



**RIVERSIDE PARK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**MIAMI-DADE COUNTY  
REGULAR BOARD MEETING  
OCTOBER 16, 2023  
6:30 P.M.**

Special District Services, Inc.  
8785 SW 165<sup>th</sup> Avenue, Suite 200  
Miami, FL 33193

[www.riversideparkcdd.org](http://www.riversideparkcdd.org)

786.347.2711 Telephone

877.SDS.4922 Toll Free

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**AGENDA**  
**RIVERSIDE PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
Meeting Room at Mercedes Benz of Cutler Bay  
10701 SW 211<sup>th</sup> Street  
Cutler Bay, Florida 33189  
**REGULAR BOARD MEETING**  
**October 16, 2023**  
**6:30 p.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
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- G. Old Business
  - 1. Update Regarding Columns and Monument Planting Project
  - 2. Update Regarding Property Located at 10233 SW 224th Terrace, Cutler Bay, Tree Debris Removal
- H. New Business
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- I. Auditor Selection Committee
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- J. Administrative Matters
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  - 1. District Counsel Update on the 2023 Florida Legislative Session.....Page 70
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- L. Adjourn

Publication Date  
2023-10-06

Subcategory  
Miscellaneous Notices

RIVERSIDE PARK COMMUNITY  
DEVELOPMENT DISTRICT  
FISCAL YEAR 2023/2024  
REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Riverside Park Community Development District will hold Regular Meetings in a Meeting Room at the Mercedes Benz of Cutler Bay, located at 10701 SW 211th Street, Cutler Bay, Florida 33189 at 6:30 p.m. on the following dates:

October 16, 2023

March 18, 2024

May 20, 2024

August 19, 2024

The purpose of the meetings is to conduct any 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 786-347-2711 Ext. 2011 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 two Supervisors may participate by telephone; therefore, at the location of these meetings there will be a speaker telephone present so that interested persons can attend the meetings at the above location and be fully informed of the discussions taking place either in person or by telephone communication. 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 786-347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT

[www.riversideparkcdd.org](http://www.riversideparkcdd.org)

10/6 23-42/0000686710M

**RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT  
PUBLIC HEARING & REGULAR BOARD MEETING  
JULY 24, 2023**

**A. CALL TO ORDER**

The July 24, 2023, Regular Board Meeting of the Riverside Park Community Development District (the “District”) was called to order at 6:37 p.m. in a Meeting Room at Mercedes Benz of Cutler Bay located at 10701 SW 211<sup>th</sup> Street, Cutler Bay, Florida 33189.

**B. PROOF OF PUBLICATION**

Proof of publication was presented that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on July 6, 2023, and July 13, 2023, as legally required.

**C. ESTABLISH A QUORUM**

It was determined that the attendance of Chairperson Lorraine Torres, Vice Chairman Lariel Torres and Supervisors Ingrid Ojeda and Daniel Alvarez constituted a quorum and it was in order to proceed with the meeting.

Staff also in attendance were: District Manager Gloria Perez of Special District Services, Inc.; and General Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

Mrs. Perez requested the addition of an agenda item - Discussion Regarding Identified Hacking of a Tree along Old Cutler Road Behind the Property Located at 10233 SW 224<sup>th</sup> Terrace, Cutler Bay.

**E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

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

**F. APPROVAL OF MINUTES**

**1. May 22, 2023, Regular Board Meeting**

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

A <b>MOTION</b> was made by Supervisor Alvarez, seconded by Supervisor Lorraine Torres and passed unanimously approving the minutes of the May 22, 2023, Regular Board Meeting, as presented.
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Mrs. Perez then recessed the Regular Board Meeting and opened the Public Hearing.

**G. PUBLIC HEARING**

**1. Proof of Publication**

Proof of publication was presented that notice of the Public Hearing had been published in the *Miami Daily Business Review* on July 6, 2023, and July 13, 2023, as legally required.

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

There was no public comment on the Fiscal Year 2023/2024 Final Budget.

Mrs. Perez then closed the Public Hearing and reconvened the Regular Board Meeting.

## 3. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2023/2024 Final Budget

Mrs. Perez presented Resolution No. 2023-05, entitled:

### RESOLUTION NO. 2023-05

#### A RESOLUTION OF THE RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2023/2024 BUDGET.

Mrs. Perez read the title of the resolution into the record and stated that it provides for approving and adopting the fiscal year 2023/2024 Final Budget and the non-ad valorem special assessment tax roll (Assessment Levy).

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Lorraine Torres and unanimously passed to adopt Resolution No. 2023-05, approving the Fiscal Year 2023/2024 Final Budget, as presented and setting the fiscal year 2023/2024 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy).

## 4. Discussion Regarding Identified Hacking of a Tree along Old Cutler Road Behind the Property Located at 10233 SW 224<sup>th</sup> Terrace, Cutler Bay

Prior to this meeting, Mrs. Perez circulated an e-mail that consisted of a report put together by Ronald Galvis, the Field Operations Manager, that included a summary, location and images of the hacking of the tree directly behind the home located at 10233 SW 224<sup>th</sup> Terrace, Cutler Bay. FL 33190.

**From:** Ronald Galvis <rGalvis@sdsinc.org>  
**Sent:** Monday, July 24, 2023 1:37 PM  
**To:** Gloria Perez <gperez@sdsinc.org>  
**Subject:** RP Tree Trimmed - Old Cutler Rd.

Good afternoon,

Please be advised that, on Monday, July 24<sup>th</sup>, 2023, we were informed by Trimscape (landscapers) team that several branches of one of the on Old Cutler Rd. had been trimmed, apparently, by the residents on property numbered 10233 SW 224<sup>th</sup> Terrace, Cutler Bay. FL 33190.

The tree in question (the exact location targeted in the attached map) is right behind the property mentioned above. The branches were cut and the debris was left behind, as seen in the pictures below.

I drove immediately to the District to evaluate the situation and took several pictures for our records. I knocked on this residence's door (rang the bell) several times, but no one responded. I took the liberty to leave a note behind the door with my business card attached asking to be contacted. At the time I'm sending this email, nobody has called me yet.

According to the Miami-Dade County Public Records (summary from property appraiser attached), this property belongs to WAI MAN CHAN, LEYON CHAN, and WAYLAN SIU.

JFYI.

A discussion ensued and the Board directed District Counsel to send the homeowner of 10233 SW 224th Terrace, Cutler Bay, FL 33190, a demand letter on behalf of the District providing for ten (10) day to remedy the issue by removing and disposing of the debris or the District will have it addressed and the homeowner will be billed for said removal and any other related costs.

## **H. OLD BUSINESS**

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

## **I. NEW BUSINESS**

### **1. Consider Resolution No. 2023-06 – Records Retention Policy Adoption**

Mrs. Perez presented Resolution No. 2023-06, entitled:

#### **RESOLUTION 2023-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Mrs. Perez explained that this action appoints a records liaison and designates the electronic copy of documents as the official District record. This means that only a copy needs to be signed at meetings, and once it is scanned, the original can be discarded, which will create a more economical and efficient records management system.

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Lorraine Torres and unanimously passed adopting Resolution No. 2023-06, thereby approving a Records Retention Policy as presented.

