-0620
Solid Waste Authority of Palm Beach County 7501 N. Jog Rd. West Palm Beach, FL 33412	2015-Current	Edward T. Holt Terry Morton	✓	✓	Paul Dumars Chief Financial Officer 561-640-4000
South Florida Conservancy District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
South Shore Drainage District 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			David R. Davis District Manager 561-996-2940
Stellar North CDD 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			Jeff Walker Finance Director 561-630-4922

*ACFR – Annual Comprehensive Financial Report



Below is a list of NH&M's governmental municipality clients for which we are currently providing auditing services. A contact person, and related phone number for each, is also included. We encourage you to contact these individuals regarding the audit services we have provided to their respective organizations.

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
City of Belle Glade 110 Dr. Martin Luther King Jr., Blvd West Belle Glade, FL 33430	1977-Current	Robert Hendrix Terry Morton	✓	✓	Diana Hughes Finance Director 561-996-0100
City of Greenacres 5800 Melaleuca Lane Greenacres, FL 33463	2015-Current	Edward T. Holt Ronald Bennett	✓	✓	Teri Beiriger Finance Director 561-642-2019
Town of Highland Beach 3614 S. Ocean Blvd Highland Beach, FL 33487	2022-Current	Edward T. Holt Ronald Bennett	✓		David DiLena Finance Director 561-278-4548
Town of Manalapan 600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	Robert Hendrix Ronald Bennett			Linda Stumpf Town Manager 561-383-2540
Town of Mangonia Park 1755 E. Tiffany Dr. Mangonia Park, FL 33407	2011-Current	Edward T. Holt Terry Morton			Ken Metcalf Town Manager 561-848-1235
Town of Ocean Ridge 6450 N. Ocean Blvd. Ocean Ridge, FL 33435	2006-Current	Edward T. Holt Ronald Bennett			Lynne Ladner Town Manager 561-732-2635
Town of Ocean Breeze 1508 NE Jensen Beach Blvd. Jensen Beach, FL 34957	2020-Current	Edward T. Holt Terry Morton			Kim Stanton Town Clerk 772-334-6826
Town of Palm Beach Shores 247 Edwards Lane Palm Beach Shores, FL 33404	2004-Current	Edward T. Holt Terry Morton			Darlene Hopper Town Treasurer 561-844-3457
Village of North Palm Beach 501 US Highway 1 North Palm Beach, FL 33408	2005-Current	Edward T. Holt Terry Morton	✓		Samia Janjua Finance Director 561-841-3360

*ACFR – Annual Comprehensive Financial Report



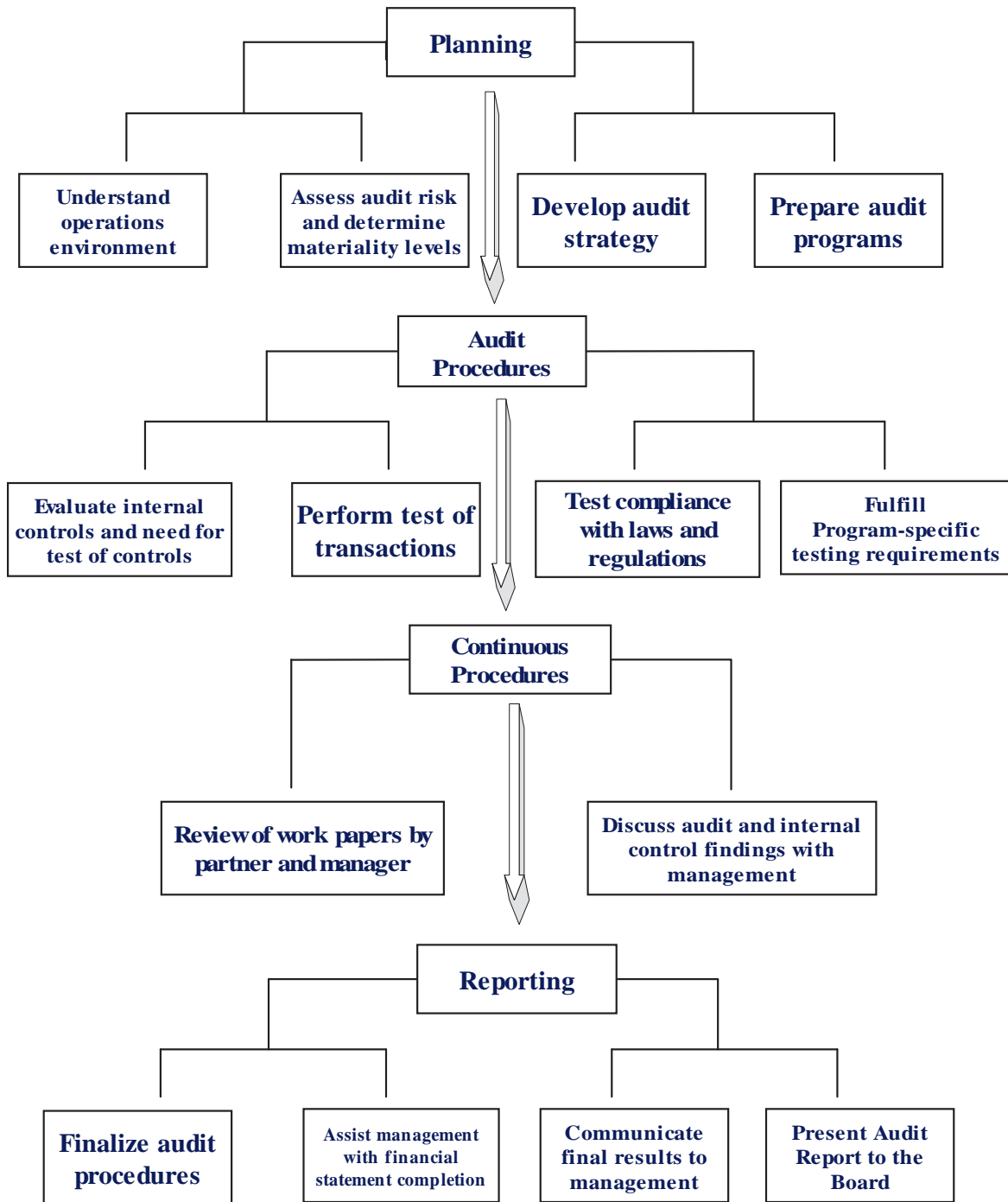
Similar Engagements with Governmental Entities

