



## **Town Council Meeting**

**August 11, 2025 at 6:00 PM**

**Howey-in the-Hills Town Hall**

**101 N. Palm Ave.,**

**Howey-in-the-Hills, FL 34737**

---

### **Join Zoom Meeting:**

<https://us06web.zoom.us/j/89754112416?pwd=I8OAGnGjxVnHZ8GWeOMsIIMZb3UNxL.1>

**Meeting ID: 897 5411 2416 | Passcode: 895459**

### **AGENDA**

Call the Town Council Meeting to order  
Pledge of Allegiance to the Flag  
Invocation by Councilor Reneé Lannamañ

### **ROLL CALL**

Acknowledgement of Quorum Present and Proper Notice Given

### **WELCOME AND INTRODUCTION OF GUESTS**

### **AGENDA APPROVAL/REVIEW**

### **PUBLIC QUESTION & COMMENT**

*Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker. The general Public Question & Comment period will be limited to a maximum of thirty (30) minutes unless extended by the Presiding Officer.*

### **CONSENT AGENDA**

*Routine items are placed on the Consent Agenda to expedite the meeting. If Town Council/Staff wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on the remaining item(s); and (3) Discuss each pulled item and vote.*

### **PUBLIC HEARING**

- 1. Consideration and Approval: (Second Reading) Ordinance 2025-006 - Compensation for Mayor and Town Council Members**

**AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE COMPENSATION OF THE MAYOR, MAYOR PRO TEMPORE AND TOWN COUNCIL MEMBERS; REVISING THE COMPENSATION TO BE PAID TO THE MAYOR, MAYOR PRO TEMPORE AND COUNCILORS IN SECTION 42-10 OF THE TOWN'S CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.**

- Mayor will read the Ordinance title.
- Town Manager will explain Ordinance 2025-006.
- Mayor will open Public Comment and Questions for this item only.
- Mayor will close Public Comment.
- Motion to approve Ordinance 2025-006 to a second reading.
- Council Discussion.
- Roll Call Vote.

## **OLD BUSINESS**

## **NEW BUSINESS**

### **2. Consideration and Approval: (Audit Committee) Town Auditor RFP Selection**

### **3. Consideration and Approval: (First Reading) Ordinance 2025-005 - Platting Process Changes**

**AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO DEVELOPMENT; PROVIDING FINDINGS; AMENDING SECTION 4.09.00 OF THE HOWEY-IN-THE-HILLS LAND DEVELOPMENT CODE; DELETING OBSOLETE AND INCORRECT LANGUAGE REQUIRING VACATION OF PRIOR PLATS BEFORE REPLATTING; CLARIFYING AND REVISING PROCEDURES AND REQUIREMENTS FOR REVIEW AND APPROVAL OF PROPOSED PLATS OF LAND TO CONFORM TO 2025 AMENDMENTS TO PART I OF CHAPTER 177 OF THE FLORIDA STATUTES; REQUIRING TOWN COUNCIL APPROVAL AS A CONDITION TO APPROVAL OF PLATS FOR PRIVATE, GATED SUBDIVISIONS; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.**

- Mayor will read the Ordinance title.
- Town Planner will explain Ordinance 2025-005.
- Mayor will open Public Comment and Questions for this item only.
- Mayor will close Public Comment.
- Motion to approve the first reading and move to a second reading for Ordinance 2025-005.
- Council Discussion.
- Roll Call Vote.

### **4. Consideration and Approval: (First Reading) Ordinance 2025-004 - Amending Pool Setbacks in LDC**

**AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE USE OF LAND; PROVIDING FINDINGS; AMENDING PARAGRAPHS 2.02.04.D.10, 2.02.14.D.8, 2.02.15.D.8, 2.03.03.B.10, 5.01.08.B.1, 5.01.08.B.2, 5.01.08.B.3, 5.01.08.F.2, AND 5.01.08.F.1, AND SUBSECTION 5.01.08.D OF THE TOWN'S LAND DEVELOPMENT CODE, AND ADDING NEW SUBSECTION 5.01.08.G TO LAND DEVELOPMENT CODE, ALL OF WHICH RELATE TO ALLOWABLE SETBACKS FOR RESIDENTIAL POOLS; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.**

- Mayor will read the Ordinance title.
- Town Planner will explain Ordinance 2025-004.
- Mayor will open Public Comment and Questions for this item only.
- Mayor will close Public Comment.
- Motion to approve the first reading and move to a second reading for Ordinance 2025-004.
- Council Discussion.
- Roll Call Vote.

### **5. Consideration and Approval: Resolution 2025-012 - Official Town Representation**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, ESTABLISHING A FORMAL POLICY GOVERNING OFFICIAL REPRESENTATION OF THE TOWN BY ELECTED OFFICIALS ON EXTERNAL BOARDS, COMMITTEES, OR AT EVENTS; PROVIDING FOR PROCEDURES, LIMITATIONS ON EXPENDITURES, AND AN EFFECTIVE DATE.**

- Mayor will read the Resolution title.
- Town Manager will explain Resolution 2025-012.
- Mayor will open Public Comment and Questions for this item only.
- Mayor will close Public Comment.
- Motion to approval Resolution 2025-012.
- Council Discussion.
- Roll Call Vote.

**6. Consideration and Approval: Resolution 2025-013 - Dedication of a Portion of S.R. 19 to Sheriff Gary S. Borders**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, LAKE COUNTY, FLORIDA, SUPPORTING THE DEDICATION OF THAT PORTION OF S.R. 19 AND C.R. 48 IN HOWEY-IN-THE-HILLS IN LAKE COUNTY AS “SHERIFF GARY S. BORDERS MEMORIAL HIGHWAY”; PROVIDING AN EFFECTIVE DATE.**

- Mayor will read the Resolution title.
- Town Manager will explain Resolution 2025-013.
- Mayor will open Public Comment and Questions for this item only.
- Mayor will close Public Comment.
- Motion to approval Resolution 2025-013.
- Council Discussion.
- Roll Call Vote.

**DEPARTMENT REPORTS**

- 7.** Town Hall
- 8.** Police Department
- 9.** Code Enforcement
- 10.** Lake County Fire Rescue
- 11.** Public Services Department
- 12.** Parks & Recreation
- 13.** Library / Community Events
- 14.** Town Attorney
- 15.** Finance Supervisor
- 16.** Town Manager

**COUNCIL MEMBER COMMENT**

17. Mayor Pro Tem Everline
18. Councilor Arnold
19. Councilor Miles
20. Councilor Lannamañ
21. Mayor Wells

## **ADJOURNMENT**

### **To Comply with Title II of the Americans with Disabilities Act (ADA):**

Qualified individuals may get assistance through the Florida Relay Service by dialing 7-1-1. Florida Relay is a service provided to residents in the State of Florida who are Deaf, Hard of Hearing, Deaf/Blind, or Speech Disabled that connects them to standard (voice) telephone users. They utilize a wide array of technologies, such as Text Telephone (TTYs) and ASCII, Voice Carry-Over (VCO), Speech to Speech (STS), Relay Conference Captioning (RCC), CapTel, Voice, Hearing Carry-Over (HCO), Video Assisted Speech to Speech (VA-STs) and Enhanced Speech to Speech.

**Howey Town Hall** is inviting you to a scheduled Zoom meeting.

Topic: **Town Council Meeting**

Time: **Aug 11, 2025 06:00 PM Eastern Time** (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/89754112416?pwd=I8OAGnGjxVnHZ8GWeOMsIIMZb3UNxL.1>

Meeting ID: 897 5411 2416

Passcode: 895459

Dial by your location

**+1 646 558 8656 US (New York)**

**+1 346 248 7799 US (Houston)**

Meeting ID: 897 5411 2416

Passcode: 895459

Find your local number: <https://us06web.zoom.us/j/89754112416?pwd=I8OAGnGjxVnHZ8GWeOMsIIMZb3UNxL.1>

Please Note: In accordance with F.S. 286.0105: Any person who desires to appeal any decision or recommendation at this meeting will need a record of the proceedings, and that for such purposes may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based. The Town of Howey-in-the-Hills does not prepare or provide this verbatim record. Note: In accordance with the F.S. 286.26: Persons with disabilities needing assistance to participate in any of these proceedings should contact Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, FL 34737, (352) 324-2290 at least 48 business hours in advance of the meeting.



**ORDINANCE NO. 2025-006**

**AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE COMPENSATION OF THE MAYOR, MAYOR PRO TEMPORE AND TOWN COUNCIL MEMBERS; REVISING THE COMPENSATION TO BE PAID TO THE MAYOR, MAYOR PRO TEMPORE AND COUNCILORS IN SECTION 42-10 OF THE TOWN'S CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.**

*Whereas*, Subsection 112.313(5) of the Florida Statutes provides that the Town Council members may vote on matters affecting their salary, expenses, or other compensation as a public officer.

*Whereas*, the Town Council now desires to amend the Town's Code of Ordinances regarding the amount of compensation paid to the Mayor, Mayor Pro Tempore and to Councilors.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA:**

**Section 1. Recitals.** The recitals set forth above are true and correct and constitute the legislative findings of the Town Council.

**Section 2. Amendments to the Town of Howey-in-the-Hills' Code of Ordinances.** Section 42-10 of the Town of Howey-in-the-Hills' Code of Ordinances is amended as shown by the addition of the underlined language and the deletion of the strike-through language as follows:

**Sec. 42-10. - Compensation of the Mayor, Mayor Pro Tempore and Town Council Members.**

- A. The Mayor shall receive compensation in the amount of ~~\$250.00~~\$300.00 per Town Council meeting, workshop, or specially called meeting attended by the Mayor. The Mayor's compensation shall not exceed ~~\$500.00~~\$600.00 per calendar month.
- B. The Mayor Pro Tempore shall receive compensation in the amount of ~~\$125.00~~\$175.00 per Town Council meeting, workshop, or specially called meeting attended by the Mayor Pro Tempore. The Mayor Pro Tempore's compensation shall not exceed ~~\$250.00~~\$350.00 per calendar month.
- C. A Town Councilor shall receive compensation in the amount of ~~\$100.00~~\$150.00 per town council meeting, workshop, or specially called meeting attended by a Town Councilor. A Town Councilor's compensation shall not exceed ~~\$200.00~~\$300.00 per calendar month.
- D. The Mayor may be excused from attending a town council meeting, workshop, or specially called meeting without a deduction in compensation. The Mayor must notify the Town Clerk 24 hours prior to the meeting. The Town Clerk shall announce the Mayor's absence at the meeting, and the Town Council shall determine whether the absence will be deemed excused for purposes of this paragraph.
- E. The Mayor Pro Tempore or a Town Councilor may be excused from attending a town council meeting, workshop or specially called meeting without a deduction in compensation. The Mayor Pro Tempore or Town Councilor wishing to be excused from a meeting must notify the Mayor 24 hours prior to the meeting, at which time the Mayor shall determine whether the absence will be deemed excused for purposes of this paragraph.