### **2. Consider Columns and Monument Planting Proposals**

Riverside Park CDD Columns and Monuments Paint			
Elite Property Services	GCR Florida Service	The Trusty Handyman	Vita Contractors
Paint the 48 Columns and the 5 Monuments in the community, using the specifications requested (& previously provided).			
*Colors provided just as a reference. All the contractors accepted to change them, if the District decides so, in case we get to an agreement.			
The District is Responsible to notify Homeowners for permission to access when the job is being done.			
Total Cost: <b>\$7,000.00</b>	Total Cost: <b>\$11,365.00</b>	Total Cost: <b>\$8,307.89</b>	Total Cost: <b>\$6,500.00</b>

Color selection was made as follows:

- Top/Caps – Alabaster White SW 7008
- Middle – High Reflective White SW 7757
- Base – Crushed Ice SW 7647
- Letters & Logo – Black SW 6258

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Lorraine Torres and unanimously passed approving the proposal from Elite Property Services for the painting of monuments, signs, logos and columns in the amount of \$7,000 and further authorizing District Counsel to prepare an agreement and for District management to execute same on behalf of the District.

**3. Consider Resolution No. 2023-07 – Adopting a Fiscal year 2023/2024 Regular Meeting Schedule**

Mrs. Perez presented Resolution No. 2023-07, entitled:

**RESOLUTION NO. 2023-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVERSIDE PARK 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.**

Mrs. Perez read the title of the resolution into the record and noted that meetings would remain at the same location of the Second Floor of Mercedes Benz of Cutler Bay located at 10701 SW 211th Street, Cutler Bay, Florida 33189, with the start time of 6:30 p.m. on the following dates:

- October 16, 2023 Amended Budget**
- March 18, 2024 Proposed Budget**
- May 20, 2024 Final Budget**
- August 19, 2024**

A **MOTION** was made by Supervisor Alvarez, seconded by Supervisor Lariel Torres and unanimously passed to adopt Resolution No. 2023-07, approving the Regular Meeting Schedule for Fiscal Year 2023-2024, holding meetings in the Second Floor Meeting Room of Mercedes Benz of Cutler Bay located at 10701 SW 211th St, Cutler Bay, Florida 33189, with the start time of 6:30 p.m., and authorizes the advertisement of same, as required by law.

**J. ADMINISTRATIVE MATTERS**

**1. Consider 2023 Riverside Park CDD Annual Engineering Report**

Mrs. Perez presented the Annual Engineering Report, which was provided in the meeting booklet.

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Alvarez and passed unanimously accepting and receiving the District's 2023 Annual Engineer's Report, as presented.

**2. Financial Report**

Mrs. Perez presented the financials in the meeting book and briefly reviewed them with the Board, pointing out that available funds as of June 30, 2023, were \$319,632.57.

**3. Consider Appointment of Audit Committee and Evaluation Criteria**

Mrs. Perez stated that the Board needed to begin the auditor selection process and she presented a draft of the Evaluation Criteria (all per statute with the exception of price, which has been added, as standard practice), the RFP Notice that is to be published, and the RFP itself.

Per procedure and per statute, the auditor selection is done by the Committee appointed by the Board.

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Lorraine Torres and unanimously passed appointing the entire District Board as the Auditor Selection Committee.

*The Regular Board Meeting was then recessed and the Audit Committee Meeting was called to order.*

Now sitting as the Auditor Selection Committee, the standard criteria was reviewed and the RFP for proposals was shown and it was noted that it was standard. If approved to move forward, SDS, Inc. will advertise and the results will be brought back to the Committee for selection. Approval is needed by the Committee in order to proceed with the RFP process and use the criteria as presented. The ranking points on the criteria are calculated as follows: points assigned to each of the 5 criteria; when proposals are brought back, the Committee will rank them and an auditor will be selected. All five criteria have 10 points each assigned as a maximum for ranking.

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Alvarez and unanimously passed approving the selection criteria, as amended, and directing SDS, Inc. to proceed with the RFP process, which proposals will be brought back to the Committee at an upcoming meeting.

*The Audit Committee Meeting was then adjourned and the Regular Board Meeting was reconvened.*

A **MOTION** was made by Supervisor Ojeda, seconded by Supervisor Alvarez and unanimously passed ratifying the Auditor Selection Committee's approval of Selection Criteria and authorizing management to proceed with the RFP process.



**K. BOARD MEMBER/STAFF CLOSING COMMENTS**

Mrs. Perez provided an update on Financial Interests Disclosure 2022 Form 1 and advised, pursuant to the Public Ethics State of Florida website (<http://public.ethics.state.fl.us/search.cfm>) all of the Board Members had submitted the required Form 1 in a timely manner.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **MOTION** was made by Supervisor Lorraine Torres, seconded by Supervisor Lariel Torres and passed unanimously adjourning the Regular Board Meeting at 7:19 p.m.

**ATTESTED BY:**

\_\_\_\_\_  
**Secretary/Assistant Secretary**

\_\_\_\_\_  
**Chairperson/Vice-Chair**

**RESOLUTION NO. 2023-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIVERSIDE PARK 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 Riverside Park 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 RIVERSIDE PARK 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 16<sup>th</sup> day of October, 2023.

**ATTEST:**

**RIVERSIDE PARK  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

Riverside Park  
Community Development District

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

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**AMENDED FINAL BUDGET**  
**RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING 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
<b>REVENUES</b>			
Administrative Assessments	62,152	62,399	62,399
Maintenance Assessments	39,191	39,191	39,191
Debt Assessments	120,339	120,340	120,340
Other Income	0	0	0
Interest Income	240	10,253	10,153
<b>TOTAL REVENUES</b>	<b>\$ 221,922</b>	<b>\$ 232,183</b>	<b>\$ 232,083</b>
<b>EXPENDITURES</b>			
<b>ADMINISTRATIVE EXPENDITURES</b>			
Supervisor Fees	6,000	4,000	4,000
Employer Taxes - Payroll	480	306	306
Management	19,728	19,728	19,728
Secretarial	2,700	2,700	2,700
Legal	8,000	9,200	8,024
Assessment Roll	3,500	3,500	3,500
Audit Fees	3,600	3,600	3,600
Insurance	6,205	5,926	5,926
Legal Advertisements	650	750	589
Miscellaneous	825	825	614
Postage	200	290	278
Office Supplies	500	525	492
Dues & Subscriptions	175	175	175
Trustee Fee	4,100	4,080	4,080
Continuing Disclosure Fee	250	250	250
Website Management	1,750	1,750	1,750
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 58,663</b>	<b>\$ 57,605</b>	<b>\$ 56,012</b>
<b>MAINTENANCE EXPENDITURES</b>			
Lawn/Landscape Maintenance	16,500	16,500	12,144
Entrance Features	1,000	500	0
Miscellaneous Maintenance/Improvements (Pressure Cleaning, etc.)	6,064	8,000	7,000
Border Hedge/Monument/Fence	8,275	2,000	0
Nutritional Control/Mulch	3,500	1,000	0
Engineering/Inspections	1,500	1,060	1,060
Contingency/Reserve	0	0	0
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 36,839</b>	<b>\$ 29,060</b>	<b>\$ 20,204</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,502</b>	<b>\$ 86,665</b>	<b>\$ 76,216</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 126,420</b>	<b>\$ 145,518</b>	<b>\$ 155,867</b>
Bond Payments	(113,119)	(114,604)	(114,604)
<b>BALANCE</b>	<b>\$ 13,301</b>	<b>\$ 30,914</b>	<b>\$ 41,263</b>
County Appraiser & Tax Collector Fee	(4,434)	(2,133)	(2,133)
Discounts For Early Payments	(8,867)	(8,437)	(8,437)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 20,344</b>	<b>\$ 30,693</b>
Carryover From Prior Year		0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 20,344</b>	<b>\$ 30,693</b>