NH&M has audited, reviewed, and compiled the financial statements of numerous governmental entities. Our experience qualifies us to provide the District with efficient and thorough auditing services. We are proud of our history and our abilities to understand and work within the complex guidelines of Generally Accepted Auditing Standards and *Government Auditing Standards*.

Below are three engagements performed in the last five years that are similar to the District's engagement.

Client	Contact	Address	Length of Service	Engagement Partner
Everglades Agricultural Environmental Control District	Charles F. Schoech Administrator 561-655-0620	1555 Palm Beach Lakes Blvd, Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable Assisted with financial statement preparation 				
North Palm Beach Heights Water Control District	Lynn McCullough Chairman 561-743-7674	601 Heritage Dr. #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable Assisted with financial statement preparation 				
Jupiter Inlet District	Joseph Chaison Executive Director 561-746-2223	400 N. Delaware Blvd. Jupiter, FL 33458	2004-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable. Assisted with financial statement preparation 				

Specific Audit Approach



Audit Approach

NH&M understands the scope of work to be performed for the District, and commits to meet, if not exceed, the District's expectations. NH&M will provide an examination of the District's financial statements, a financial audit as described in FS 218.39 and Rules of the Auditor General.

Along with information gathered from the District, we will use our broad experience with other governmental entities to plan an efficient and effective audit strategy. Our audit will be conducted in accordance with Generally Accepted Auditing Standings and *Government Auditing Standards*. We will also consider state statutes and local ordinances applicable to the District.

The audit engagement will be segmented into the following stages:

- Develop an Audit Plan
- Execute the Audit Plan
- Completion and Reporting

1. Develop an Audit Plan

In order to provide the District with the most efficient audit services, NH&M will need to develop an in-depth understanding of the District and its operations. To obtain this understanding, NH&M will discuss operations with District staff and review budgets, organizational charts, District manuals and other sources of information. During this time the engagement partner and supervisory team members will meet with District staff to discuss timing and other expectations the District has regarding the audit process. During this phase we will perform the following:

- Conduct an entrance conference
- Communicate with the predecessor auditor and review prior year workpapers, financial statements, and management letters
- Document the nature, timing, and extent of procedures to be performed to obtain sufficient and appropriate audit evidence
- Perform risk assessment procedures
- Document the District's internal control procedures and perform walk-throughs and interviews with District staff
- Prepare audit programs based on risk assessments
- Perform analytical procedures on account balances
- Request assistance from District staff in the preparation of certain schedules and pull requested documentation

Risk Assessment

Our audit will be conducted on a risk-based approach. Risk assessment procedures will be performed to provide a basis for the identification and assessment of risks of material misstatement at both the financial statement and relevant assertion levels. Assessed risk considers planning materiality and the identification of significant accounts. Significant accounts are identified based on quantifiable information and the extent to which they are affected by subjective judgments.

Consideration of Fraud

Generally Accepted Auditing Standards establishes standards and provides guidance on the auditor's responsibility to consider the risk of fraud and to design the audit to provide reasonable assurance of detecting fraud that result in the financial statements being materially misstated. The auditor's consideration of fraud is not separate from consideration of risk, but is integrated into the overall risk assessment process. There are two types of misstatements that are relevant to the auditor's consideration of fraud in a financial statement audit:

- Misstatements resulting from fraudulent financial reporting
- Misstatements resulting from misappropriation of assets

When assessing the risk of material misstatement due to fraud, NH&M will consider the type of risk, the significance of the risk, the likelihood of fraud occurring, and the pervasiveness of the risk. The following risk assessment process is used to identify fraud risks:

- Hold a discussion among engagement team members to consider the susceptibility of the District's financial statements to material misstatements due to fraud
- Make inquiries of management and other District staff
- Evaluate unusual or unexpected relationships identified by analytical procedures

Assistance to be Provided by District Staff

In order to perform an effective and efficient audit, we will rely on District staff to prepare reconciling and back-up schedules, as well as retrieve back-up documents as necessary. Management level employees will also be relied upon to answer various audit questions and explain particular variances as they arise. Staff and management will be allowed necessary time to comply with our audit requests for documents; our staff will always be available to answer any questions District staff may have on documents or schedules requested.

2. Execute the Audit Plan

After obtaining a thorough understanding of the District, the audit team will perform the majority of transaction testing and complete audit requirements during the execution of the audit plan. During this segment of the audit, we will:

- Obtain third party confirmations
- Test account balances and details
- Perform analytical procedures
- Test transactions and controls
- Test compliance with applicable laws and regulations

Computer Assisted Audit Techniques

Computer Assisted Audit Techniques are used to automate and simplify the data analysis process. NH&M uses IDEA Data Analysis Software which allows us to extract and look at data from different angles to gain greater insight into the District's operations. The IDEA software can accept electronic records from virtually any bookkeeping/financial accounting system. With the help of IDEA we can quickly select a statistically valid sample of transactions on which to base our audit, evaluate general ledger accounts and journal entries, and even detect fraud. We do this work from our office, saving your staff time and inconvenience.