**Section 3. Severability.** The provisions of this Ordinance are declared to be separable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or

unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses or phrases of this Ordinance, but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 4. Codification.** The provisions in Section 2 of this Ordinance shall become and be made a part of the Town's Code of Ordinances.

**Section 5. Effective Date.** This Ordinance takes effect on October 1, 2025 of the next budget year after its enactment.

**PASSED AND ORDAINED** on August 11, 2025, by the Town Council of the Town of Howey-in-the-Hills, Florida.

\_\_\_\_\_  
Graham Wells, Mayor

**ATTEST:**

**APPROVED AS TO FORM AND LEGALITY**  
for use and reliance by the Town of Howey-in-the-Hills,  
Florida, only.

\_\_\_\_\_  
John Brock, Town Clerk

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

First Reading held July 28, 2025

Second Reading, Public Hearing and Adoption held August 11, 2025

Advertised August 1, 2025

# LAKE COUNTY MUNICIPAL ELECTED OFFICIALS COMPENSATION

City	Population	Commissioners	Population Per Commissioner	Annual Pay Commissioner	Annual Pay Mayor	Paid Health	Paid Dental	Paid Vision	Retirement Contribution
Clermont	44,600	5	8,920	\$6,600	\$7,800	No	No	No	No
Leesburg	28,376	5	5,675	\$11,364	\$15,888	Yes	Yes	Yes	Yes
<b>Eustis</b>	<b>23,595</b>	<b>5</b>	<b>4,719</b>	<b>\$5,400</b>	<b>\$6,400</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Groveland	23,000	5	4,600	\$9,180	\$9,180	No	No	No	No
Tavares	18,777	5	3,755	\$6,965	\$7,965	Yes	Yes	Yes	No
Mount Dora	17,200	7	2,457	\$6,293	\$10,926	No	No	No	No
Lady Lake	16,714	4	4,179	\$8,400	\$9,300	No	No	No	No
Minneola	16,446	5	3,289	\$7,200	\$7,200	No	No	No	No
Fruitland Park	9,175	5	1,835	\$12,000	\$12,000	No	No	No	No
Mascotte	6,600	5	1,320	\$5,378	\$7,395	No	No	No	No
Umatilla	4,196	5	839	\$4,000	\$6,000	No	No	No	No
Howey-in-the-Hills	1,837	5	367	\$2,400	\$6,000	No	No	No	No
Montverde	1,700	5	340	\$6,000	\$12,000	No	No	No	No
Municipal Average			3,253	\$7,014	\$9,081				



**We're of Service to  
Those Serving Others.**

---

PROPOSAL TO PROVIDE  
AUDITING SERVICES TO  
**THE TOWN OF HOWEY-IN-THE-HILLS**



121 Executive Circle  
Daytona Beach, FL 32114  
386.257.4100  
[www.jmco.com](http://www.jmco.com)

## *Proposal to Provide Auditing Services to*

# The Town of Howey-in-the-Hills

**For the fiscal years ending September 30, 2025, 2026, and 2027, with two optional three-year extensions**

RFP #2025-001

### Legal Name

**James Moore & Co., P.L.**

FEIN 59-3204548  
121 Executive Circle  
Daytona Beach, Florida 32114

**Phone:** 386.257.4100  
**Fax:** 386.252.0209

[www.jmco.com](http://www.jmco.com)

### Contacts

**Zach Chalifour, CPA**  
Engagement Lead Partner

[Zach.Chalifour@jmco.com](mailto:Zach.Chalifour@jmco.com)

**Brendan McKitrick, CPA, CISA**  
Engagement Director

[Brendan.McKitrick@jmco.com](mailto:Brendan.McKitrick@jmco.com)

**June 16, 2025**

# Introductory Items and Firm Background

Item 2.

## 1. Table of Contents



AT YOUR SERVICE.  
ALWAYS.

- Introductory Items and Firm Background ..... 1
  - 1. Table of Contents ..... 1
  - 2. Transmittal Letter ..... 2
  - 3. Description and History of the Firm ..... 4
    - About James Moore ..... 4
    - Firm Affiliations and Awards ..... 5
    - AGN International ..... 6
    - James Moore Gold: Our Approach to Service Delivery ..... 7
    - License to Practice in Florida ..... 8
    - Independence ..... 11
  - 4. Location of Offices and Staffing ..... 12
- Experience and Expertise ..... 13
  - 1. Relevant Government Auditing Experience ..... 13
    - Single Audit Experience ..... 16
  - 2. Annual Comprehensive Financial Report ..... 17
  - 3. Florida Municipal References ..... 18
  - 4. Peer Review Report ..... 19
  - 5. State or Federal Desk Reviews and Field Reviews ..... 21
  - 6. Disciplinary Actions ..... 21
  - 7. Litigation Summary ..... 21
  - 8. Overview of the Engagement Team ..... 22
  - 9. Résumés ..... 23
  - 10. Certified Information Systems Auditor (CISA) ..... 31
- Audit Approach ..... 32
  - 1. Work Plan ..... 32
  - 2. Audit Approach ..... 32
    - a. Proposed Segmentation ..... 32
    - b. Statistical Sampling ..... 36
    - c. Type and Extent of Analytical Procedures ..... 36
    - d. Internal Control Structure ..... 36
    - e. Extent of Computer Software ..... 36
    - f. Determining Laws and Regulations Subject to Testing ..... 36
  - Technology and Your Audit ..... 37
  - Water/Wastewater Utility Systems Audit Approach ..... 39
- Location ..... 40
- Pricing ..... 41

# Introductory Items and Firm Background

Item 2.

## 2. Transmittal Letter

June 16, 2025

Town of Howey-in-the-Hills  
101 North Palm Avenue  
Howey-in-the-Hills, FL 34737



### To Members of the Selection Committee:

We are pleased to present our proposal to provide auditing services for the Town of Howey-in-the-Hills (Town) for the fiscal years ending September 30, 2025-2027, with two optional three-year extensions.

This proposal presents what makes **James Moore the best firm to perform your audit**—highlighted by:

- » **Proven track record of auditing smaller governments as part of our current client base of nearly 50 municipalities.**
- » **Familiarity with Lake County nuances through our work with the neighboring Town of Astatula.**

### Why Choose James Moore?

#### Unmatched Expertise in Government Auditing

At James Moore, we take pride in our extensive experience auditing government entities, particularly Florida municipalities. With a track record of **serving over 100 local governments across the state**, we have developed deep expertise in the unique financial and regulatory challenges they face.

To ensure the highest level of service, we have built a **dedicated Government Services Team**, composed of professionals who specialize in government audits with a combined XX years of experience. Their expertise is shaped by years of hands-on experience working with local governments and by our active participation in key industry associations.

Beyond experience, our team undergoes continuous formal training tailored to governmental accounting and auditing standards. This ongoing education ensures we remain at the forefront of regulatory changes, allowing us to deliver audits that meet the highest compliance standards while providing valuable insights to our clients.

#### Technical Excellence You Can Trust

Government financial reporting requires strict compliance with Governmental Accounting Standards Board (GASB) guidelines, single audit requirements, and other regulations. Proper adherence to these standards is critical in maintaining public trust and demonstrating financial accountability.

Our engagement team is highly proficient in federal and state single audit requirements and stays ahead of evolving GASB pronouncements. We work closely with our clients to interpret and implement new standards, ensuring seamless compliance. More than just auditors, we serve as trusted advisors, helping counties navigate financial complexities with confidence.

#### A Smooth Transition with a Fresh Perspective

With **60+ years of experience handling audit transitions for government entities**, we understand that every town operates differently. Our proven transition approach minimizes disruption to your operations while offering a fresh perspective on your financial processes.

We take the time to understand your specific needs, challenges, and goals. By integrating this knowledge into our audit process, we create a framework that aligns with your financial systems and ensures a smooth transition. Our goal is to deliver not just an audit, but strategic insights that help your county operate more effectively.





# Introductory Items and Firm Background

Item 2.

## 2. Transmittal Letter

### Mandatory Requirements

James Moore meets or exceeds all mandatory requirements.

Mandatory Requirement	Page(s)
a. Proposers must certify that they are qualified and licensed to provide auditing services and practice in the State of Florida.	3, 8, 14-15
b. Proposers must have at least five (5) years' experience in satisfactorily providing the proposed services to a municipality or other public entity.	4
c. The principals of the firm(s) have performed continuous certified public accounting (CPA) services for a minimum of five (5) years.	23-25
d. The Proposer must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.	5
e. The assigned professional personnel of the Proposer must have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.	22-30
f. The Proposer is independent of the Town of Howey-in-the-Hills, as defined by generally accepted auditing standards and Government Auditing Standards.	11
g. The Proposer must submit a copy of the most recent external quality control review reports and letters of comment, along with a statement indicating whether the reviews included a review of specific governmental engagements.	19-20
h. The manager and senior auditor must have experience auditing one or more similar governments, specifically as to size and services provided, where all applicable Governmental Accounting Standards Board Statements have been implemented.	23-30
i. The manager and senior auditor must have experience performing a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, 2 CFR 200 Part F, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida.	16, 23-30
j. To ensure adequate testing over the Organization's IT environment, the Proposer must have a Certified Information Systems Auditor (CISA) as part of the audit team.	31

I certify James Moore is qualified and licensed to provide auditing services and practice in the State of Florida.

At James Moore, we are committed to delivering exceptional audit services that contribute to the success of the clients we serve. We look forward to the opportunity to bring our expertise to you and exceeding your expectations.

Sincerely,

James Moore & Co., P.L.L.C.

Zach Chalifour, CPA

Partner

*As a partner with the firm, I am authorized to bind James Moore to this proposal and any resulting contract.*





# Introductory Items and Firm Background

Item 2.

## 3. Description and History of the Firm

### About James Moore

**Every day you go above and beyond.**  
**So do we.**

#### We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

#### Satisfaction Guaranteed

(Yours, not ours.)

Our aim is to make clients as happy and satisfied as possible. But doing that means not being satisfied with our level of accounting knowledge or the amount of services we provide. It's a commitment to bettering ourselves. To go above and beyond every day. Just like you.



#### OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- » Daytona Beach
- » DeLand
- » Gainesville
- » Ocala
- » Tallahassee



#### JAMES MOORE & CO.

- » Licensed as a Florida certified public accounting firm
- » Professional Limited Liability Company
- » Founded in 1964
- » For over 60 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals (and by and large, we've succeeded!)