**Notes**

Contingency/Reserve Funds (\$16,270) To Be Used In Future Years.  
Original Contingency/Reserve Funds Amount Was \$36,680  
Contingency/Reserve Funds are included in Fund Balance As Of 9/30/23

FUND BALANCE AS OF 9/30/21	\$280,497
FY 2021/2022 ACTIVITY	\$20,344
FUND BALANCE AS OF 9/30/22	\$300,841

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

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 9/29/23</b>
<b>REVENUES</b>			
Interest Income	10	2,835	2,815
NAV Tax Collection	113,119	114,604	114,604
<b>Total Revenues</b>	<b>\$ 113,129</b>	<b>\$ 117,439</b>	<b>\$ 117,419</b>
<b>EXPENDITURES</b>			
Principal Payments	75,000	75,000	75,000
Interest Payments	32,744	34,185	34,185
Bond Redemption	5,385	60,000	60,000
Bond Modification - Cost Of Issuance	5,385	22,850	22,850
<b>Total Expenditures</b>	<b>\$ 118,514</b>	<b>\$ 192,035</b>	<b>\$ 192,035</b>
<b>Excess/ (Shortfall)</b>	<b>\$ (5,385)</b>	<b>\$ (74,596)</b>	<b>\$ (74,616)</b>

FUND BALANCE AS OF 9/30/22	\$101,816
FY 2022/2023 ACTIVITY	(\$74,596)
FUND BALANCE AS OF 9/30/23	\$27,220

Notes

Revenue Fund Balance = \$27,220\*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$19,957.

\* Approximate Amounts

**Series 2023 Bond Modification Information**

Original Par Amount =	\$910,000	Annual Principal Payments Due:
Interest Rate =	5.68%	May 1st
Issue Date =	June 2023	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st
Par Amount As Of 9/30/23 =	\$910,000	

October 16, 2023

RE: Riverside Park Community Development District

The Riverside Park Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2023, September 30, 2024 and September 30, 2025; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Riverside Park Community Development District is the firm of Nowlen, Holt & Miner, P.A.

Nowlen, Holt & Miner, P.A. was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2023, September 30, 2024 and September 30, 2025 audits. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 audit is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$3,600.00. And the proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,600.00. The approved fee for the fiscal year ending September 30, 2022 audit, which Nowlen, Holt & Miner, P.A. has completed, was \$3,600.00. The proposed Audit Fee budget for Fiscal Year 2023/2024 is \$3,700.00.

Management would like to report that it is pleased with the professionalism and the competence of the Nowlen, Holt & Miner, P.A., partners and supporting staff.

**It is recommended at this time that Nowlen, Holt & Miner, P.A. be hired to perform the September 30, 2023, September 30, 2024 and September 30, 2025 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/26 and 9/30/27).**

Special District Services, Inc.



**Proposal for Independent Auditing Services**

**Riverside Park Community Development District**

**September 7, 2023**



**Nowlen, Holt & Miner, P.A.**

**Edward T. Holt, Managing Partner**

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# NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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NORTHBRIDGE CENTRE  
515 N. FLAGLER DRIVE, SUITE 1700  
POST OFFICE BOX 347  
WEST PALM BEACH, FLORIDA 33402-0347  
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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  
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MARK J. BYMASTER, CFE, CPA  
RYAN M. SHORE, CFP®, CPA  
WEI PAN, CPA  
WILLIAM C. KISKER, CPA  
RICHARD E. BOTTS, CPA

September 7, 2023

Riverside Park 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 Riverside Park 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:

- **Experience with the District** – We have audited the District for many years, a service which provides us with first-hand, valuable knowledge of the District's funds. Our understanding of the District's operating environment, internal control structure, and compliance requirements will continue to be a benefit to the District.
- **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,



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 Riverside Park 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
<b>Partners</b>		
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
<b>Sub-Total</b>	<b>226</b>	<b>224</b>
<b>Managers</b>		
William C. Kisker, CPA	48	18
Mark Bymaster, CPA, CFE	16	16
<b>Sub-Total</b>	<b>64</b>	<b>34</b>
<b>Supervisors</b>		
Ryan Shore, CPA	11	10
Wei Pan, CPA	11	11
<b>Sub-Total</b>	<b>22</b>	<b>21</b>
<b>Staff</b>		
Emilie Hendrix	16	16
Kristy Rowe	4	4
<b>Sub-Total</b>	<b>20</b>	<b>20</b>
<b>Professional Staff Total</b>	<b>332</b>	<b>299</b>



## 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
- 10/17 GASB Fair Value Audit & Accounting Issues
- 10/17 New Single Audit Uniform Guidance Requirements
- 11/17 Fraud Risk in the SLG Environment
- 11/17 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 05/18 Non-Profit Update
- 08/18 Government Accounting and Financial Reporting
- 12/18 Government Accounting
- 06/19 2018 Yellow Book
- 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

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

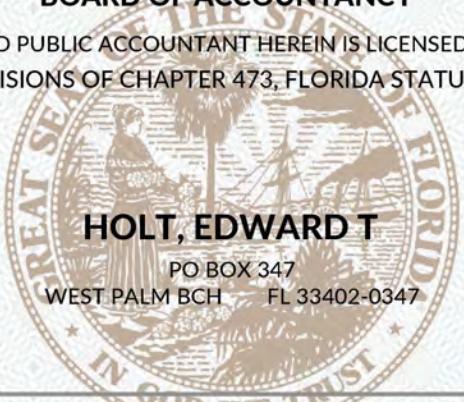
Melanie S. Griffin, Secretary



**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

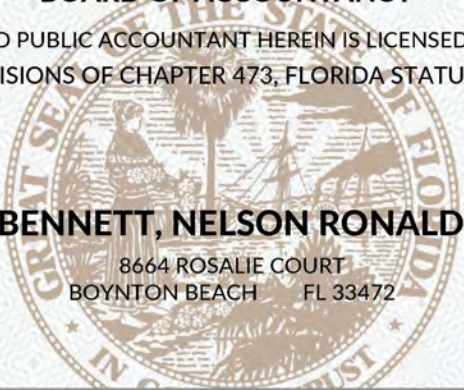
Melanie S. Griffin, Secretary



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**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

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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

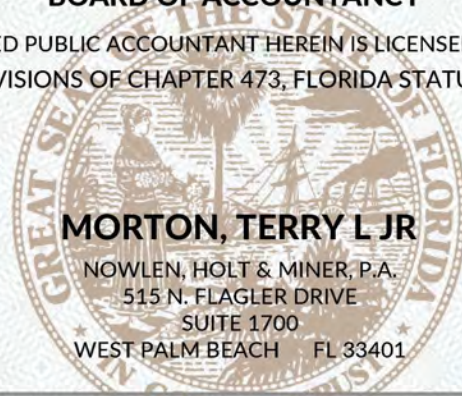
Julie I. Brown, Secretary



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

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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



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

**BOARD OF ACCOUNTANCY**

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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