Communications

Our firm's working relationship with the District will stress communication and prompt discussion of all important matters as they arise. We will report at least bi-weekly to the District on the status of any potential audit adjustments, so that the District may have adequate opportunity to investigate, gather information, and respond as necessary. If necessary, the partner and manager in charge will meet with the District representatives on any material matters that could affect the financial position or results of operations and will attend the audit committee meeting and Board meetings, on an as needed basis, for discussion of the audit reports as deemed necessary by the District.

We maintain open communication with clients and respond within 24 hours to requests for assistance with, or information on, accounting and other reporting matters. We encourage clients to call year-round to discuss questions or concerns as they arise, at no additional charge.

3. Completion and Reporting

The final step in the audit process is the completion and reporting segment. During this segment all audit documentation will be reviewed by the partners to ensure that the testing performed supports the conclusions reached. This stage also includes preparing the financial statements in accordance with auditing and firm standards.

The final segment will include, but is not limited to the following:

- Perform final analytical procedures
- Review draft financial statements and prepare draft reports for the District to review
- Discuss audit findings with management
- Conduct an exit conference with District management and/or audit committee
- Present the audit report to the District Board

Management Letter Philosophy

We are required to comply with certain professional standards regarding reporting on internal control, compliance, illegal acts, and errors and irregularities. In addition, it is our firm's philosophy to assist our clients in improving their accounting policies and procedures. We do not recommend change for the sake of change. Our recommendations will focus on the effectiveness and efficiency of the operations and financial reporting of the District. We will not suggest any change if it is not practical and cost effective.

Reports

Following the completion of the audit, we will issue the following reports:

- A. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- B. A report on internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- C. Reports on compliance with applicable laws and regulations.
- D. A report to management (management letter).
- E. A report on compliance with Section 218.415, Florida Statutes
- F. An immediate, written report of all irregularities and illegal acts discovered.

In the required report(s) on internal controls, we will communicate any significant deficiencies found during the audit. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. Significant deficiencies that are also material weaknesses will be identified as such in the report. The report on compliance will include all material instances of noncompliance.



Schedule of Fees

Total price for auditing services for Sonoma Bay Community Development District:

Year 1 (fiscal year ended 09/30/23)	\$3,400
Year 2 – 2024	\$3,500
Year 3 – 2025	\$3,600
Year 4 – 2026, Option Year	\$3,700
Year 5 – 2027, Option Year	\$3,700

The total annual fee includes all direct and indirect costs, including out-of-pocket expenses. The Price Proposal assumes that no significant audit adjustments will be necessary and no significant deficiencies in internal control or significant non-compliance will be noted. Invoices for audit services will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm's policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full.

Schedule of Professional Fees for Non-Audit Additional Services

Nowlen, Holt & Miner, P.A. encourages our clients to call year-round with questions they may have relating to their financial statements or new standards that may arise. It is Nowlen, Holt & Miner, P.A.'s policy not to charge an additional fee for routine advice. We will only bill the District for services provided outside the scope of the audit or for special projects. Fees for services provided outside the scope of the audit will be billed at the quoted hourly rates as follows:

Classification	Hourly Rates
Partner	\$195
Manager	\$160
Supervisor	\$150
Senior	\$120
Staff	\$110
Other (Para-professional)	\$ 65



APPENDIX A

PROFESSIONAL RESOURCES/U.S. CITIES

CPAmerica International, Inc.

As described in the proposal, CPAmerica International is an association of accounting firms with offices and professionals in more than 130 countries around the world. CPAmerica International, in partnership with Crowe Horwath International, provides our firm with access to limitless world-wide accounting and consulting services and expertise. The following pamphlets depict in further detail CPAmerica's mission, services, activities and locations.

The CPAmerica International *Advantage*

The best of both worlds for clients

- **Personalized service of a local firm**
- **Knowledge and resources of a global association**

The power and resources of a strong national association are not just the domain of multinational corporations.

There is another choice ... a very attractive choice.

CPAmerica International is one of the world's largest associations of independent CPA firms. It might surprise you to know that through our firm's affiliation with CPAmerica, we are able to offer you comparable services to anything a national firm can offer ... and often more.

The firms of CPAmerica are ethics-driven, local firms that have significant presence in their communities. They're on a first-name basis with their clients. They pride themselves on providing honesty, hard work and solutions that make sense.

The clients of CPAmerica firms receive the best of both worlds – the regional knowledge and sincere concern of a local firm coupled with the vast resources and experience of a progressive worldwide association. For you, this means we will meet all of your unique financial management challenges – no matter how large or small.

As a member of one of the largest associations of CPA firms in the world, our firm has instant online access to the expertise and resources of nearly 2,600 CPAs at more than 80 large, independent firms across America.

In addition, we have the ability to communicate with more than 28,000 CPAs and consultants around the world through CPAmerica's strategic alliance with Crowe Horwath International.

These affiliations enable us to bring powerful solutions to meet all of your needs, without costly overhead and bureaucracy. We pass that savings on to you.



Our firm and CPAmerica ... working together for you

Whether you're looking for business and financial advice, estate planning, management consulting or a host of other accounting and financial services, the strength of CPAmerica is working for you. Many CPAmerica advisers are among the top in their fields in the nation.