#### OUR PEOPLE

- » Professional, highly skilled, and unique individuals (they're also our primary asset)
- » Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- » Recruited from local universities who graduated in the top 25% of their graduating class
- » An equal employment opportunity company with a culturally and ethnically diverse workforce



#### SERVICES

- » Assurance
- » CFO Consulting
- » Data Analytics
- » HR Solutions
- » Outsourced Accounting Services
- » Tax Planning and Compliance
- » Technology Solutions
- » Transition Planning
- » Wealth Management

# Introductory Items and Firm Background

Item 2.

## 3. Description and History of the Firm

### Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

### Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.



### National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



### Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. **Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:**



- » AICPA Governmental Audit Quality Center
- » FICPA State and Local Government Section
- » Government Finance Officers Association (GFOA)
- » Florida Government Finance Officers Association (FGFOA)
- » Florida League of Cities
- » Various local chapters of the Florida League of Cities and the FGFOA



Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.

- » Named by *Forbes Magazine* as one of **America's Top Recommended Tax & Accounting Firms** since 2020.
- » *Accounting Today* named James Moore the #1 **Best Firm for Women** in 2020 and a **Best Accounting Firm to Work For** multiple times since 2015.
- » Recognized as a **Best Firm for Women** and a **Best Firm for Equity Leadership** by the Accounting MOVE Project.
- » *Florida Trend* has ranked James Moore as one of the **Top 25 Accounting Firms in Florida** since 2014.
- » *INSIDE Public Accounting* recognized James Moore as a **Best of the Best Firm**, a **Top 200 Firm** since 2010 (14 years running!), and a **Fastest Growing Firm** multiple times since 2019.



## 3. Description and History of the Firm

AGN International

# The Attention of a Regional Team

## The Gravitas of an International Firm

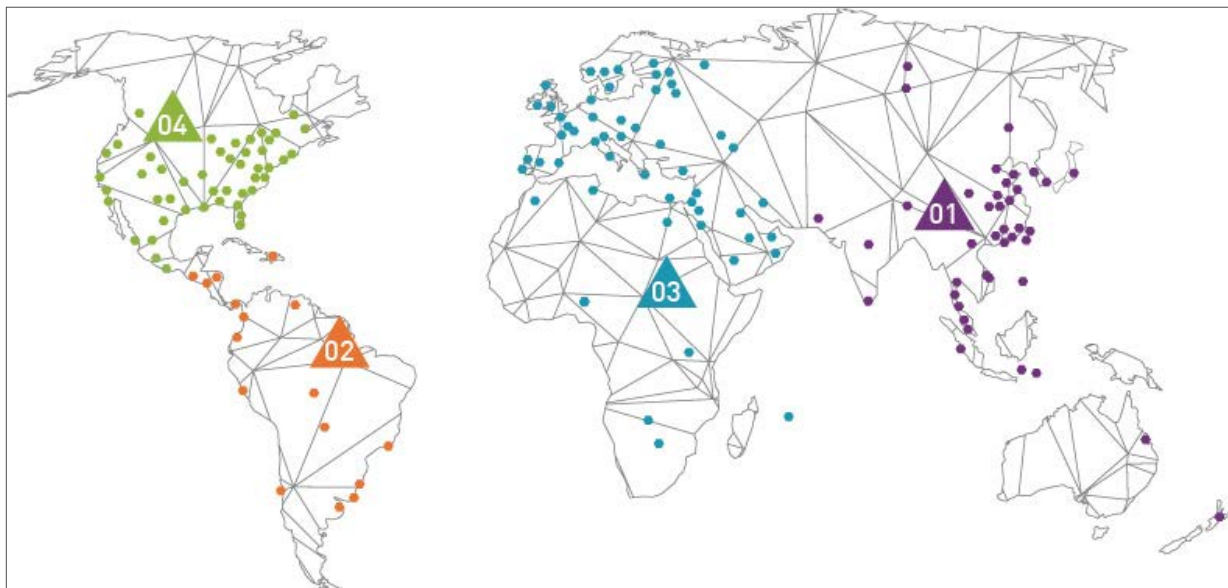
**With James Moore + AGN International  
you get personal service with big firm backup.**

### What is AGN International – and what does it mean for you?

James Moore is a member of AGN International, a worldwide association of separate and independent advisory businesses sharing a dedication to exemplary client service. Members deliver assurance, accounting, tax, and consulting services to individuals and organizations across the globe.

AGN International has approximately 200 member firms in over 80 countries and is among the largest of comparable accountancy organizations. As a member, we can collaborate with these other firms to meet clients' needs and improve service by sharing experience and knowledge and working collaboratively to address cross-borders interests.

Thanks to this association, clients of AGN members (this means you!) have direct access to practical business advice within a structure of trusted relationships. The result is a high standard of service at an affordable rate – **an antidote to the complexity and higher cost of large global service providers.**



# Introductory Items and Firm Background

Item 2.

## 3. Description and History of the Firm

### James Moore Gold: Our Approach to Service Delivery

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with James Moore Gold, our time-tested consistent approach to service, we can ensure quality across the board.



**Communication** - We return emails and voicemails within 24 hours. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.



**Planning** - Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.



**Implementation** - *Lean Six Sigma* is a core component of how we work. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.



**Technology** - James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Xccess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.



**Security** - To defend against data breaches and cyber attacks, data security and protection are a top priority. We work with Microsoft to ensure our IT team carries the highest levels of certification available. It's our way of making sure we have the most up-to-date knowledge of Microsoft products and systems.

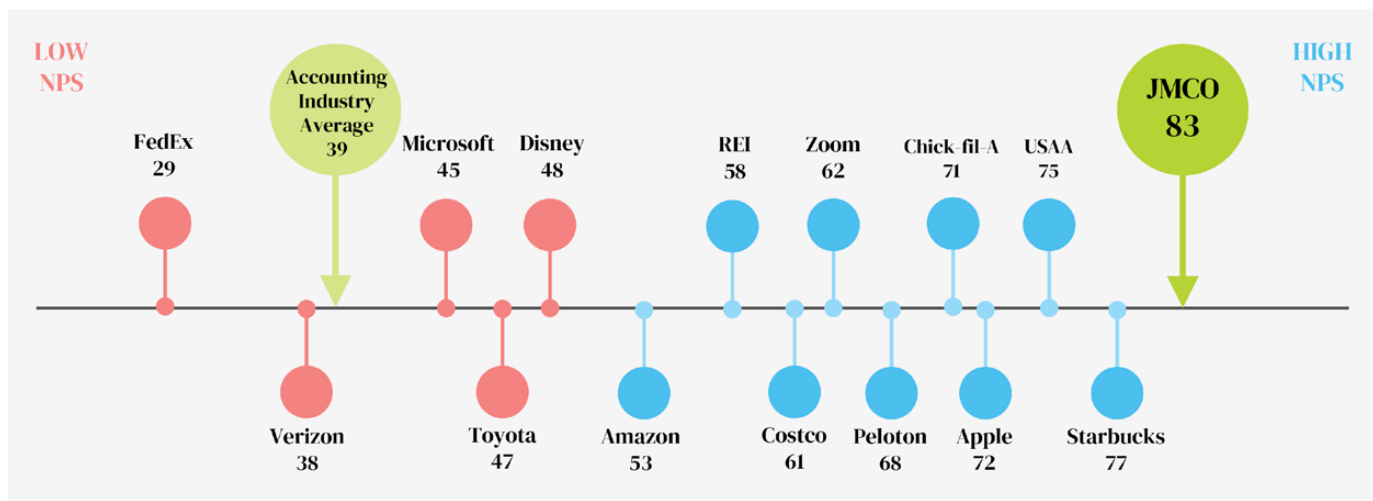


**Continuous Feedback** - We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

## Technical Expertise and Personal Service - The Best of Both Worlds

We're much more than just a compliance shop; we're focused on the entire picture of your operations - addressing your overall organization goals as well as your audit and accounting matters. With James Moore, you get a stellar combination of client service, technical knowledge, and world-class expertise with the accessibility you'd expect from a local service provider.

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...*a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues.* This is according to our Net Promoter Score (NPS) - a leading indicator of customer experience and business growth recognized around the world.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks



# Introductory Items and Firm Background

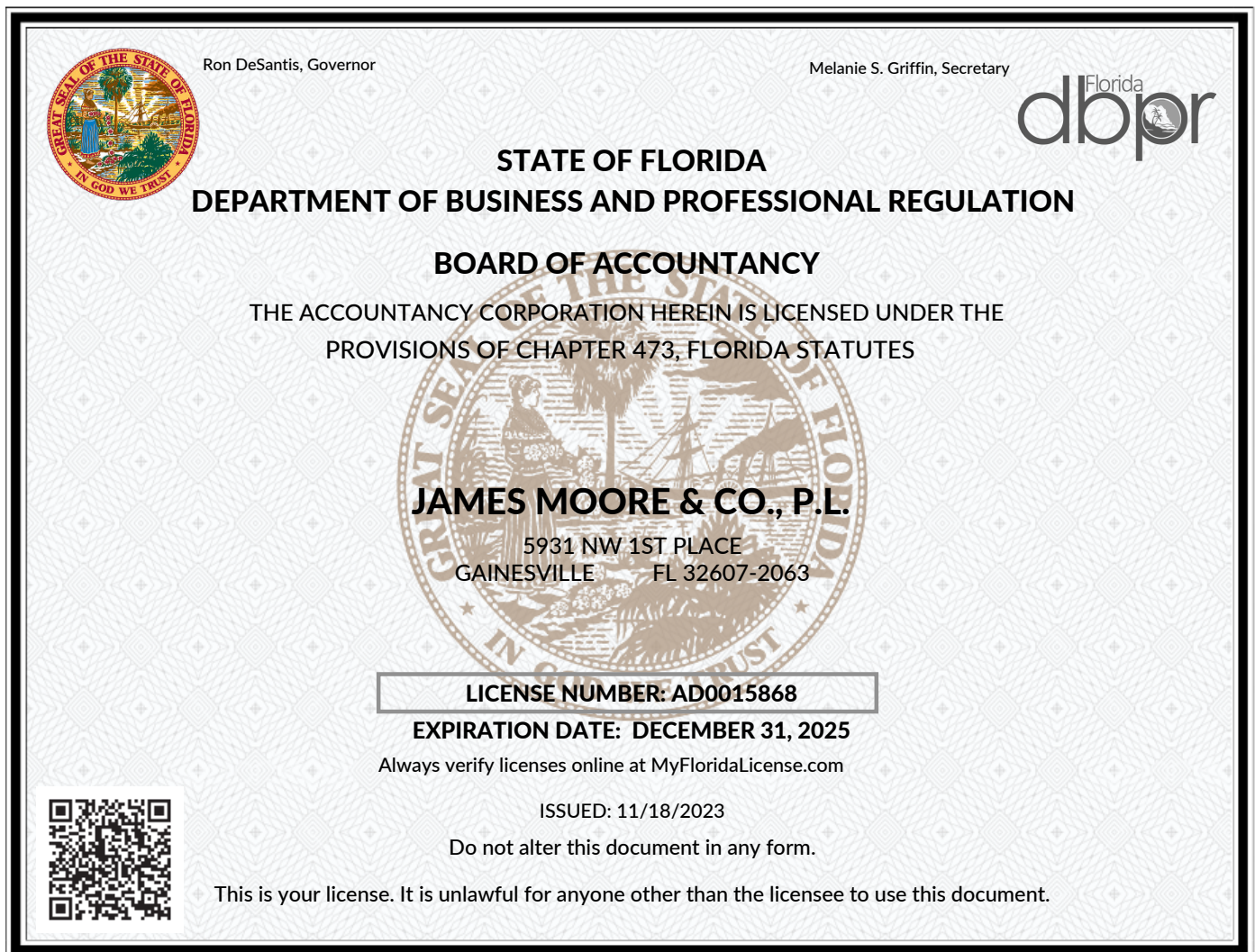
Item 2.