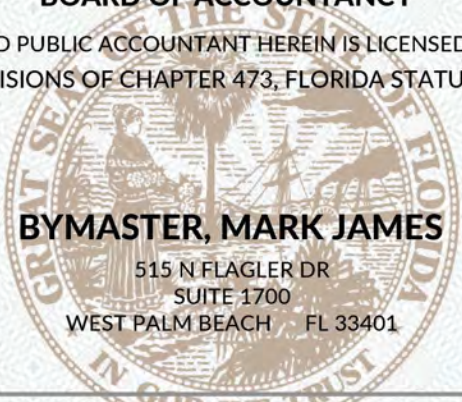
Ron DeSantis, Governor Julie I. Brown, Secretary



**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

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

**LICENSE NUMBER: AC44933**

**EXPIRATION DATE: DECEMBER 31, 2023**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



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

\*ACFR – Annual Comprehensive Financial Report

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

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

\*ACFR – Annual Comprehensive Financial Report



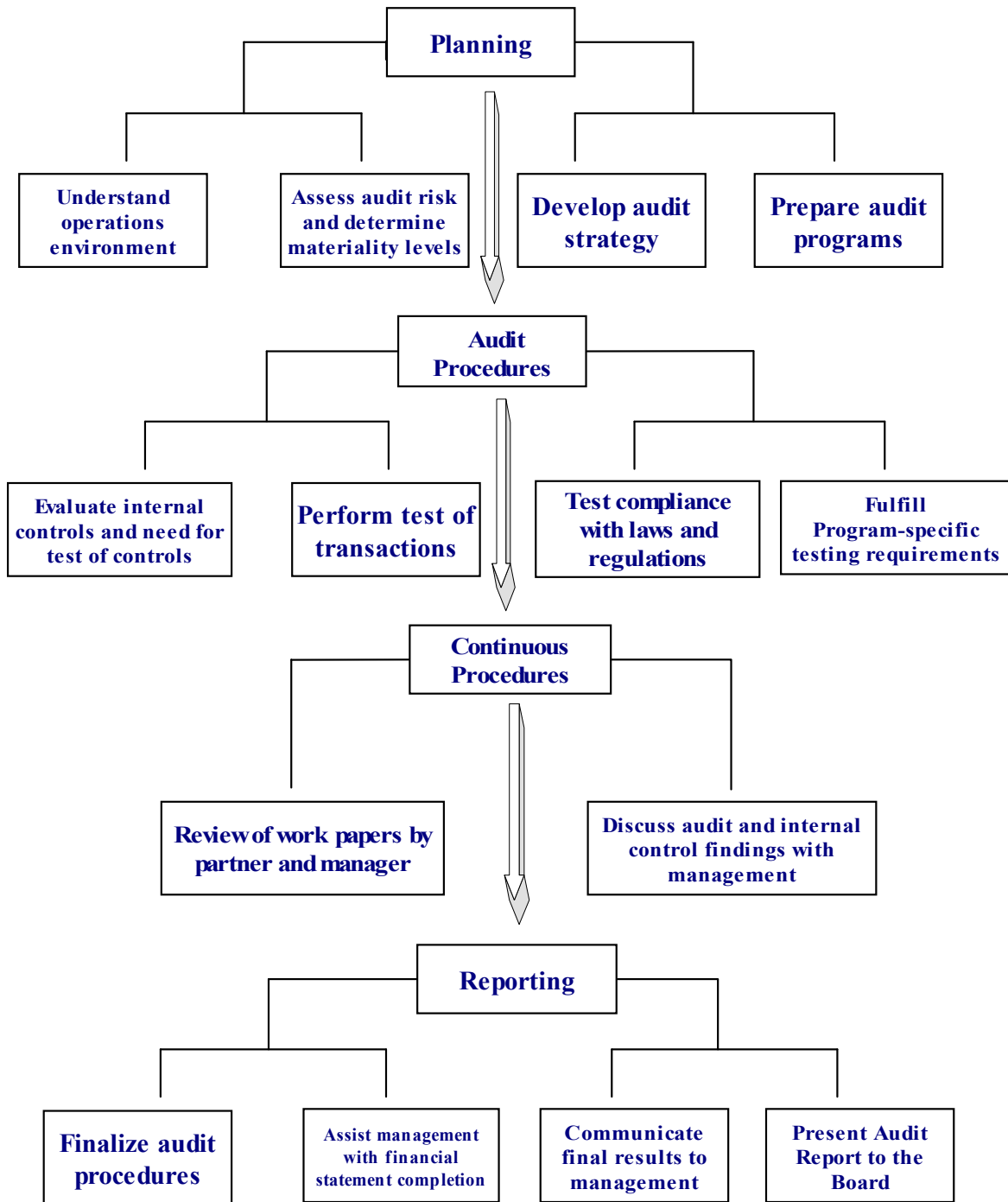
**Similar Engagements with Governmental Entities**

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.

<b>Client</b>	<b>Contact</b>	<b>Address</b>	<b>Length of Service</b>	<b>Engagement Partner</b>
<b>Everglades Agricultural Environmental Control District</b>	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"> <li>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</li> <li>Assisted with financial statement preparation</li> </ul>				
<b>North Palm Beach Heights Water Control District</b>	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"> <li>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</li> <li>Assisted with financial statement preparation</li> </ul>				
<b>Jupiter Inlet District</b>	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"> <li>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.</li> <li>Assisted with financial statement preparation</li> </ul>				

## 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 Riverside Park 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	\$3,600
Year 5 – 2027, Option Year	\$3,600

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.