- Tax consultation on state, national and international issues
- Access to business and management consultation on a worldwide scale
- Knowledge of the unique requirements of tax-exempt organizations
- Advice on new and pending tax legislation
- Availability of business valuation experts with knowledge of your industry
- Access to professionals with solid expertise in mergers and acquisitions
- Advice from professionals with industry-specific knowledge in a broad range of fields
- Consultation on strategic planning for your business
- Assistance with establishing internal controls for your company
- Assurance and accounting services
- Individual services



We have all you really want from your CPA firm



When it comes right down to it, what do you really want from your accounting firm?
If you're like most businesses, there are four essential elements:

- A high level of personal attention
- Professional knowledge pertinent to your business
- Solutions that work and meet your needs
- Reasonable fees

A local firm – one with strong ties in your community – that also has national and international connections is by far the most capable of delivering those four necessities.

Our local firm is in the position to provide you with everything you really want from your CPA:

- We listen to you.
- We get to know you and your organization.
- We offer you insights and creative recommendations.
- We take immediate action to meet your needs.
- We make the extra effort for you.
- We understand your industry.
- We connect you with national and international expertise from our association.
- We always follow through for you.
- We have experienced professionals who will be there for you over the long term.
- We work as a team for you.
- We have reasonable fees – we give you excellent value.

Put the talents of thousands to work for you



The client base of CPAmerica firms is diverse. Association members across the country have a proven track record in assisting thousands of clients to solve their most complex financial management issues.

CPAmerica firms are poised to respond to the rapid changes in your competitive marketplace. CPAmerica members nationwide work on call as a team to ensure you receive the very best of our association's resources and expertise.

➤ Real estate	8,100 clients	➤ Wholesale distributors	1,500 clients
➤ Nonprofit organizations	5,400 clients	➤ Government agencies	800 clients
➤ Healthcare	5,200 clients	➤ Securities dealers/investment companies	550 clients
➤ Professionals (attorneys, engineers, architects, etc.)	5,100 clients	➤ Automobile dealerships	400 clients
➤ Construction contractors	4,300 clients	➤ Utilities (including telephone companies)	350 clients
➤ Retail trades	4,000 clients	➤ Franchisers	200 clients
➤ Agriculture, livestock, forestry	2,900 clients	➤ Lending institutions	100 clients
➤ Manufacturers	2,400 clients		

Wouldn't you like to have these resources and this specialized knowledge working for you?

Exceeding client expectations ... locally, nationally, internationally

CPAmerica International™ • 104 N. Main St., 5th FL • Gainesville, FL 32601 • (352) 727-4070 • Fax: (352) 727-4031 • E-mail: info@cpamerica.org • www.cpamerica.org

Full disclosure statement: CPAmerica International is an international association of independent CPA firms. It is not a licensed CPA firm. The capabilities set forth in this flyer may be provided only by the affiliated CPA firms of the CPAmerica International association.

CPAAMERICA
INTERNATIONAL
Member
Crowe Horwath International

Accounting Organizations U.S. and World Ranking

CPAmerica International/Crowe Horwath International

U.S. Ranking

RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 2,900.0	446	5,383	63
6	RSM & McGladrey Alliance	N/A	\$ 2,688.6	1,683	14,302	274
7	LEA Global	A	\$ 2,066.2	1,343	10,390	210
8	Praxity	A	\$ 2,064.6	1,182	10,219	127
9	CPAmerica/Crowe Horwath Intl.	N/A	\$ 1,600.0	1,275	8,269	191
10	Grant Thornton International	N	\$ 1,480.6	565	7,497	58
11	Nexia International	N	\$ 1,467.6	918	7,633	99
12	Allinial Global	A	\$ 1,460.0	1,588	9,167	227
13	Baker Tilly International	N	\$ 1,318.9	892	6,641	106
14	Moore Stephens International	N/A	\$ 1,131.3	822	5,412	106
15	PrimeGlobal	A	\$ 908.1	567	4,847	132