## 3. Description and History of the Firm

### License to Practice in Florida

James Moore operates as a Florida Professional Limited Liability Company. Following is a copy of our State of Florida Board of Accountancy Business License, which applies to each of the firm's offices. In addition, each individual assigned to your engagement is properly licensed to practice in the state of Florida.

James Moore has provided continuous auditing services for governmental organizations for over 60 years.



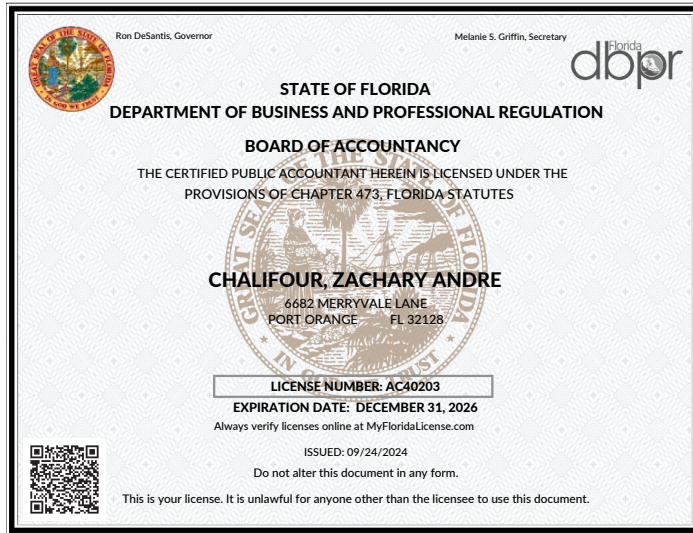


# Introductory Items and Firm Background

Item 2.

## 3. Description and History of the Firm

### License to Practice in Florida



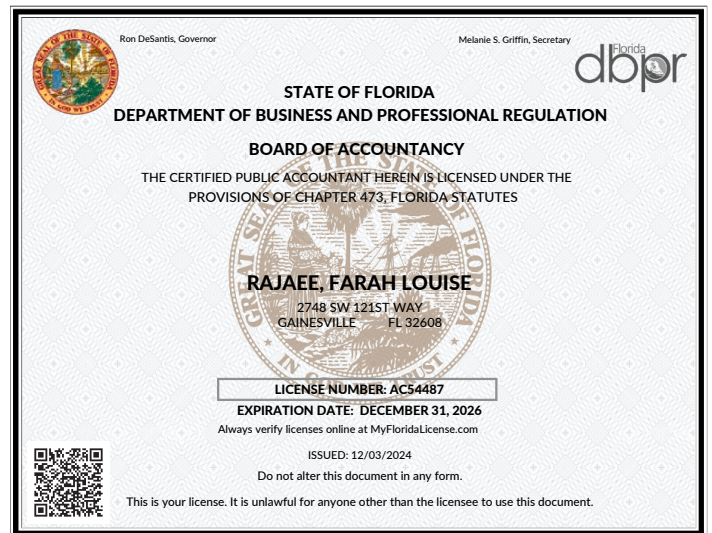
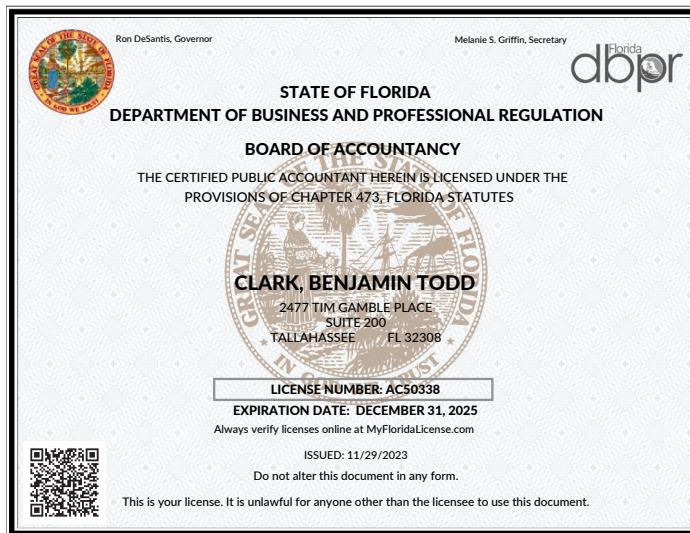
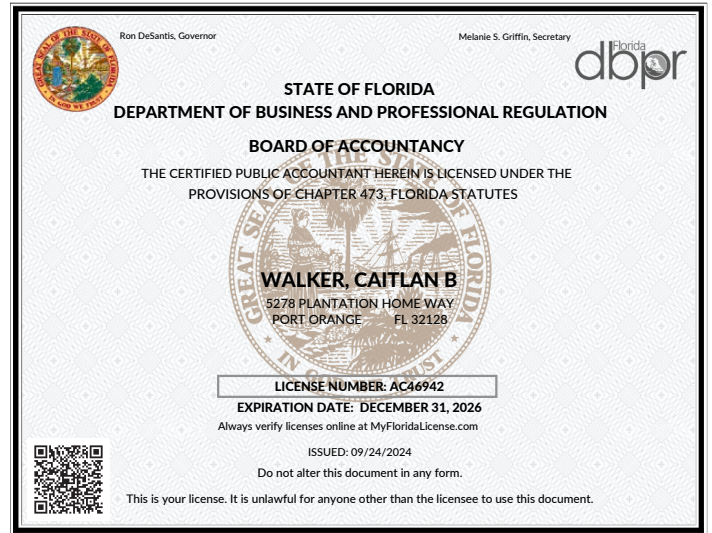


# Introductory Items and Firm Background

Item 2.

## 3. Description and History of the Firm

### License to Practice in Florida



# Introductory Items and Firm Background

Item 2.

## 3. Description and History of the Firm Independence

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida, and the U.S. General Accounting Office's (GAO) *Government Auditing Standards*. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to the Town of Howey-in-the-Hills, as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.

We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.





# Introductory Items and Firm Background

Item 2.

## 4. Location of Offices and Staffing

### 5 STATEWIDE LOCATIONS & GROWING

Our firm governs and functions by industry and service line teams, with office locations only serving as a physical place for work to be accomplished rather than a basis for forming engagement teams.

Your engagement will be staffed by **eight full-time professionals** from our **government services team**, with our **Daytona Beach office** serving as the base office for the engagement staffing and issuance of our audit reports.

The use of technology improves our processes, sparking efficiency and collaboration... **and providing the best outcome for you!**



	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	59	15	3	30	2	9
Accounting Staff	89	22	7	35	8	17
Accounting & Controllership Staff	51	4	-	28	1	18
Technology Services Staff	27	3	1	20	2	1
Administrative Staff	53	9	5	26	5	8
<b>Total</b>	<b>299</b>	<b>58</b>	<b>17</b>	<b>150</b>	<b>19</b>	<b>55</b>
Government Audit Staff	66	13	4	33	4	12
CPAs	71	20	1	34	1	15

# Experience and Expertise

Item 2.

## 1. Relevant Government Auditing Experience



At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of **providing auditing services to over 100 local governments and related organizations in Florida**, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- » Federal and State Compliance Solutions
- » Financial Condition Assessments
- » Budget Development/Evaluation
- » Internal Control Analyses
- » Elected Official Orientation
- » Annual Comprehensive Financial Reports
- » New Accounting Standard Implementation Assistance
- » Forensic Auditing
- » Decision Validation
- » Accounting Consulting Solutions
- » Revenue Enhancement Audits
- » Needs Assessments - Financial and IT
- » Rate Studies
- » Audit Readiness
- » Actuarial Report Interpretations
- » Risk Management Assistance
- » Lean Six Sigma
- » Fund Balance Planning and Management
- » Agreed-Upon Procedures
- » Comfort letters in connection with debt securities

Two of your engagement leaders, **Zach Chalifour and James Halleran**, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

# Experience and Expertise

Item 2.

## 1. Relevant Government Auditing Experience

Below and on the following page we provide a comprehensive list of our current governmental clients.