**CPA**AMERICA  
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

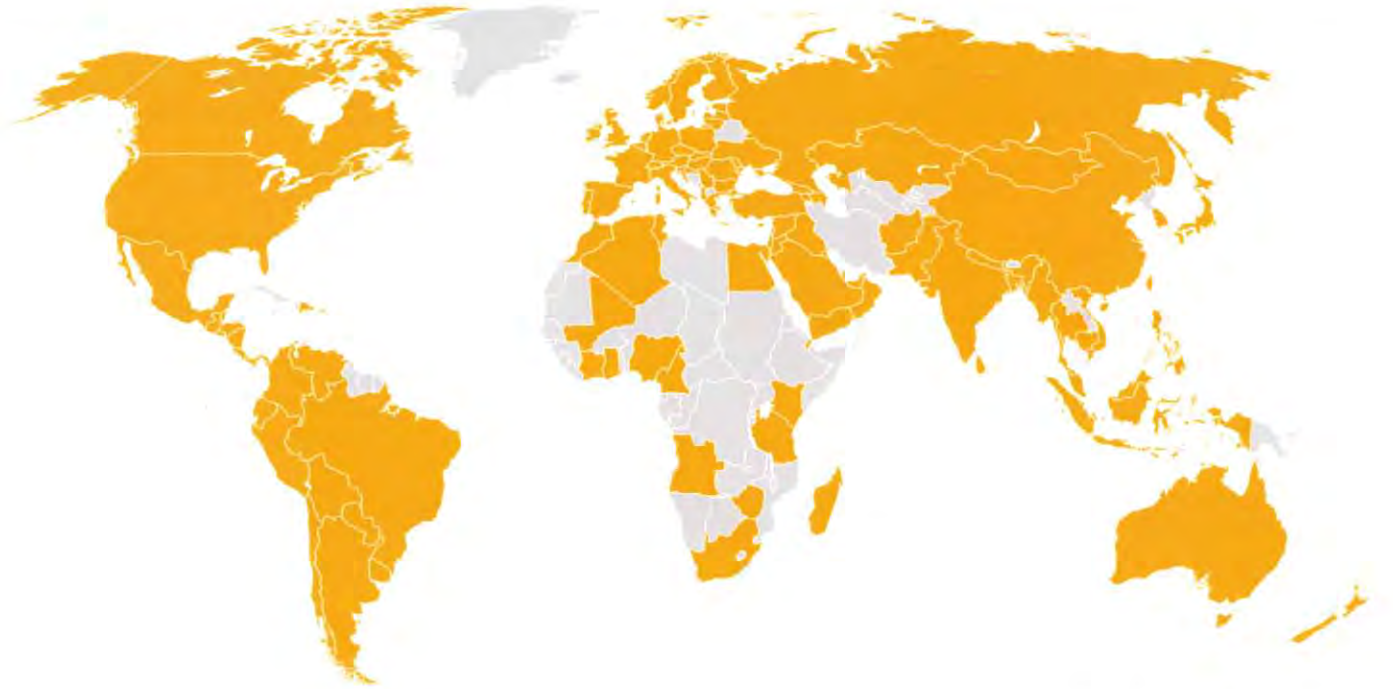
### World Ranking

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**

**RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Riverside Park 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 2003 and encompasses approximately 35.42 acres in Miami-Dade County. In 2004 there were special assessment bonds issued in the amount of \$2,025,000 which financed all or a portion of certain public infrastructure improvements within the District. The bonds were refinanced in 2014 and later modified in 2023. 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 Riverside Park 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 7, 2023 in an envelope marked on the outside "Auditing Services-Riverside Park 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**

**RIVERSIDE PARK 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)  
Miami-Dade County, Florida**

**RIVERSIDE PARK COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than September 7, 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 – Riverside Park 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**

**RIVERSIDE PARK 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.

Riverside Park  
Community Development District

**Financial Report For  
September 2023**

**Riverside Park Community Development District**  
**Budget vs. Actual**  
**October 2022 through September 2023**

	<b>Oct 22 - Sept 23</b>	<b>22/23 Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
363.100 · Admin Assessments	62,399.21	62,152.00	247.21	100.4%
363.101 · Maintenance Assessments	39,191.30	39,191.00	0.30	100.0%
363.810 · Debt Assessments	120,340.30	120,339.00	1.30	100.0%
363.820 · Debt Assessment-Paid To Trustee	-114,603.55	-113,119.00	-1,484.55	101.31%
363.830 · County Tax Collector Fee	-2,133.27	-4,434.00	2,300.73	48.11%
363.831 · Discounts For Early Payments	-8,436.73	-8,867.00	430.27	95.15%
369.401 · Interest Income	10,152.39	240.00	9,912.39	4,230.16%
<b>Total Income</b>	<b>106,909.65</b>	<b>95,502.00</b>	<b>11,407.65</b>	<b>111.95%</b>
<b>Expense</b>				
511.122 · PR Tax Expense	306.00	480.00	-174.00	63.75%
511.131 · Supervisors Fees	4,000.00	6,000.00	-2,000.00	66.67%
511.302 · Border Hedge/Monument/Fence	0.00	8,275.00	-8,275.00	0.0%
511.303 · Nutritional Control/Mulch	0.00	3,500.00	-3,500.00	0.0%
511.307 · Lawn/Landscape Maintenance	12,143.75	16,500.00	-4,356.25	73.6%
511.308 · Miscellaneous Maintenance	7,000.00	6,064.00	936.00	115.44%
511.309 · Entrance Features	0.00	1,000.00	-1,000.00	0.0%
511.310 · Engineering	1,060.00	1,500.00	-440.00	70.67%
511.311 · Management Fees	19,728.00	19,728.00	0.00	100.0%
511.312 · Secretarial Fees	2,700.00	2,700.00	0.00	100.0%
511.315 · Legal Fees	8,023.50	8,000.00	23.50	100.29%
511.318 · Assessment/Tax Roll	3,500.00	3,500.00	0.00	100.0%
511.320 · Audit Fees	3,600.00	3,600.00	0.00	100.0%
511.450 · Insurance	5,926.00	6,205.00	-279.00	95.5%
511.480 · Legal Advertisements	588.89	650.00	-61.11	90.6%
511.512 · Miscellaneous	614.60	825.00	-210.40	74.5%
511.513 · Postage and Delivery	278.57	200.00	78.57	139.29%
511.514 · Office Supplies	492.17	500.00	-7.83	98.43%
511.516 · Website Management Fee	1,749.96	1,750.00	-0.04	100.0%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.733 · Trustee Fees	4,079.63	4,100.00	-20.37	99.5%
511.734 · Continuing Disclosure Fee	250.00	250.00	0.00	100.0%
<b>Total Expense</b>	<b>76,216.07</b>	<b>95,502.00</b>	<b>-19,285.93</b>	<b>79.81%</b>
<b>Net Income</b>	<b>30,693.58</b>	<b>0.00</b>	<b>30,693.58</b>	<b>100.0%</b>

**RIVERSIDE PARK 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
<b>REVENUES</b>			
Administrative Assessments	62,152	0	62,399
Maintenance Assessments	39,191	0	39,191
Debt Assessments	120,339	0	120,340
Other Revenue	0	0	0
Interest Income	240	0	10,153
<b>Total Revenues</b>	<b>\$ 221,922</b>	<b>\$ -</b>	<b>\$ 232,083</b>
<b>EXPENDITURES</b>			
<b>MAINTENANCE EXPENDITURES</b>			
Lawn/Landscape Maintenance	16,500	450	12,144
Entrance Features	1,000	0	0
Miscellaneous Maintenance/Improvements	6,064	0	7,000
Border Hedge/Monument/Fence	8,275	0	0
Nutritional Control/Mulch	3,500	0	0
Engineering/Inspections	1,500	0	1,060
Contingency/Reserve (\$16,270 Available)*	0	0	0
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 36,839</b>	<b>\$ 450</b>	<b>\$ 20,204</b>
<b>ADMINISTRATIVE EXPENDITURES</b>			
Supervisor Fees	6,000	0	4,000
Payroll Taxes - Employer	480	0	306
Management	19,728	1,644	19,728
Secretarial	2,700	225	2,700
Legal	8,000	0	8,024
Assessment Roll	3,500	3,500	3,500
Audit Fees	3,600	0	3,600
Insurance	6,205	0	5,926
Legal Advertisements	650	0	589
Miscellaneous	825	92	614
Postage	200	44	278
Office Supplies	500	15	492
Dues & Subscriptions	175	0	175
Trustee Fee	4,100	0	4,080
Continuing Disclosure Fee	250	250	250
Website Management	1,750	146	1,750
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 58,663</b>	<b>\$ 5,916</b>	<b>\$ 56,012</b>
<b>Total Expenditures</b>	<b>\$ 95,502</b>	<b>\$ 6,366</b>	<b>\$ 76,216</b>
<b>Revenues Less Expenditures</b>	<b>\$ 126,420</b>	<b>\$ (6,366)</b>	<b>\$ 155,867</b>
Bond Payments	(113,119)	0	(114,604)
<b>Balance</b>	<b>\$ 13,301</b>	<b>\$ (6,366)</b>	<b>\$ 41,263</b>
County Appraiser & Tax Collector Fee	(4,434)	0	(2,133)
Discounts For Early Payments	(8,867)	0	(8,437)
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ (6,366)</b>	<b>\$ 30,693</b>
Carryover From Prior Year	0	0	0
<b>Net Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ (6,366)</b>	<b>\$ 30,693</b>

\* Contingency/Reserve Funds Can Be Used In Fiscal Year 22/23 or in Future Fiscal Years.