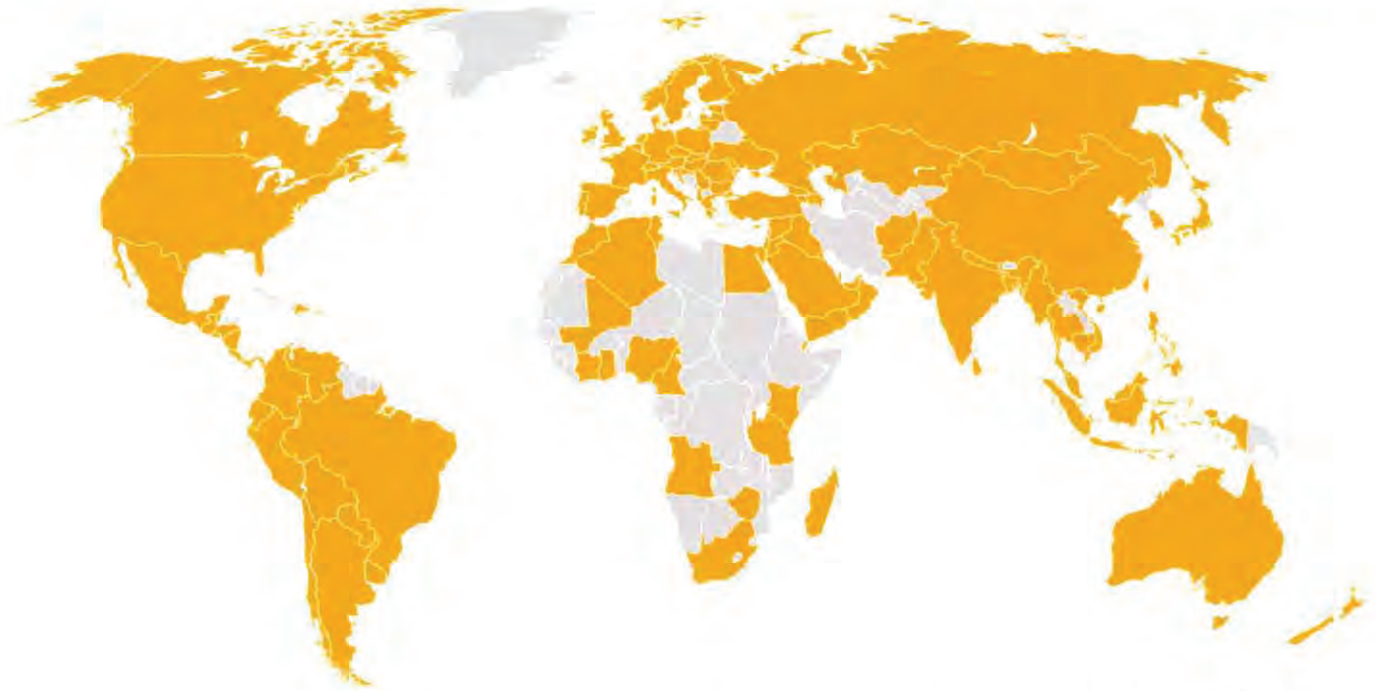
World Ranking

RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 7,303.9	5,413	64,303	1,408
6	RSM International	N/A	\$ 4,641.4	3,384	38,353	763
7	Grant Thornton International	N	\$ 4,632.8	3,087	42,204	733
8	Praxity	A	\$ 4,487.1	3,291	39,064	633
9	Baker Tilly International	N	\$ 3,807.0	2,729	27,986	745
10	CPAmerica/Crowe Horwath Intl.	N/A	\$ 3,506.7	3,699	33,207	752
11	Nexia International	N	\$ 3,082.7	2,587	24,781	565
12	LEA Global	A	\$ 3,022.9	2,270	23,014	618
13	Moore Stephens International	N/A	\$ 2,659.9	2,727	27,613	657
14	GGI	A	\$ 2,311.0	1,916	17,422	701
15	Kreston International	N	\$ 2,045.2	1,667	21,715	663

Based on 2015 figures from *International Accounting Bulletin*

On The Map

CPAmerica International/Crowe Horwath International



Through its membership in Crowe Horwath International, CPAmerica is affiliated with more than 200 independent accounting and advisory services firms in more than 130 countries around the world.

Afghanistan	China	Ireland	Mongolia	Slovenia
Albania	Colombia	Israel	Morocco	South Africa
Algeria	Costa Rica	Italy	Myanmar	Spain
Andorra	Croatia	Ivory Coast	Nepal	Sri Lanka
Angola	Cyprus	Japan	Netherlands	South Korea
Argentina	Czech Republic	Jersey	New Zealand	Sweden
Armenia	Denmark	Jordan	Nicaragua	Switzerland
Australia	Dominican Republic	Kazakhstan	Nigeria	Syria
Austria	Ecuador	Kenya	Norway	Taiwan ROC
Azerbaijan	Egypt	Kuwait	Oman	Tajikistan
Bahamas	El Salvador	Latvia	Pakistan	Tanzania
Bahrain	Estonia	Lebanon	Palestine	Thailand
Bangladesh	Ethiopia	Libya	Panama	Thailand
Barbados	Finland	Liechtenstein	Paraguay	Tunisia
Belarus	France	Lithuania	Peru	Turkey
Belgium	French Polynesia	Luxembourg	Philippines	Ukraine
Belize	Georgia	Macau	Poland	United Arab Emirates
Bolivia	Germany	Madagascar	Portugal	United Kingdom
Brazil	Greece	Malaysia	Puerto Rico	Uruguay
Brunei Darussalam	Guatemala	Maldives	Qatar	Uzbekistan
Bulgaria	Honduras	Mali	Romania	Venezuela
Cameroon	Hong Kong	Malta	Russia	Vietnam
Cambodia	Hungary	Mauritania	Saudi Arabia	Yemen
Canada	India	Mauritius	Serbia	Zimbabwe
Caymen Islands	Indonesia	Mexico	Singapore	
Chile	Iraq	Moldova	Slovakia	



ATTACHMENT A

NOTICE ANNOUNCING THE REQUEST FOR PROPOSALS

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Sonoma Bay Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal years ending September 30, 2023, September 30, 2024, and September 30, 2025 with an option for an additional two-year renewal. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District was formed in 2005 and encompasses approximately 18.20 acres in Palm Beach County. In 2005 there were special assessment bonds issued in the amount of \$2,605,000 which financed all or a portion of certain public infrastructure improvements within the District. The bonds were refinanced in 2015. Additional information about the District is available upon request.

All applicants must be duly licensed under Chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy (Yellow Book). Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager. Interested firms should submit two (2) copies and one (1) digital copy of their qualifications, and any other supporting documentation to Sonoma Bay Community Development District, c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410 on or before 4:00 p.m. on September 26, 2023 in an envelope marked on the outside "Auditing Services-Sonoma Bay Community Development District". Proposed Audit Fees must be good for a period of not less than 90 days. Questions should be directed to the District Manager at 561-630-4922 or toll free at 1-877-737-4922. The District reserves the right to reject all or portions of the submittals. All costs to prepare the proposals shall be at the proposer's expense.



ATTACHMENT B

INSTRUCTIONS TO PROPOSERS

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2022/2023, 2023/2024 and 2024/2025
With Two Year Option (2025/2026 and 2026/2027)
Palm Beach County, Florida**

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

SECTION 1. DUE DATE. Sealed proposals must be received no later than September 26, 2023 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is affirming its familiarity and understanding with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. REJECTION OF PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit two (2) copies of the Proposal Documents and one digital copy, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Sonoma Bay Community Development District” on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. After proposals are opened by the District, no proposal may be withdrawn for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District’s limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes or each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after receipt of the Request for Proposals and Evaluation Criteria or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Request for Proposals, Evaluation Criteria, or other contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION 15. REJECTION OF ALL PROPOSALS. The District reserves the right to reject any and all bids, with or without cause, and to waive technical errors and informalities, as determined to be in the best interests of the District.