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>MUNICIPALITIES</b>				
<b>Astatula:</b> Patricia Sykes-Amos, CPA, Contract Accountant   352.383.6300   psamos@gkrib.com	◆			
<b>Belleair:</b> Nanette Freeman, Interim HR and Finance Director   727.588.3769   nfreeman@townofbelleair.net	◆			◆
<b>Bristol:</b> Robin Hatcher, City Clerk   850.643.2261   rmh.cityofbristol@fairpoint.net	◆			◆
<b>Bunnell:</b> Kristi Moss, Finance Director   386.437.7500   kmoss@bunnellcity.us	◆	◆		◆
<b>Cape Canaveral:</b> John DeLeo, Admin. & Fin. Svcs. Dir.   321.868.1220   J.Deleo@cityofcapecanaveral.org	◆	◆	◆	◆
<b>Carrabelle:</b> Courtney Dempsey, City Administrator   904.697.3618   citycbel@gtcom.net	◆	◆		◆
<b>Chattahoochee:</b> Miranda Wilson, City Clerk   850.663.4046	◆			◆
<b>Chiefland:</b> Laura Cain, City Manager/Clerk   352.493.6711   laura@chieflandfla.com	◆			◆
<b>Crescent City:</b> Charles Rudd, City Manager   386.698.2525   citymanager@crescentcity-fl.com	◆			◆
<b>Cross City:</b> John Driggers, City Manager   352.498.3079   citymanager@townofcrosscity.com	◆			◆
<b>Daytona Beach Shores:</b> Kurt Swartzlander, City Mgr.   386.763.5329   kswartzlander@cityofdbfs.org	◆	◆	◆	◆
<b>DeBary:</b> Liz Bauer, Finance Director   386.601.0227   lbauer@debary.org	◆	◆	◆	
<b>DeLand:</b> Dan Stauffer, Finance Director   386.626.7077   staufferd@deland.org	◆	◆	◆	◆
<b>Edgewater:</b> Bridgette Vaissiere, Finance Director   386.424.2400   bvaissiere@cityofedgewater.org	◆	◆	◆	◆
<b>Flagler Beach:</b> Hollie Harlan, Finance Director   386.517.2000   Hharlan@CityofFlaglerBeach.com	◆	◆		◆
<b>Greenville:</b> Kim Reams, Town Clerk   850.948.2251   kreams@mygreenvillefl.com	◆	◆		◆
<b>Hampton:</b> Mary Lou Hildreth, City Clerk   352.235.0519   coh1@outlook.com	◆			◆
<b>High Springs:</b> Ashley Stathatos, City Manager   386.454.1416   astathatos@highsprings.us	◆	◆		◆
<b>Holly Hill:</b> Joe Forte, City Manager   386.248.9425   jforte@hollyhill.org	◆	◆	◆	◆
<b>Indian Shores:</b> Amy Lockhart, CPA, Director of Finance   727.595.4020   alockhart@myindianshores.com	◆			
<b>Interlachen:</b> Joni Payne, Town Clerk   386.684.3811   jpayne@interlachen-fl.gov	◆	◆		◆
<b>Lake City:</b> Angela Moore, Finance Director   386.719.5844   TaylorA@lcfla.com	◆	◆		◆
<b>Lynn Haven:</b> Vickie Gainer, City Manager   850.248.0612   vgainer@cityoflynnhaven.com	◆	◆		◆
<b>Madeira Beach:</b> Andrew Laflin, Director of Finance   727.391.9951 x 230   alaflin@madeirabeachfl.gov	◆		◆	
<b>Malabar:</b> Lisa Morrell, Town Manager   321.727.7764   LMorrell@townofmalabar.org	◆			
<b>Melbourne Beach:</b> Elizabeth Marasco, Town Mgr.   321.724.5860   townmanager@melbournebeachfl.org	◆			
<b>Mexico Beach:</b> Chris Hubbard, City Administrator   850.648.5700 x 3   c.hubbard@mexicobeachgov.com	◆	◆		◆
<b>Monticello:</b> Seth Lawless, City Manager   850.342-0293   seth.lawless@mymonticello.net	◆	◆		◆
<b>Ormond Beach:</b> Kelly McGuire, Finance Director   386.676.3212   kelly.mcguire@ormondbeach.org	◆	◆	◆	◆
<b>Palm Coast:</b> Helena Alves, Finance Director   386.986.4745   HALves@palmcoastgov.com	◆	◆	◆	◆
<b>Pomona Park:</b> Andrea Almeida, Town Clerk   386.649.4902   townclerk@pomonapark.com	◆			
<b>Port Orange:</b> John McKinney, Finance Director   386.506.5700   jmckinney@port-orange.org	◆	◆	◆	◆
<b>Sopchoppy:</b> Ashley Schilling, City Clerk   850.962.4611   ashley.schilling@sopchoppy.org	◆	◆		
<b>South Daytona:</b> Jason Oliva, Finance Director   386.322.3065   joliva@southdaytona.org	◆	◆	◆	◆
<b>St. Augustine Beach:</b> Patty Douylliez, Finance Director   904.471.2122 x 103   pdouylliez@cityofsab.org	◆	◆		
<b>St. Marks:</b> Zoe Mansfield, City Manager   850.925.6224   cityofst.marks@comast.net	◆	◆		◆
<b>St. Pete Beach:</b> Sheila Dalton, Assistant Finance Director   727.363.9252   sdalton@stpetebeach.org	◆	◆	◆	◆
<b>Titusville:</b> Teri Butler, Finance Director   321.567.3712   teri.butler@titusville.com	◆	◆	◆	◆
<b>Welaka:</b> Meghan Allmon, Town Clerk   386.467.9800   townclerk@welaka-fl.gov	◆			◆
<b>Yankeetown:</b> William Ary, Town Manager   352.447.2511   admin@yankeetownfl.org	◆			◆

# Experience and Expertise

Item 2.

## 1. Relevant Government Auditing Experience

Client	Fin. Audit	Sngl. Audit	ACFR	Utility
<b>Outsourced CFO Services</b>				
<b>Jennings:</b> Jennifer Hightower, City Manager   386.938.4131   jhightower@jennings-fl.com				
<b>Lake Helen:</b> Jim Gleason, City Administrator   386.228.2308   jgleason@lakehelen.org				
<b>COUNTIES</b>				
<b>Baker:</b> Stacie Harvey, Clerk of Court and Comptroller   904.259.3613   stacie.harvey@bakercountyfl.org	◆	◆		
<b>Bradford:</b> Dana LaFollette, Finance Director   904.966.6280   dana_lafollette@bradfordcountyfl.gov	◆	◆		
<b>Clay:</b> Tara S. Green, Clerk of Court and Comptroller   904.284.6302   greent@clayclerk.com	◆	◆	◆	
<b>Gilchrist:</b> Todd Newton, Clerk of Court   352.463.3170   tnewton@gilchrist.fl.us	◆	◆		
<b>Glades:</b> Tami Simmons, Clerk of Court and Comptroller   863.946.6002   tsimmons@gladesclerk.com	◆	◆		
<b>Levy:</b> Matt Brooks, Clerk of Court and Comptroller   352.486.5166   levyclerk@levyclerk.com	◆	◆		◆
<b>Liberty:</b> Jace Ford, Clerk of Court and Comptroller   850.643.2215   jford@libertyclerk.com	◆	◆		
<b>Putnam:</b> Matt Reynolds, Clerk of Court and Comptroller   386.326.7601   matt.reynolds@putnam-fl.gov	◆	◆		◆
<b>St. Lucie:</b> Michelle Miller, Clerk of Court and Comptroller   772.462.1723   millerm@stlucieclerk.gov	◆	◆	◆	◆
<b>Union:</b> Kellie Rhoades, Clerk of Court   386.496.0027   rhoadesk@unionclerk.com	◆	◆	◆	
<b>Volusia:</b> Laura Roth, Clerk of Court   386.736.5915   lroth@volusia.org	◆	◆	◆	◆
<b>Wakulla:</b> Greg James, Clerk of Court   850.926.0905   gjames@wakullaclerk.com	◆	◆		◆
<b>SPECIAL DISTRICTS</b>				
<b>Alligator Point Water Resources District:</b> Tom Vander Plaats   850.349.2274	◆			◆
<b>Big Bend Water Authority:</b> Mark Reblin   352.498.3576   mreblin@msn.com	◆			◆
<b>Capital Region Transportation Planning Agency:</b> Greg Slay   850.891.8630   greg.slay@crtpa.org	◆	◆		
<b>Cedar Key Water and Sewer:</b> James McCain   352.543.5285   James@ckwater.org	◆			
<b>Clay County Dev. Auth.:</b> Josh Cockrell   904.264.7373   joshcockrell@claydevelopmentauthority.com	◆			
<b>Clay County Utility Authority:</b> Karen Osborne   904.213.2404   kosborne@clayutility.org	◆	◆		◆
<b>Cypress Head Golf Club.:</b> Susanne Snider   386.756.5451   ssnider@kempersports.com	◆	◆		◆
<b>Daytona Beach Racing &amp; Rec. Fac. Dis.:</b> Barbara Kelly   386.255.7355   info@daytonaracingdistrict.com	◆			
<b>Florida Governmental Utility Authority:</b> Shannon M. Lewis   407.629.6900   shannon.lewis@fgua.com	◆	◆	◆	◆
<b>Florida PACE Funding Agency, Inc.:</b> Wendi Leach   850.400.7223   wendi@floridapace.gov	◆			
<b>Halifax Area Advertising Authority:</b> Chuck Grimes   386.255.0415 x 123   cgrimes@daytonabeach.com	◆			
<b>New River Solid Waste Association:</b> Melissa Waters   386.431.1000   mwaters@nrswa.org	◆			
<b>Northeast Florida Regional Council:</b> Donna Starling   904.279.0880 x 109   dstarling@nefrc.org	◆	◆		
<b>Northwest Fl Water Mgt Dis:</b> Amanda Bedenbaugh   850.539.2596   amanda.bedenbaugh@nwfwater.com	◆	◆		
<b>Southeast Volusia Area Advertising Auth.:</b> Debbie Meihls   386.428.1600   debbie@visitnsbfla.com	◆			
<b>Southeast Volusia Hospital District:</b> Jeff Davidson   386.423.0001   jeff.davidson@sevhd.com	◆			
<b>Southwest Florida Water Mgt. Dis.:</b> Melisa Lowe   352.796.7211   melisa.lowe@watermatters.org	◆	◆	◆	◆
<b>South Walton Cty. Mosquito Con. Dis.:</b> Cammie Henderson   850.267.2112   administration@swcmcd.org	◆			
<b>Space Coast Transportation Planning Org.:</b> Laura Carter   321.690.6890   laura.carter@brevardfl.gov	◆	◆		
<b>St. Johns River Water Mgt. Dis.:</b> R. Gregory Rockwell   386.312.2322   grockwell@sjrwmd.com	◆	◆	◆	◆
<b>Suwannee River Economic Council:</b> Barbara Hamric   386.362.4115   bhamric@suwanneecouncil.net	◆	◆		
<b>Volusia-Flagler Transportation Planning Org.:</b> Colleen Nicoulin   386.226.0422   CNicoulin@r2ctop.org	◆	◆		
<b>West Volusia Tourism Advertising Auth.:</b> Georgia Turner   386.775.2006   gturner@visitwestvolusia.com	◆			

# Experience and Expertise

Item 2.

## 1. Relevant Government Auditing Experience

### Single Audit Experience

James Moore has extensive experience preparing single audits for government organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

We understand the importance of having team members familiar with single audits and have assigned Caitlan Walker as your single audit director. All team members have an understanding of and experience in conducting single audits.