Original Balance = \$36,680. Current Balance = \$16,270.

Bank Balance As Of 9/30/23	\$ 319,284.70
Accounts Payable As Of 9/30/23	\$ 4,343.81
Accounts Receivable As Of 9/30/23	\$ -
Reserve Funds As Of 9/30/23	\$ 16,270.00
Available Funds As Of 9/30/23	\$ 298,670.89

**RIVERSIDE PARK CDD  
TAX COLLECTIONS  
2022-2023**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Fees	Discount	Net From Tax Collector	Admin Assessment Income (Before Discounts & Fees)	Maint Assessment Income (Before Discounts & Fees)	Debt Assessment Income (Before Discounts & Fees)	Admin Assessment Income (After Discounts & Fees)	Maint Assessment Income (After Discounts & Fees)	Debt Assessment Income (After Discounts & Fees)	Debt Assessment Paid to Trustee
									\$ 221,682	\$ 62,152	\$ 39,191	\$ 120,339	\$ 62,152	\$ 39,191	\$ 120,339	
									\$ 208,621	\$ 58,663	\$ 36,839	\$ 113,119	\$ 58,663	\$ 36,839	\$ 113,119	\$ 113,119
1	1	Miami-Dade Tax Collector	11/23/22	NAV Taxes	\$ 9,650.99		\$ (92.62)	\$ (389.28)	\$ 9,169.09	\$ 2,706.09	\$ 1,706.30	\$ 5,238.60	\$ 2,572.24	\$ 1,619.80	\$ 4,977.05	\$ 4,977.05
2	2	Miami-Dade Tax Collector	11/25/22	NAV Taxes	\$ 7,610.12		\$ (73.06)	\$ (304.43)	\$ 7,232.63	\$ 2,122.26	\$ 1,338.26	\$ 4,149.60	\$ 2,016.43	\$ 1,271.60	\$ 3,944.60	\$ 3,944.60
3	3	Miami-Dade Tax Collector	12/07/22	NAV Taxes	\$ 172,265.64		\$ (1,653.74)	\$ (6,891.00)	\$ 163,720.90	\$ 48,205.62	\$ 30,397.62	\$ 93,662.40	\$ 45,810.58	\$ 28,887.52	\$ 89,022.80	\$ 89,022.80
4	4	Miami-Dade Tax Collector	12/22/22	NAV Taxes	\$ 9,784.44		\$ (94.04)	\$ (380.53)	\$ 9,309.87	\$ 2,728.62	\$ 1,720.62	\$ 5,335.20	\$ 2,595.67	\$ 1,636.80	\$ 5,077.40	\$ 5,077.40
5	5	Miami-Dade Tax Collector	01/11/23	NAV Taxes	\$ 11,729.09		\$ (112.79)	\$ (449.75)	\$ 11,166.55	\$ 3,288.84	\$ 2,073.70	\$ 6,366.55	\$ 3,132.60	\$ 1,972.75	\$ 6,061.20	\$ 6,061.20
6	Int - 1	Miami-Dade Tax Collector	02/13/23	Interest		\$ 128.71			\$ 128.71	\$ 128.71			\$ 128.71			\$ -
7	6	Miami-Dade Tax Collector	03/08/23	NAV Taxes	\$ 2,174.32		\$ (21.53)	\$ (21.74)	\$ 2,131.05	\$ 606.36	\$ 382.36	\$ 1,185.60	\$ 594.25	\$ 374.70	\$ 1,162.10	\$ 1,162.10
8	7	Miami-Dade Tax Collector	04/07/23	NAV Taxes	\$ 5,206.12		\$ (62.06)		\$ 5,154.06	\$ 1,459.77	\$ 920.45	\$ 2,825.90	\$ 1,445.31	\$ 911.10	\$ 2,797.65	\$ 2,797.65
9	8	Miami-Dade Tax Collector	05/10/23	NAV Taxes	\$ 1,087.16		\$ (10.87)		\$ 1,076.29	\$ 303.18	\$ 191.18	\$ 592.80	\$ 300.09	\$ 189.30	\$ 586.90	\$ 586.90
10	Int - 2	Miami-Dade Tax Collector	05/17/23	Interest		\$ 24.07			\$ 24.07	\$ 24.07			\$ 24.07			\$ -
11	9	Miami-Dade Tax Collector	06/07/23	NAV Taxes/Interest	\$ 1,087.16	\$ 32.61	\$ (11.20)		\$ 1,108.57	\$ 335.79	\$ 191.18	\$ 592.80	\$ 332.37	\$ 189.30	\$ 586.90	\$ 586.90
12	10	Miami-Dade Tax Collector	06/23/23	NAV Taxes/Interest (TC)	\$ 1,087.16	\$ 48.92	\$ (11.36)		\$ 1,124.72	\$ 475.60	\$ 269.63	\$ 390.85	\$ 470.82	\$ 266.95	\$ 386.95	\$ 386.95
13	Int - 3	Miami-Dade Tax Collector	08/09/23	Interest		\$ 14.30			\$ 14.30	\$ 14.30			\$ 14.30			\$ -
14									\$ -							\$ -
15									\$ -							\$ -
16									\$ -							\$ -
					\$ 221,682.20	\$ 248.61	\$ (2,133.27)	\$ (8,436.73)	\$ 211,360.81	\$ 62,399.21	\$ 39,191.30	\$ 120,340.30	\$ 59,437.44	\$ 37,319.82	\$ 114,603.55	\$ 114,603.55

Assessment Roll = \$221,682.20

Note: \$221,682, \$62,152, \$39,191 and \$120,339 are 2022/2023 Budgeted assessments before discounts and fees.

Note: \$208,621, \$58,663, \$36,839 and \$113,119 are 2022/2023 Budgeted assessments after discounts and fees.

\$ 221,682.20	
\$ 248.61	\$ 211,360.81
\$ (62,399.21)	\$ (59,437.44)
\$ (39,191.30)	\$ (37,319.82)
\$ (120,340.30)	\$ (114,603.55)
\$ -	\$ -

**Riverside Park Community Development District  
Contingency/Reserve Expenditures  
October 2015 - September 2023**

<b>Contingency/Reserve</b>	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
	10/15/2015	Inv# 10152015863	Jag Painting Contractors Inc.	Deposit for invoice 10152015863 (Cleaning & Painting)	2,450.00
	11/01/2015	Inv# 10152015863A	Jag Painting Contractors Inc.	Final Payment for invoice 10152015863 (Cleaning & Painting)	2,450.00
	12/07/2015	Inv# 8624	Crespo Lawn Service, Inc.	Installation Of 16 Solar Power Lights	1,210.00
	02/22/2018	Inv #1304	Royal Plastering Corp.	Fence Repairs & Replacement	14,300.00
					0.00
<b>Total</b>					<b>20,410.00</b>

<b>Original Funds Available For Contingency/Reserve</b>	<b>\$ 36,680.00</b>
<b>Contingency/Reserve Expenditures As Of 9/30/23</b>	<b>\$ 20,410.00</b>
<b>Contingency/Reserve Funds Balance As Of 9/30/23</b>	<b>\$ 16,270.00</b>

## MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.  
District Counsel

DATE: July 20, 2023

RE: 2023 Legislative Update

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As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

**1. Chapter 2023 – 134, Laws of Florida (SB 346).** The legislation requires contracts for construction services between a local government entity and a contractor to include a “punch list”<sup>1</sup> of items required to render complete, satisfactory, and acceptable the construction services contracted for, which punch list outlines the estimated cost of each item necessary to complete the work. The law requires local governments to pay all portions of the contract balance, except for 150 percent of the portion of the contract balance attributed to those projects on the punch list, within 20 days after the punch list is created, subject to certain exceptions. The legislation limits a local government’s ability to withhold payment of certain amounts under the contract to only those subject to a written good faith dispute or claims against public surety bonds. The law clarifies that a local government must pay the undisputed portions of a contract within 20 days of the request for payment. Lastly, the legislation amends the definition of “public works project” in section 255.0992, F.S., to include any construction, maintenance, repair, renovation, remodeling, or improvement activity that is paid for with state-appropriated funds. The effective date of this act is July 1, 2023.