ATTACHMENT C

EVALUATION CRITERIA SHEET

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. *Ability of Personnel (10 Points).*

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; evaluation of existing work load; proposed staffing levels, etc.)

2. *Proposer's Experience (10 Points).*

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work (10 Points).*

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. *Ability to Furnish the Required Services (10 Points).*

Present ability to manage this project and the extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. *Price (10 Points).*

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

Sonoma Bay
Community Development District

**Financial Report For
September 2023**

**SONOMA BAY COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2023**

	Annual Budget 10/1/22 - 9/30/23	Actual Sep-23	Year To Date Actual 10/1/22 - 9/30/23
REVENUES			
O&M Assessments	132,818	0	133,187
Debt Assessments	173,041	0	173,244
Other Revenues	0	0	0
Interest Income	240	0	4,146
Total Revenues	\$ 306,099	\$ -	\$ 310,577
EXPENDITURES			
Supervisor Fees	11,000	0	4,200
Payroll Taxes - Employer	880	0	312
Engineering/Inspections	1,500	0	0
Lighting	13,000	961	11,383
Contingency	29,000	0	0
Management	29,484	2,457	29,484
Legal	13,000	0	7,942
Assessment Roll	7,500	7,500	7,500
Audit Fees	3,800	0	3,800
Insurance	6,200	0	6,134
Legal Advertisements	2,300	0	664
Miscellaneous	1,000	0	444
Postage	500	8	260
Office Supplies	900	4	507
Dues & Subscriptions	175	0	175
Trustee Fee	2,500	0	2,500
Continuing Disclosure Fee	350	350	350
Website Management	2,000	167	2,000
Fountain Maintenance	0	0	241
Total Expenditures	\$ 125,089	\$ 11,447	\$ 77,896
Revenues Less Expenditures	\$ 181,010	\$ (11,447)	\$ 232,681
Bond Payments	(162,659)	0	(165,839)
BALANCE	\$ 18,351	\$ (11,447)	\$ 66,842
County Appraiser & Tax Collector Fee	(6,117)	0	(3,781)
Discounts For Early Payments	(12,234)	0	(10,184)
EXCESS/ (SHORTFALL)	\$ -	\$ (11,447)	\$ 52,877
Carryover from Prior Year	\$ -	\$ -	\$ -
NET/EXCESS (SHORTFALL)	\$ -	\$ (11,447)	\$ 52,877

Bank Balance As Of 9/30/23	\$ 144,167.03
Accounts Payable As Of 9/30/23	\$ 11,946.55
Accounts Receivable As Of 9/30/23	\$ -
Available Funds As Of 9/30/23	\$ 132,220.48

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Expenditures					
511.122 · Payroll Taxes					
	11/17/2022	PR 11.14.22	Payroll	mtg 11.14.22 ck 11.16.22 (Dennis, Cogle, Carter)	51.95
	12/16/2022	PR 12.12.22	Payroll	mtg 12.12.22 ck 12.16.22 (Dennis, Cogle, Carter, Hasan)	52.60
	02/16/2023	PR 02.13.23	Payroll	mtg 02.13.23 ck 12.16.23 (Dennis, Carter, Hasan)	51.95
	03/13/2023	PR 03.13.23	Payroll	mtg 03.13.23 ck 03.14.23 (Dennis, Carter, Spence)	51.95
	04/11/2023	PR 04.10.23	Payroll	mtg 04.10.23 ck 04.12.23 (Dennis, Hasan, Spence)	51.95
	06/14/2023	PR 06.12.23	Payroll	mtg 06.12.23 ck 06.15.23 (Dennis, Carter, Spence)	51.95
Total 511.122 · Payroll Taxes					<u>312.35</u>
511.131 · Supervisor Fee					
	11/17/2022	PR 11.14.22	Payroll	mtg 11.14.22 ck 11.16.22 (Dennis, Cogle, Carter)	600.00
	12/16/2022	PR 12.12.22	Payroll	mtg 12.12.22 ck 12.16.22 (Dennis, Cogle, Carter, Hasan)	800.00
	02/16/2023	PR 02.13.23	Payroll	mtg 02.13.23 ck 12.16.23 (Dennis, Carter, Hasan)	600.00
	03/13/2023	PR 03.13.23	Payroll	mtg 03.13.23 ck 03.14.23 (Dennis, Carter, Spence)	1,000.00
	04/11/2023	PR 04.10.23	Payroll	mtg 04.10.23 ck 04.12.23 (Dennis, Hasan, Spence)	600.00
	06/14/2023	PR 06.12.23	Payroll	mtg 06.12.23 ck 06.15.23 (Dennis, Carter, Spence)	600.00
Total 511.131 · Supervisor Fee					<u>4,200.00</u>
511.303 · Fountain Maintenance					
	12/20/2022	1010196	Aquatic Vegetation Control Inc.	Timer replacement on fountain	240.00
Total 511.303 · Fountain Maintenance					<u>240.00</u>
511.304 · Lighting					
	10/19/2022	31246-25371	FPL	For: Sep 19, 2022 to Oct 19, 2022 (30 days)	904.19
	11/17/2022	31246-25371	FPL	For: Oct 19, 2022 to Nov 17, 2022 (29 days)	901.65
	12/17/2022	31246-25371	FPL	For: Nov 17, 2022 to Dec 17, 2022 (30 days)	901.65
	01/19/2023	31246-25371	FPL	For: Dec 17, 2022 to Jan 19, 2023 (33 days)	955.40
	02/17/2023	31246-25371	FPL	For: Jan 19, 2023 to Feb 17, 2023 (29 days)	954.12
	03/20/2023	31246-25371	FPL	For: Feb 17, 2023 to Mar 20, 2023 (31 days)	954.12
	04/19/2023	31246-25371	FPL	For: Mar 20, 2023 to Apr 19, 2023 (30 days)	981.96
	05/18/2023	31246-25371	FPL	For: Apr 19, 2023 to May 18, 2023 (29 days)	971.53
	06/17/2023	31246-25371	FPL	For: May 18, 2023 to Jun 17, 2023 (30 days)	971.53
	07/19/2023	31246-25371	FPL	For: Jun 17, 2023 to Jul 19, 2023 (32 days)	964.32
	08/18/2023	31246-25371	FPL	For: Jul 19, 2023 to Aug 18, 2023 (30 days)	961.34
	09/19/2023	31246-25371	FPL	For: Aug 18, 2023 to Sep 19, 2023 (32 days)	961.34
Total 511.304 · Lighting					<u>11,383.15</u>