We have performed single audits for the following governmental clients (current and former):

- » City of Avon Park
- » City of Bristol
- » City of Bunnell
- » City of Cape Canaveral
- » City of Carrabelle
- » City of Crystal River
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Flagler Beach
- » City of Fort Meade
- » City of Green Cove Springs
- » City of High Springs
- » City of Holly Hill
- » City of Lake City
- » City of Lynn Haven
- » City of Mexico Beach
- » City of Monticello
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of Sopchoppy
- » City of South Daytona
- » City of St. Augustine Beach
- » City of St. Marks
- » City of St. Pete Beach
- » City of Starke
- » City of Titusville
- » City of Williston
- » City of Winter Park
- » Town of Altha
- » Town of Grand Ridge
- » Town of Greensboro
- » Town of Greenville
- » Town of Havana
- » Town of Interlachen
- » Town of Orange Park
- » Baker County
- » Bradford County
- » Clay County
- » Flagler County
- » Gilchrist County
- » Glades County
- » Levy County
- » Liberty County
- » Putnam County
- » St. Johns County
- » St. Lucie County
- » Union County
- » Volusia County
- » Wakulla County
- » Capital Region Transportation Planning Agency
- » Clay County Utility Authority
- » Cypress Head Golf Club (City of Port Orange)
- » Florida Governmental Utility Authority
- » Gulf Consortium
- » Highway 79 Corridor Authority
- » North Florida Broadband Authority
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Putnam-Clay-Flagler EOC, Inc.
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Suwannee River Economic Council
- » Suwannee River Water Management District
- » Suwannee Valley Transit Authority
- » Volusia-Flagler Transportation Planning Organization
- » Wakulla County Schools



# Experience and Expertise

Item 2.

## 2. Annual Comprehensive Financial Report



James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

Two members of your engagement team, Zach Chalifour and James Halleran, currently serve on the GFOA's ACFR Review Committee. This committee reviews ACFRs of governmental entities in order to determine whether an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

Our government clients (current and former) served by this office that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program are as follows:

- » City of Avon Park
- » City of Cape Canaveral
- » City of Daytona Beach
- » City of Daytona Beach Shores
- » City of DeBary
- » City of DeLand
- » City of Edgewater
- » City of Holly Hill
- » City of Madeira Beach
- » City of New Smyrna Beach
- » City of Ormond Beach
- » City of Palm Coast
- » City of Port Orange
- » City of South Daytona
- » City of St. Pete Beach
- » City of Titusville
- » City of Winter Park
- » Florida Governmental Utility Authority
- » Seacoast Utility Authority
- » Southwest Florida Water Management District
- » St. Johns County
- » St. Johns River Water Management District
- » St. Lucie County
- » Clay County
- » Union County
- » Volusia County

# Experience and Expertise

Item 2.

## 3. Florida Municipal References

The following clients represent significant engagements performed within the last five years and are similar to the engagement described in your RFP. We invite you to contact these entities regarding our dedication to client service, our professionalism, and our knowledge and experience.

<b>Town of Astatula</b>  <b>Scope of Work:</b> Financial Audit <b>Date:</b> 2016-present	<b>Patricia Sykes-Amos, CPA</b> Contract Accountant 352.383.6300 psamos@gkrb.com
<b>City of Chiefland</b>  <b>Scope of Work:</b> Financial Audit, Utility Audit <b>Date:</b> 2015-present	<b>Laura Cain</b> City Manager/Clerk 352.493.6711 laura@chieflandfla.com
<b>Town of Interlachen</b>  <b>Scope of Work:</b> Financial Audit, Single Audit, Utility Audit <b>Date:</b> 2009-present	<b>Joni Payne</b> Town Clerk 386.684.3811 jpayne@interlachen-fl.gov
<b>Town of Pomona Park</b>  <b>Scope of Work:</b> Financial Audit <b>Date:</b> 2021-present	<b>Andrea Almeida</b> Town Clerk 386.649.4902 townclerk@pomonapark.com
<b>Town of Indian Shores</b>  <b>Scope of Work:</b> Financial Audit <b>Date:</b> 2022-present	<b>Amy Lockhart, CPA</b> Director of Finance 727.595.4020 alockhart@myindianshores.com



## 4. Peer Review Report

### Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year-long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- » Method of assigning personnel to engagements
- » Hiring of qualified employees
- » Supervision of staff personnel
- » Independence policies & consultation policies (internal and external) on technical matters
- » Continuing professional development and training
- » Advancement and promotion of personnel
- » Acceptance and continuance of clientele
- » Inspection reviews of quality control policies & procedures

James Moore  
has successfully  
completed 16 triennial  
peer reviews with no  
letters of comment  
or deficiencies ever  
reported. Our 16<sup>th</sup>  
peer review report,  
dated April 23, 2024,  
is found on the  
following page.

*You will see our peer review notes a “pass” rating, which is the **best rating awarded**.  
This peer review included a review of nonprofit and governmental engagements.*

Although receiving a “pass” rating on our peer reviews is a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.



## 4. Peer Review Report

### WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

#### Report on the Firm's System of Quality Control

April 23, 2024

To the Members of  
James Moore & Co., P.L.  
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. Our 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2023, 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*. James Moore & Co., P.L. has received a peer review rating of *pass*.

*Warren, Stone & Associates, LLC*

Warren, Stone & Associates, LLC

**James Moore is committed to maintaining the highest standards of professional conduct and ethical practice.**

## *5. State or Federal Desk Reviews and Field Reviews*

The firm has had no reports or records of substandard work.

There have been no federal or state desk reviews or field reviews of its audits within the last three years or in the history of the firm.

## *6. Disciplinary Actions*

There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

## *7. Litigation Summary*

James Moore has never been the subject of a lawsuit and has no pending litigation or proceedings in regard to auditing services provided by the firm.

**This record reflects our firm's dedication to integrity, compliance, and excellence in all aspects of our operations and professional engagements.**



# Experience and Expertise

Item 2.

## 8. Overview of the Engagement Team

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be **staffed by eight full-time, licensed certified public accountants**. All members have extensive experience serving government entities.

**Each member of your team has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing, as required by the U.S. Government Accountability Office.**

The proposed engagement team is as follows:



Résumés begin on the following page and include: a) formal education and experience; b) experience in auditing governmental units; c) memberships in professional organizations; and d) hours of CPE completed.

## 9. Résumés

### Zach Chalifour, CPA | Lead Partner



#### Education

- » Master of Accountancy, Stetson University
- » Bachelor of Business Administration in Accounting Information Systems, Stetson University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- » Space Coast Chapter of the FGFOA
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Leadership Daytona (Class of XXXV)
- » Junior Achievement of Volusia County
- » Volusia Honor Air Flight VI Guardian
- » Volusia Young Professionals Group
- » Daytona Beach Quarterback Club (Past Captain)

#### License/CPE

- » CPA License #AC40203
- » CPE Hours (3 years): 386

With nearly 20 years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than \$1 million to over \$1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of \$100 million.

The leader of our firm's Assurance Service Line and our Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

### Relevant Experience

#### Municipalities

- » Astatula
- » Belleair
- » Bristol\*
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Cedar Key\*
- » Chiefland
- » Cross City
- » DeBary
- » DeLand
- » Edgewater
- » Fort Meade
- » Frostproof\*
- » Grand Ridge
- » Green Cove Springs
- » Greensboro
- » Greenville
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Homerville (GA)
- » Indian Shores
- » Inglis
- » Interlachen
- » Jacksonville\*
- » Jennings\*
- » Lake City
- » Lake Helen\*
- » Lynn Haven

- » Madeira Beach
- » Malabar
- » Melbourne Beach
- » Mexico Beach
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Port Orange
- » Sewall's Point
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Welaka
- » Winter Park
- » Yankeetown

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Nassau\*
- » Putnam
- » St. Johns
- » St. Lucie
- » Union

- » Volusia
- » Wakulla

#### Gov't. Organizations

- » Big Bend Water Authority
- » Capital Region Trans. Planning Agency
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » New River Solid Waste Association
- » North Florida Broadband Authority
- » Southwest Florida Water Mgmt. District
- » Space Coast TPO
- » St. Johns County Housing Finance Auth.
- » St. Johns County Industrial Dev. Auth.
- » St. Johns River Water Mgmt. District
- » Volusia County Industrial Dev. Auth.
- » Volusia-Flagler TPO
- » West Volusia Hospital Authority
- » West Volusia Tourism Advertising Authority



## 9. Résumés

### James Halleran, CPA | Consulting Partner



James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with governmental entities that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

James is recognized statewide as an expert for nonprofit and government auditing and reporting, and he currently serves on committees for the FICPA and the FGFOA. He often is called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as an ACFR reviewer for the GFOA.

#### Education

- » Master of Science in Taxation, University of Central Florida
- » Bachelor of Science, Business Administration, Major in Accounting, University of Central Florida

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- » Government Finance Officers Association (ACFR Reviewer)
- » Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Florida League of Cities
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- » Rotary Club of Daytona Beach (Past Treasurer)
- » One Voice for Volusia
- » Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- » Leadership Port Orange/South Daytona Chamber Alumni

#### License/CPE

- » CPA License #AC0027856
- » CPE Hours (3 years): 525.5

### Relevant Experience

#### Municipalities

- » Astatula
- » Avon Park
- » Bunnell
- » Cape Canaveral
- » Chattahoochee
- » Chiefland
- » Crescent City
- » Daytona Beach
- » Daytona Beach Shores
- » DeLand
- » Edgewater
- » Gainesville\*
- » Hampton
- » Havana
- » High Springs
- » Hilliard
- » Holly Hill
- » Indian Shores
- » Interlachen
- » Lynn Haven
- » Melbourne Beach
- » Midway
- » New Smyrna Beach
- » Newberry
- » Ormond Beach
- » Palm Coast
- » Pomona Park
- » Port Orange
- » South Daytona
- » St. Augustine Beach

- » Starke
- » Titusville
- » Welaka
- » Winter Park

#### Counties

- » Baker
- » Bradford
- » Clay
- » Flagler
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » St. Lucie
- » Union
- » Volusia
- » Wakulla

#### Gov't. Organizations

- » Bradford County Development Authority
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority

- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Seacoast Utility Authority
- » Southeast Volusia Advertising Authority
- » Southeast Volusia Hospital District
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » St. Lucie West Services District
- » Volusia Council of Governments
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority
- » West Volusia Hospital Authority

## 9. Résumés

### Mark Payne, CPA | Quality Control Review Partner



Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He is the Partner-In-Charge of the firm's Tallahassee office.

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of governmental entities and nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

#### Education

- » Bachelor of Science, Accounting and Finance, Florida State University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants
- » Georgia Society of Certified Public Accountants
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » The Institute for Nonprofit Innovation and Excellence (Board Member)
- » United Partners for Human Services, Inc. (Board Member)

#### License/CPE

- » CPA License #AC0027048
- » CPE Hours (3 years): 193

### Relevant Experience

#### Municipalities

- » Cape Canaveral
- » Carrabelle
- » DeLand
- » Fernandina Beach
- » Grand Ridge
- » Greensboro
- » Lynn Haven
- » Midway
- » Sopchoppy
- » St. Marks

#### Counties

- » Baker
- » Gilchrist
- » Levy
- » Union
- » Volusia
- » Wakulla

#### Governmental Organizations

- » Florida Governmental Utility Authority
- » Northwest Florida Water Management District
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

#### Education

- » Belmont Academy
- » Byrneville Elementary School, Inc.
- » Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- » The Foundation for Leon County Schools, Inc.
- » Lone Star MYcroSchool, Inc. DBA Lone Star High School
- » MYcroSchool - Gainesville; Jacksonville; Pinellas
- » New Road to Learning, Inc.
- » School for Accelerated Learning and Technologies, Inc.
- » School for Integrated Academics and Technologies (SIATech) - Gainesville; Jacksonville; Miami-Dade
- » School of Arts and Science Foundation, Inc.
- » Taylor County Education Foundation, Inc.
- » Seaside School Foundation, Inc.
- » The Seaside School, Inc.
- » Wakulla's Charter School of the Arts, Science and Technology, Inc.
- » World Class Schools of Leon County, Inc.