**2. Chapter 2023 – 17, Laws of Florida (SB 102).** The legislation makes various changes and additions to affordable housing related programs and policies at both the state and local level. With regard to local governments, the law:

- Preempts local government requirements regarding zoning, density, and height to allow for streamlined development of affordable housing in commercial and mixed-use zoned areas under certain circumstances. Developments that meet the requirements may not require a zoning change or comprehensive plan amendment.

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<sup>1</sup> The punch list is created within a contractually-specified timeframe after the contractor reaches substantial completion of the construction services as defined in the contract, or if that is not defined, then after the project reaches beneficial occupancy or use. If the contract is valued at less than \$10 million, then the punch list must be developed within 30 calendar days; if the contract is valued at \$10 million or more, then the punch list must be developed within 45 calendar days.



- Removes a local government’s ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes a provision that allows local governments to impose rent control under certain circumstances, preempting rent control ordinances entirely.
- Requires counties and cities to update and electronically publish the inventory of publicly owned properties, for counties including property owned by a dependent special district, which may be appropriate for affordable housing development.
- Authorizes the Florida Housing Finance Corporation, through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.
- Provides that the Keys Workforce Housing Initiative is an exception to evacuation time requirements and that comprehensive plan and land use amendments approved under that initiative are valid.

The effective date of this act is July 1, 2023.

**3. Chapter 2023 – 31, Laws of Florida (SB 1604).** The law makes a number of changes relating to comprehensive plans and land development regulations. Of interest to special districts, section 4 of the legislation amends section 189.031, F.S., to preclude independent special districts from complying with the terms of any development agreement, which is executed within three months preceding the effective date of a law, which modifies the manner of selecting members of the governing body of the special district from election to appointment or appointment to election. The newly elected or appointed governing body of the special district must review within four months of taking office any such development agreement and vote on whether to seek readoption of the agreement. The law applies to any development agreement that is in effect on, or is executed after July 1, 2023, which is the effective date of this law. Section 4 of the Act expires July 1, 2028, unless reviewed and reenacted by the Legislature.

**4. Chapter 2023 – 28, Laws of Florida (HB 3).** This legislation codifies and extends the policy adopted by the Trustees<sup>2</sup> requiring all investment decisions relating to the state retirement system be based solely on pecuniary factors<sup>3</sup>. The law extended that policy to all funds managed by the State Board of Administration (SBA), all funds of the state Treasury, all local government retirement plans, investments of local government surplus funds, and investments of funds raised by citizen support and direct-support organizations. Investment managers who invest public funds on behalf of any of these entities may not sacrifice investment return or take additional investment risk to promote any non-pecuniary factor. The law requires any contract between a governmental

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<sup>2</sup> The Governor, Chief Financial Officer, and Attorney General serve as the SBA’s Board of Trustees.

<sup>3</sup> The term “pecuniary factor” is defined as a factor that is expected “to have a material effect on the risk or return of an investment based on appropriate investment horizons consistent with applicable investment objectives and funding policy. The term does not include the consideration of the furtherance of any social, political, or ideological interests.”

entity<sup>4</sup> and an investment manager executed, amended, or renewed on or after July 1, 2023, to contain a provision requiring the investment manager to include a disclaimer in an external communication, if the communication is to a company in which the investment manager has invested public funds and discusses social, political, or ideological interests. The required disclaimer must state: “The views and opinions expressed in this communication are those of the sender and do not reflect the views and opinions of the people of the state of Florida.” All contracts with investment managers executed, amended, or renewed on or after July 1, 2023, may be unilaterally terminated if certain communications of an investment manager include discussion of social, political, or ideological interests and omit the required disclaimer.

In addition, the legislation prohibits bond issuers<sup>5</sup> from issuing an environmental, social, and corporate governance (ESG) bond or paying for a third-party verifier that certifies or verifies that a bond may be designated or labeled as an ESG bond<sup>6</sup>, renders opinions or produces a report on ESG compliance, among other ESG-related services. Issuers are also prohibited from contracting with a rating agency whose ESG scores for the issuer will have a direct, negative impact on the issuer’s bond ratings.

The act further prohibits consideration of social, political, or ideological beliefs in state and local government contracting, and explicitly notes that this includes all political subdivisions of the state. Specifically, the law prohibits an awarding body from (1) requesting documentation or considering a vendor’s social, political, or ideological beliefs when determining if the vendor is a responsible vendor; or (2) giving a preference to a vendor based on the vendor’s social, political, or ideological beliefs.

Lastly, the legislation amends the definition of a “qualified public depository” to prohibit government entities from depositing funds in banks that make it a practice to deny or cancel services of their customers based on a person’s political opinions, speech, affiliations, lawful ownership or sales of firearms, production of fossil fuels or other factors related to ESG. Pursuant to current law, all public deposits may only be deposited in a qualified public depository. The effective date of this legislation is July 1, 2023.

**5. Chapter 2023 – 32, Laws of Florida (SB 258).** The legislation bans the use of prohibited applications<sup>7</sup> on devices issued to an employee or officer by a public employer, or otherwise used on a network that is owned, operated, or maintained by a public employer. This law requires the Department of Management Services (DMS) to create and maintain a list of prohibited applications of any Internet application that it deems to present a security risk in the form of

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<sup>4</sup> The law defines “governmental entity” to mean a state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, a department, division, board, bureau, commission, authority, district, or agency thereof, or a public school, Florida College System institution, state university, or associated board.

<sup>5</sup> Any public body corporate and politic authorized or created by general or special law and granted the power to issue bonds.

<sup>6</sup> An ESG bond is any bond that has been designated or labeled as a bond that will be used to finance a project with an ESG purpose, including, but not limited to, green bonds, Certified Climate Bonds, GreenStar designated bonds, and other environmental bonds marketed as promoting a generalized or global environmental objective; social bonds marketed as promoting a social objective; and sustainability bonds and sustainable development goal bonds marketed as promoting both environmental and social objectives. It includes bonds self-designated by the issuer as ESG-labeled bonds and those designated as ESG-labeled bonds by a third-party verifier.