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511.311 · Management Fees					
	10/31/2022	2022-1642	Special District Services, Inc.	Management Fee Oct 2022	2,457.00
	11/30/2022	2022-1746	Special District Services, Inc.	Management Fee Nov 2022	2,457.00
	12/31/2022	2022-1956	Special District Services, Inc.	Management Fee Dec 2022	2,457.00
	01/31/2023	2023-0043	Special District Services, Inc.	Management Fee Jan 2023	2,457.00
	02/28/2023	2023-0151	Special District Services, Inc.	Management Fee Feb 2023	2,457.00
	03/31/2023	2023-0260	Special District Services, Inc.	Management Fee March 2023	2,457.00
	04/30/2023	2023-0367	Special District Services, Inc.	Management Fee April 2023	2,457.00
	05/31/2023	2023-0492	Special District Services, Inc.	Management Fee May 2023	2,457.00
	06/30/2023	2023-0603	Special District Services, Inc.	Management Fee June 2023	2,457.00
	07/31/2023	2023-0726	Special District Services, Inc.	Management Fee July 2023	2,457.00
	08/31/2023	2023-0841	Special District Services, Inc.	Management Fee Aug 2023	2,457.00
	09/30/2023	2023-0959	Special District Services, Inc.	Management Fee Sept 2023	2,457.00
Total 511.311 · Management Fees					<u>29,484.00</u>
511.315 · Legal Fees					
	10/31/2022	177732	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services Oct 2022	500.00
	11/30/2022	178172	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services Nov 2022	837.50
	12/31/2022	178603	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services Dec 2022	687.50
	01/31/2023	179203	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services Jan 2023	500.00
	02/28/2023	179721	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services Feb 2023	700.00
	03/31/2023	180515	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services March 2023	700.00
	04/30/2023	181124	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services April 2023	1,440.00
	05/31/2023	181746	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services May 2023	500.00
	06/30/2023	182051	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services June 2023	1,077.50
	07/31/2023	182439	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Services July 2023	500.00
	08/31/2023	182968	Billing, Cochran, Lyles, Mauro & Ramsey	Legal Fees for Aug 2023	500.00
Total 511.315 · Legal Fees					<u>7,942.50</u>
511.318 · Assessment/Tax Roll					
	09/29/2023	2023-1142	Special District Services, Inc.	Assessment Roll Preparation (per agreement) 2023	7,500.00
Total 511.318 · Assessment/Tax Roll					<u>7,500.00</u>
511.320 · Audit Fees					
	05/02/2023	24118	Grau and Associates	FY 2021/2022 Audit Fee	3,800.00
Total 511.320 · Audit Fees					<u>3,800.00</u>
511.450 · Insurance					
	10/01/2022	16394	Egis Insurance & Risk Advisors	Renew Policy #100122062 10/01/2022-10/01/2023	6,134.00
Total 511.450 · Insurance					<u>6,134.00</u>