## 9. Résumés

### Brendan McKitrick, CPA, CISA | IT Audit Director



Brendan has nearly 20 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

Brendan has co-presented on FGFOA webinars about GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

As a result of his experience serving related entities, Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

#### Education

- » Master of Science, Information Systems and Operations Management, University of Florida
- » Bachelor of Science, Accounting, University of Florida

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Florida Government Finance Officers Association
- » North Central Chapter of the FGFOA (Instructor)
- » Florida League of Cities (and various local chapters)
- » Information Systems Audit and Control Association
- » College Athletic Business Management Association
- » National Association of College and University Business Officers
- » Southern Association of College and University Business Officers

#### License/CPE

- » CPA License #AC43320
- » CPE Hours (3 years): 371

### Relevant Experience

#### Municipalities

- » Cape Canaveral
- » Cedar Key\*
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Lauderdale
- » Fort Meade
- » Frostproof\*
- » Green Cove Springs
- » Hampton
- » High Springs
- » Holly Hill
- » Homerville (GA)
- » Inglis
- » Interlachen
- » Jennings\*
- » Lake City
- » Lakeland
- » Lynn Haven
- » Micanopy
- » Monticello (GA)
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Pembroke Park
- » Pomona Park

- » Port Orange
- » Sewall's Point
- » St. Pete Beach
- » Tampa
- » Titusville
- » Welaka
- » Yankeetown

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

#### Governmental Organizations

- » Bradford County Development Authority
- » Gulf Consortium
- » North Florida Water Utilities Authority
- » Southwest Florida Water Management District
- » St. Johns River Water Management District

## 8. Résumés

### Caitlan Walker, CPA | Single Audit Director



Caitlan has over 15 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities.

Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

#### Education

- » Master of Accountancy, Stetson University
- » Bachelor of Science, Business Administration, *cum laude*, Stetson University

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- » Florida Institute of Certified Public Accountants (State & Local Government Section)
- » Government Finance Officers Association
- » Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- » Northeast Florida League of Cities
- » Space Coast League of Cities
- » Volusia League of Cities
- » Volusia Young Professionals Group (Former Board Member)
- » Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

#### License/CPE

- » CPA License #AC46942
- » CPE Hours (3 years): 454

### Relevant Experience

#### Municipalities

- » Cross City
- » Daytona Beach Shores
- » DeBary
- » DeLand
- » Edgewater
- » Flagler Beach
- » Green Cove Springs
- » High Springs
- » Holly Hill
- » Inglis
- » Interlachen
- » Lake City
- » Lake Helen\*
- » Lynn Haven
- » Malabar
- » Melbourne Beach
- » New Smyrna Beach
- » Ormond Beach
- » Palm Coast
- » Port Orange
- » South Daytona
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville

#### Counties

- » Baker
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » St. Johns
- » Union
- » Volusia
- » Wakulla

#### Governmental Organizations

- » Clay County Utility Authority
- » Florida Governmental Utility Authority
- » Florida PACE Funding Agency, Inc.
- » Halifax Area Advertising Authority
- » Indian River Lagoon Council
- » Northeast Florida Regional Council
- » Northwest Florida Water Management District
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Transportation Planning Organization
- » St. Johns River Water Management District
- » Volusia-Flagler Transportation Planning Organization
- » West Volusia Tourism Advertising Authority



## 9. Résumés

### Benjamin Clark, CPA | Director



Benjamin has more than 10 years of experience providing accounting, auditing, and consulting services to government entities and nonprofit organizations throughout Florida and is a key member of the firm's Government Services Team.

Benjamin works on compilations, audits, and reviews. Due to his in-depth knowledge of federal and state audit guidelines, the vast majority of his work focuses on government entities, higher education, and nonprofit organizations that receive substantial federal and state assistance subject to the OMB Uniform Guidance and the Florida Single Audit Act.

Benjamin recently made a presentation to the Big Bend Florida Government Finance Officers Organization on Internal Controls. He also is a frequent contributor for the James Moore Webinar Series. For the government series, he participated in the Single Audit and Yellow Book Update, GASB 87 Leases, and on ARPA. For the nonprofit series, he presented on Financial Literacy.

#### Education

- » Bachelor of Science, Accounting and Finance, Florida State University

#### Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants (State and Local Government Committee)
- » Florida Government Finance Officers Association
- » Big Bend Chapter of the Florida Government Finance Officers Association
- » Leadership Tallahassee (Class 40)
- » Access Tallahassee
- » Omega Lamplighters, Inc. (Board Member)

#### License/CPE

- » CPA License #AC50338
- » CPE Hours (3 years): 269

### Relevant Experience

#### Municipalities

- » Bristol\*
- » Carrabelle
- » Cedar Key\*
- » Chattahoochee
- » Greenville
- » Fort Meade
- » Frostproof\*
- » Homerville (GA)
- » Interlachen
- » Jennings\*
- » Lynn Haven
- » Mexico Beach
- » Monticello
- » St. Marks
- » Jacksonville Police and Fire Pension Plan

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » Union
- » Wakulla

#### Governmental Organizations

- » Capital Region Transportation Planning Agency
- » South Walton County Mosquito Control District

#### Nonprofits

- » Another Way, Inc.
- » The Arc of Florida, Inc.
- » Bay Franklin Gulf Healthy Start Coalition, Inc.
- » Big Bend Cares, Inc.
- » Big Bend Homeless Coalition, Inc.
- » Big Brothers Big Sisters
- » CareerSource Brevard
- » CareerSource Capital Region
- » CareerSource Chipola
- » CareerSource Escarosa
- » CareerSource Flagler Volusia
- » CareerSource Florida Crown
- » CareerSource Gulf Coast
- » CareerSource Okaloosa Walton
- » CareerSource Polk
- » CareerSource Suncoast
- » CareerSource Tampa Bay
- » Center for Fine Arts and Education
- » The Center for Health Equity, Inc.
- » Chipola Healthy Start Coalition, Inc.
- » DISC Village, Inc.
- » The Family C.A.F.E., Inc.
- » Florida Art Education Association, Inc.
- » Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- » Florida Recreation & Park Association
- » Office of the Public Guardian, Inc.

## 9. Résumés

### Farah Rajaei, CPA | Senior Manager



Farah has over seven years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

She is a key member of our Government Services Team.

#### Education

- » Master of Science, Accounting, University of Central Florida
- » Bachelor of Science, Accounting, University of Central Florida

#### Affiliations

- » American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- » Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- » Florida Government Finance Officers Association (North Central Florida Chapter)

#### License/CPE

- » CPA License #AC54487
- » CPE Hours (3 years): 251.5

### Relevant Experience

#### Municipalities

- » Belleair
- » Cape Canaveral
- » Chiefland
- » Crescent City
- » Cross City
- » DeLand
- » Edgewater
- » Fort Meade
- » Green Cove Springs
- » High Springs
- » Inglis
- » Lake City
- » Lynn Haven
- » Madeira Beach
- » New Smyrna Beach
- » Ormond Beach
- » Pembroke Park
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

#### Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Glades
- » Levy
- » Liberty
- » Putnam
- » St. Lucie
- » Union
- » Volusia

#### Governmental Organizations

- » Cedar Key Water and Sewer District
- » Clay County Development Authority
- » Clay County Utility Authority
- » Florida 4H Club
- » Florida Governmental Utility Authority
- » North Florida Water Utilities Authority
- » Northeast Florida Regional Council
- » Southeast Volusia Advertising Authority
- » Southwest Florida Water Management District
- » Space Coast Area Transit
- » Volusia Transit Management, Inc. (VOTRAN)

9. Résumés

Erik Wiebke, CPA | Supervisor



Erik has five years of experience providing auditing and accounting services. Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits. As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

Education

- » Master of Accounting, Stetson University
- » Bachelor of Science, Accounting, Stetson University

Affiliations

- » American Institute of Certified Public Accountants
- » Florida Institute of Certified Public Accountants

License/CPE

- » CPA License #AC57490
- » CPE Hours (3 years): 142.5

Relevant Experience

Municipalities

- » Bunnell
- » Chiefland
- » Crescent City
- » Daytona Beach Shores
- » DeBary
- » Green Cove Springs
- » Hampton
- » Indian Shores
- » Interlachen
- » Lake Helen\*
- » Madeira Beach
- » Palm Coast
- » Port Orange
- » St. Augustine Beach
- » St. Pete Beach
- » Starke
- » Titusville
- » Yankeetown

Counties

- » Baker
- » Bradford
- » Clay
- » Gilchrist
- » Levy
- » Liberty
- » Putnam
- » St. Johns
- » Union
- » Volusia

Governmental Organizations

- » Cedar Key Water and Sewer District

Schools (Internal Accounts)

- » Flagler Schools
- » Nassau County School District
- » Volusia County Schools

# Experience and Expertise

Item 2.

## 10. Certified Information Systems Auditor (CISA)

### The Importance of Information Technology and Your Audit

In recognition of the critical role technology plays in today's audit environment—particularly in how financial and proprietary information is managed—James Moore is committed to incorporating specialized IT expertise into your audit engagement.

To meet this need, **we have designated Brendan McKitrick, a Certified Information Systems Auditor (CISA), as the team member responsible for conducting and overseeing the IT controls portion of your audit.** Brendan brings extensive experience in IT-related audit services, including the evaluation of IT general controls, application controls, risk assessments, and data extraction procedures. His deep understanding of both auditing standards and evolving technology risks ensures a thorough and insightful IT assessment.

We are confident that Brendan's expertise will enhance the quality and effectiveness of your audit, and that you will find his contributions to be of significant value to your engagement.



Image courtesy of: <https://blog.eragrizzard.com/hometalk/life-real-estate-in-howey-in-the-hills-florida>



## 1. Work Plan

### Understanding of the Scope of Services to be Performed

We understand the work to be performed, including an examination of financial statements, a financial audit, and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General.

### Methodology

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and also are designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant federal and state grant expenditures are anticipated to continue at your organization, your audit also is subject to OMB Uniform Grant Guidance, Audits of States, Local Governments, and Non-Profit Organizations, as well as the Florida Single Audit Act.