<sup>7</sup> A “prohibited application” is defined as any application that participates in certain activities, such as conducting cyber-espionage against a public employer, and that is created, maintained, or owned by a foreign principal.

unauthorized access to, or temporary unavailability of the public employer’s records, digital assets, systems, networks, servers, or information. Public employers must block access to any prohibited application via their wireless networks and virtual private networks; restrict access to any prohibited application on any government cell phone, laptop, desktop computer, tablet computer, or other electronic device that can connect to the Internet that has been issued to an employee or officer for a work-related purpose; and retain the ability to remotely wipe and uninstall any prohibited application from any such device that is believed to have been adversely impacted by a prohibited application. The legislation requires an employee or officer of a CDD to remove any prohibited application from his or her government-issued device within 15 days of the DMS’ publication of its list of prohibited applications, and within 15 days of any subsequent update to the list of prohibited applications. The effective date of this legislation is July 1, 2023.

**6. Chapter 2023 – 33, Laws of Florida (SB 264).** The legislation restricts the issuance of government contracts or economic development incentives to foreign entities that are owned by, controlled by or organized under the laws of a foreign country of concern<sup>8</sup>. The law further prohibits a foreign principal<sup>9</sup> from owning or acquiring agricultural land or other interests in real property on or within 10 miles of a military installation or critical infrastructure facility. A foreign principal that owns agricultural land acquired before July 1, 2023, may continue to hold such land and must register with the Florida Department of Agriculture and Consumer Services (DACS) by January 1, 2024. If the property owned or acquired before July 1, 2023, is on or within 10 miles of a military installation or critical infrastructure facility, the foreign principal must similarly register with the Department of Economic Opportunity by December 31, 2023. The law prohibits the People’s Republic of China, the Chinese Communist Party, its officials and members, other political party official or members, other legal entities or subsidiaries organized under the laws of, or having a principal place of business in, China or its political subdivisions, or other persons domiciled in China, who are not U.S. citizens or lawful permanent residents of the United States, from purchasing or acquiring an interest in, real property in Florida. Finally, the act amends s. 836.05, F.S., relating to criminal threats and extortion, to provide that a person who violates the statute while acting as a foreign agent for the purpose of benefitting a foreign country of concern, commits a first degree felony. The effective date of this legislation is July 1, 2023.

**7. Chapter 2023 – 264, Laws of Florida (SB 7008).** The legislation amends Section 119.071(3)(c)1., F.S., to save from repeal, the public records exemption for information relating to the following information held by an agency:

- Building plans;
- Blueprints;
- Schematic drawings; and

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<sup>8</sup> The People’s Republic of China, The Russian Federation, The Islamic Republic of Iran, The Democratic People’s Republic of Korea, The Republic of Cuba, The Venezuelan Regime of Nicolas Maduro, or The Syrian Arab Republic, including any agency of or other entity within significant control of such foreign country of concern.

<sup>9</sup> “Foreign principal” means: The government or any official of the government of a foreign country of concern; A political party or member of a political party or any subdivision of a political party in a foreign country of concern; A partnership, association, corporation, organization, or other combination of persons organized under the laws of, or having its principal place of business in, a foreign country of concern, or a subsidiary of such entity; or o Any person who is domiciled in a foreign country of concern and is not a citizen or lawful permanent resident of the United States.

- Diagrams, including draft, preliminary, and final formats, which depict the internal layout or structural elements of an attractions and recreation facility, entertainment or resort complex, industrial complex, retail and service development, office development, health care facility, or hotel or motel development.

The effective date of this act is October 1, 2023.

**8. Chapter 2023 – 75, Laws of Florida (HB 7007).** The legislation removes the scheduled repeal date of the public record and public meeting exemptions for security or fire safety system plans under Sections 119.071(3)(a) and 286.0113(1), F.S., thereby maintaining the public record and public meeting exemptions for such plans. The effective date of this act is October 1, 2023.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.

## MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.  
District Counsel

DATE: June 6, 2023

RE: Required Ethics Training

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On May 24, 2023, the Governor signed CS/HB 199 into law as Chapter 2023-121, Laws of Florida. Section 112.3142, Florida Statutes, requires that specified constitutional officers, elected municipal officers, and commissioners complete four (4) hours of ethics training annually. This requirement is noted on page 1 of the Form 1, Statement of Financial Interests. This legislation provides that beginning January 1, 2024, elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts are now required to complete four (4) hours of ethics training annually. The training must address, at a minimum, s. 8, Art. II of the Florida Constitution (ethics for public officers and financial disclosure), the Code of Ethics for Public Officers and Employees, and the Florida Public Records Law and Open Meetings laws. The legislation specifically provides that this training requirement may be satisfied by completing a continuing legal education class or other continuing professional education class or seminar if the required subject matter is covered therein.

For current supervisors and officers, it is recommended that this training requirement be completed by July 1, 2024, so that the supervisor or officer can verify compliance with the required training on his or her Form 1, Statement of Financial Interests (2023). Elected local officers of independent special districts that assume office on or before March 31st must complete annual ethics training by December 31st of the year the term begins; however, if the term starts after March 31st, the officer is not required to complete the required ethics training until December 31st of the following year. The Legislature intends for those elected officers to receive the required training as close as possible to the date that he or she assumes office. The chart below can be used as a reference:

Date elected or appointed	Annual Training Completed By
Current Officer/Supervisor	December 31, 2024 (recommend completion by July 1, 2024)
January 1 – March 31, 2024	December 31, 2024
April 1 – December 31, 2024	December 31, 2025

The legislation also amends Section 112.313(a), Florida Statutes, clarifying the conflicts exception for public officers or employees of water control districts (Chapter 298, Florida Statutes)

or a special tax districts created by general (i.e. community development districts) or special law and which is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the district has jurisdiction. Employment with or entering into a contractual relationship with a business entity is not prohibited and is not deemed a conflict per se; however, conduct by such officer or employee that is prohibited by or otherwise frustrates the intent of Section 112.313(7), Florida Statutes, including conduct that violates subsections (6) (misuse of public position) and (8) (disclosure of information not otherwise available to the public for personal benefit) thereof is deemed an impermissible conflict of interest.

For convenience, we have included a copy of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. You can expect our traditional legislative memorandum in the coming weeks, where we will summarize other legislation from the 2023 Legislative Session relevant to special districts.

## CHAPTER 2023-121

### Committee Substitute for House Bill No. 199

An act relating to ethics requirements for officers and employees of special tax districts; amending s. 112.313, F.S.; specifying that certain conduct by certain public officers and employees is deemed a conflict of interest; making technical changes; amending s. 112.3142, F.S.; requiring certain ethics training for elected local officers of independent special districts beginning on a specified date; specifying requirements for such training; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 112.313, Florida Statutes, is amended to read:

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency is shall not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section, including conduct that violates subsections (6) and (8), is ~~shall be~~ deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

Section 2. Paragraphs (d) and (e) of subsection (2) of section 112.3142, Florida Statutes, are redesignated as paragraphs (e) and (f), respectively, present paragraph (e) of that subsection is amended, and a new paragraph (d) is added to that subsection, to read:

112.3142 Ethics training for specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, and elected local officers of independent special districts.—

(2)

(d) Beginning January 1, 2024, each elected local officer of an independent special district, as defined in s. 189.012, and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state. This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required subject matter is covered by such class, seminar, or presentation.

(f)(e) The Legislature intends that a constitutional officer, or elected municipal officer, or elected local officer of an independent special district who is required to complete ethics training pursuant to this section receive the required training as close as possible to the date that he or she assumes office. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.

Section 3. This act shall take effect July 1, 2023.



Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.