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511.480 · Legal Advertisements					
	10/31/2022	0005017001	CA Florida Holdings, LLC	FY 22/23 Mtg Schedule	231.75
	05/31/2023	0005605566	CA Florida Holdings, LLC	Notice of PH & Reg Board Mtg	432.60
Total 511.480 · Legal Advertisements					<u>664.35</u>
511.512 · Miscellaneous					
	11/17/2022	PR 11.14.22	Payroll	mtg 11.14.22 ck 11.16.22 (Dennis, Cogle, Carter)	45.90
	12/16/2022	PR 12.12.22	Payroll	mtg 12.12.22 ck 12.16.22 (Dennis, Cogle, Carter, Hasan)	61.20
	12/31/2022	2022-1956	Special District Services, Inc.	Mailouts	50.00
	12/31/2022	2022-1956	Special District Services, Inc.	Travel Nov 2022	4.50
	01/31/2023	2023-0043	Special District Services, Inc.	Travel Dec 2022	4.50
	02/16/2023	PR 02.13.23	Payroll	mtg 02.13.23 ck 12.16.23 (Dennis, Carter, Hasan)	45.90
	03/13/2023	PR 03.13.23	Payroll	mtg 03.13.23 ck 03.14.23 (Dennis, Carter, Spence)	76.50
	04/11/2023	PR 04.10.23	Payroll	mtg 04.10.23 ck 04.12.23 (Dennis, Hasan, Spence)	45.90
	04/30/2023	2023-0367	Special District Services, Inc.	Travel March 2023	4.21
	05/31/2023	2023-0492	Special District Services, Inc.	Travel April 2023	4.72
	06/14/2023	PR 06.12.23	Payroll	mtg 06.12.23 ck 06.15.23 (Dennis, Carter, Spence)	45.90
	06/30/2023	2023-0603	Special District Services, Inc.	Mailouts May 2023	50.00
	07/31/2023	2023-0726	Special District Services, Inc.	Travel June 2023	4.71
Total 511.512 · Miscellaneous					<u>443.94</u>
511.513 · Postage and Delivery					
	10/31/2022	2022-1642	Special District Services, Inc.	FedEx Sept 2022	1.03
	11/30/2022	2022-1746	Special District Services, Inc.	Postage Oct 2022	15.64
	12/31/2022	2022-1956	Special District Services, Inc.	Postage Nov 2022	167.28
	02/28/2023	2023-0151	Special District Services, Inc.	Postage Jan 2023	2.85
	03/31/2023	2023-0260	Special District Services, Inc.	Postage Feb 2023	4.72
	04/30/2023	2023-0367	Special District Services, Inc.	FedEx March 2023	16.95
	05/08/2023	FY 2023 Postage	Anne M. Gannon, Tax Collector, PBC	Prorated Share of Tax Roll Postage cost- FY 2023	19.00
	05/31/2023	2023-0492	Special District Services, Inc.	FedEx April 2023	16.68
	06/30/2023	2023-0603	Special District Services, Inc.	FedEx May 2023	8.24
	09/30/2023	2023-0959	Special District Services, Inc.	Postage Aug 2023	7.65
Total 511.513 · Postage and Delivery					<u>260.04</u>

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511.514 · Office Supplies					
	10/31/2022	2022-1642	Special District Services, Inc.	Copier Sept 2022	0.60
	11/30/2022	2022-1746	Special District Services, Inc.	Copier Oct 2022	3.30
	12/31/2022	2022-1956	Special District Services, Inc.	Copier Nov 2022	65.55
	12/31/2022	2022-1956	Special District Services, Inc.	Meeting Books Nov 2022	32.00
	01/31/2023	2023-0043	Special District Services, Inc.	Copier Dec 2022	22.65
	01/31/2023	2023-0043	Special District Services, Inc.	Meeting Books Dec 2022	24.00
	02/28/2023	2023-0151	Special District Services, Inc.	Copier Jan 2023	3.15
	03/31/2023	2023-0260	Special District Services, Inc.	Copier Feb 2023	16.95
	03/31/2023	2023-0260	Special District Services, Inc.	Meeting Books Feb 2023	32.00
	04/30/2023	2023-0367	Special District Services, Inc.	Copier March 2023	37.20
	04/30/2023	2023-0367	Special District Services, Inc.	Meeting Books March 2023	32.00
	05/31/2023	2023-0492	Special District Services, Inc.	Copier April 2023	5.25
	05/31/2023	2023-0492	Special District Services, Inc.	Meeting Books April 2023	28.00
	06/30/2023	2023-0603	Special District Services, Inc.	Copier May 2023	144.30
	07/31/2023	2023-0726	Special District Services, Inc.	Copier June 2023	28.50
	07/31/2023	2023-0726	Special District Services, Inc.	Meeting Books June 2023	24.00
	08/31/2023	2023-0841	Special District Services, Inc.	Copier July 2023	3.75
	09/30/2023	2023-0959	Special District Services, Inc.	Copier Aug 2023	3.90
Total 511.514 · Office Supplies					<u>507.10</u>
511.540 · Dues, License & Subscriptions					
	10/03/2022	86834	Department of Economic Opportunity	Special District Fee FY 2022/2023	175.00
Total 511.540 · Dues, License & Subscriptions					<u>175.00</u>
511.733 · Trustee Fees					
	07/20/2023	5059627	TD Wealth Operations (annual fee)	SERIES 2015 acct# 81-9182-01-5 - Annual Fees	2,500.00
Total 511.733 · Trustee Fees					<u>2,500.00</u>
511.734 · Continuing Disclosure Fee					
	09/28/2023	2023-1069	Special District Services, Inc.	Continuing Disclosure Fee - Fiscal Year 2022/2023	350.00
Total 511.734 · Continuing Disclosure Fee					<u>350.00</u>

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511.750 - Website Management					
	10/31/2022	2022-1642	Special District Services, Inc.	Website Fee Oct 2022	166.66
	11/30/2022	2022-1746	Special District Services, Inc.	Website Fee Nov 2022	166.66
	12/31/2022	2022-1956	Special District Services, Inc.	Website Fee Dec 2022	166.66
	01/31/2023	2023-0043	Special District Services, Inc.	Website Fee Jan 2023	166.66
	02/28/2023	2023-0151	Special District Services, Inc.	Website Fee Feb 2023	166.66
	03/31/2023	2023-0260	Special District Services, Inc.	Website Fee March 2023	166.66
	04/30/2023	2023-0367	Special District Services, Inc.	Website Fee April 2023	166.66
	05/31/2023	2023-0492	Special District Services, Inc.	Website Fee May 2023	166.66
	06/30/2023	2023-0603	Special District Services, Inc.	Website Fee June 2023	166.66
	07/31/2023	2023-0726	Special District Services, Inc.	Website Fee July 2023	166.66
	08/31/2023	2023-0841	Special District Services, Inc.	Website Fee Aug 2023	166.66
	09/30/2023	2023-0959	Special District Services, Inc.	Website Fee Sept 2023	166.66
Total 511.750 - Website Management					1,999.92
Total Expenditures					77,896.35