### Lean Culture

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best service possible. We implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

- » Does this provide value to our client?
- » Does this provide value to James Moore?
- » Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

## 2. Audit Approach

### a. Proposed Segmentation

The work for this engagement will be completed through our office and by on-site visits to your location. The audits performed by James Moore are organized into distinct, manageable segments. Scheduling in this manner reduces interference with your normal operating procedures and enhances our ability to meet deadlines.

Our audit process is divided into three segments:

1. Planning
2. Fieldwork
3. Reporting

Details of each segment are presented on the following pages.



## 2. Audit Approach

### Planning

#### Continuance Considerations

Occurs 4-6 months before year-end. We consider items such as:

- » Feedback received from previous audit exit conferences with management
- » Meeting with management to discuss any significant or unusual activities that have occurred during the year or are expected to occur within the year

#### Pre-Planning Conversations

Occurs 1-3 months before year-end. We inquire about items such as:

- » Changes to intended services desired from our firm or the intended use of the financial statements
- » Changes in management or other key staffing areas
- » Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors. All relevant conversations are shared with key engagement team members in a timely manner so the entire team remains updated.

#### Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

- » Establish preliminary planning materiality
- » Develop detailed audit plan, to include:
  - Assessment of risk at the financial statement account balance level
  - Plan tests of controls, tests of compliance and substantive procedures
  - Communicate audit plan with all members of engagement team
- » Perform initial data extraction analysis of key accounts and transaction classes
- » Perform tests of controls and compliance
- » Evaluate results of testing and, if necessary, modify the audit plan

#### Internal Controls

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

#### 1] Financial reporting

#### 2] Operations

#### 3] Compliance with laws and regulations

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- » The five interrelated components of internal control:
  - (1) control environment
  - (2) risk assessment
  - (3) information and communication systems
  - (4) control activities
  - (5) monitoring
- » The entity's selection and application of accounting policies
- » The entity's use of information technology



## 2. Audit Approach

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- » **For significant classes of transactions:** An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- » **For material accounts:** An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- » **For significant or fraud risks:** An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

- » Obtain an understanding of the processes and flow of information through the transaction cycle.
- » Determine what can go wrong within the transaction cycle.
- » Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls

that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the **Planning Phase** the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure fieldwork objectives and deadlines are met.

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Manager or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

**Note:** All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

## 2. Audit Approach

### FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Manager and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- » Perform substantive testing of account balances
- » Perform analytical procedures
- » Draft the audit report and management letters

### REPORTING

- » Final review of the audit report and financial statements by Lead Partner
- » Final review by Quality Control Review Partner
- » Summarize results of work and findings
- » Obtain management representations
- » Engagement reporting to management and those charged with governance
- » Exit conference with management to obtain feedback on the audit

**Since we communicate regularly throughout the audit process there will be no surprises when we issue our reports. The reports we issue will include:**

- » Our report on the financial statements
- » Our report on internal control over financial reporting and on compliance and other matters
- » If applicable, our report on compliance for each major federal program and state project and on internal control over compliance.
- » Our communication with those charged with governance
- » Our management letter required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as to foster meaningful communication between you and us.

## 2. Audit Approach

### b. Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

### c. Type and Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

### d. Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

### e. Extent of Computer Software

We anticipate using your technology to the maximum extent possible in conducting our audits. To the extent possible we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information provides for ease of reviewing, sorting, and sampling and saves time for your staff when reports do not have to be derived manually or printed in bulk.

Our firm employs the use of ProFx Engagement Software, which means we are paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

### f. Determining Laws and Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

### Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.

## Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Suralink client engagement platform. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the platform is what truly **maximizes the efficiency and effectiveness of communication in the audit process**.

In short, rather than providing you with a request list via Excel or some other “traditional” means, we compile our request list in Excel and then import it into a Suralink Engagement. Each line on the imported list generates a “Request” in the Suralink Engagement. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this platform are as follows:

### Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

#### Client Export List Status

### Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

### Due Date Tracking

Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

suralink							
Engagement > Exporter > A&A 06302024 YB Audit							
Export As: <a href="#">Excel</a> <a href="#">PDF</a> <a href="#">Print</a>							
Sort Requests	Engagement Details	Group Requests By	Request Details	Request Filters	User Assignments	Client Provided	
Request ID	Creation Information	Category	Creation	Accepted	Outstanding	Completed	Comments Provided
	Due Date Information	Request State	Fulfillment	Overdue	Accepted	Returned	Highlighted my assignments
							Hide if I'm not assigned
							Comments Provided
Suncoast Workforce Board, Inc.							
A&A 06302024 YB Audit							
Due Date: 03/31/2025							
Category	ID	Name	Description	Status	Due Date	Provided Files	Provided Comments
General / Planning							
General and Perm File							
	1	Perm File - General	Articles of Incorporation and/or Bylaws if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	05/01/2024		Change to By Laws or Articles of Incorporation
	2	Perm File - Policies & Procedures	Copies of any employee handbooks, accounting policy manuals, operating manuals, etc. in a pdf format if amended during fiscal year. If not, please let us know in the comments and we will close out this task.	Accepted	05/01/2024	2023 Employee Handbook.pdf, Accounting Procedures Manual Rev Dec 2023.pdf, C55 Policy 13-21, NE2100.pdf, C55 Policy 21-23 Performance Incentive Payments to Staff.pdf, C55 Policy 08-21 Travel Authorizations.pdf, C55 Policy 09-22 Client Grievance.pdf	Revised uploaded
	3	Perm File - Board	List of Board members, including position, as of the end of the fiscal year.	Accepted	05/01/2024	Board of Directors FY 23-24.xlsx	
	4	Minutes	Minutes to all Board meetings held from July 1, 2023 through the last day of the fiscal year.	Outstanding	05/01/2024	5-13-24 Board.pdf, 3-28-24 Board.pdf, 1-25-24 Board.pdf, 9-28-2023 Board.pdf, 5-23-24 Board.pdf, 11-9-2023 Board.pdf, 3-11-24	Frank Virellie: May 13, 2024. Thanks for providing these so far! We'll keep this task open to receive any additional files.

### Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your Suralink account and view a real-time status update on the audit request list.

### Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we archive the completed Suralink Engagement – inclusive of the “original” request list and any additional items/questions added – and are able to roll it forward to use as the starting point for next year’s request list. This allows you to provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

# Audit Approach

## Technology and Your Audit

Item 2.

### Weekly Status Calls

While not a direct tool in the Suralink Engagement, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we are in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

**Overall, our implementation of Suralink Engagements has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!**

### Views Within the Request List

The screenshot displays the Suralink Request List interface. At the top, there's a navigation bar with 'James Moore & Co' and 'ABA 06302024 YB Audit'. Below this, a progress bar shows the status of various request categories: General and Perm File, Assets, Liabilities, and Budget, Revenue. The main list shows requests with checkboxes, status indicators, and due dates. A modal window is open for 'Change Request State', showing a dropdown for 'Please provide any CD statements for 6/30/2024' and a 'DUE DATE' of 06/03/2024. The modal also includes a 'Client Attached Files' section with a file named 'CDs - 06-24 Bank Rec s.pdf' and a 'Comments History' section with a comment from Erik Wiebke dated 09/12/2024.

### Two-Factor Authentication

#### Client View of Homepage

The screenshot shows the Suralink Client View of Homepage. The header includes the Suralink logo and navigation links for 'Dashboard', 'My Engagements', 'Clients', and 'Engagements'. The main content area displays 'James Moore & Co' with a profile picture and a list of active engagements. Below this, there's a section for 'Active Users' showing a list of users with their names, email addresses, and last login dates. The footer includes links for 'Live Support', 'Tutorials', 'Knowledge Base', 'Feedback', 'Legal', 'My Account', and 'Logout'.

The screenshot displays the Suralink Two-Factor Authentication setup screen. It features a heading 'The firm you are working with requires that you enable two-factor authentication to enhance the security of your account.' Below this, there's a section for 'Mobile Authenticator Apps' with instructions on how to set up Google Authenticator. The screen also includes a 'Free and Available on Android, iOS and Windows mobile devices.' section and a 'Suralink also supports the following two factor mobile applications, click on an icon below for further instructions!' section with icons for LastPass, Microsoft, Duo, and Authy.



## Water/Wastewater Utility Systems Audit Approach

It goes without saying the intricacies of a water and wastewater utility are significant. Having a detailed understanding of the challenges and risks posed is a critical requirement to be able to perform an effective and valued-added audit.

While many aspects of our audit approach and experience (such as standard testing methodologies, debt and grant experience, technology approach, etc.) have been discussed elsewhere in our proposal, the following summarizes some of our specific approach and procedures as it relates to the water and wastewater utility environment.



### Internal Controls

Strong internal controls are the foundation of an effective control environment. In addition to understanding the core billing process and cash receipt controls, we place an added emphasis on other areas that are particularly subject to risk.

- » **Rate Changes:** We analyze the process for entering/updating approved utility rates and the review thereof. Along the thought process of “garbage in, garbage out,” we have seen instances of governments with foundational errors in their rate entry. The financial impacts, typically in the form of underbillings, can be substantial.
- » **Bill Adjustments:** This relates to pre-bill adjustments for potentially unusual meter reads or other anomalies requiring manual intervention. While these garner less attention than customer account adjustments after amounts have been billed, the procedures and controls over these adjustments are just as critical.
- » **Customer Account Adjustments:** No individual should have too much involvement/authority in the account adjustment process. We start our analysis by determining whether sufficient segregation of duties are present related to these key internal controls.

### Sampling and Detailed Testing

It is critical to understand the internal controls and determine whether they have been designed adequately. The following represents some of our core procedures that assess whether said controls are functioning as designed:

- » **Billing Testing:** To ensure a) proper system rate tables in accordance with the approved billing rates, and b) accurate bill calculation, we annually select a large sample of utility bills from a cross-section of customers falling into different customer type/billing categories and follow such transactions through the entire process, from all factors (meter type, consumption, rates, etc.) in the initial bill generation through to the customer payment.
- » **Customer Account Adjustments:** Due to the magnitude of risk related to improper account adjustments, we annually select a sample of customer account adjustments to ensure all applicable controls were followed, most notably that such adjustments were properly reviewed and approved.

### Data Extraction and Trends

In addition to the transaction-level testing, we perform high-level analyses regarding billing and adjustment activity. While we will perform broad-level recalculation testing where feasible, we also focus our testing on trend analysis in the following areas:

- » **Zero-read Meters:** Just as critical as ensuring proper amounts were billed, is assessing whether all amounts were billed and minimizing water loss. In addition to assessing internal controls related to the identification of trends that may indicate broken/zero-read meters, we perform a trend analysis to identify any increased activity with regard to accounts showing zero consumption for an extended period of time.
- » **Customer Account Adjustments:** We often perform this testing before selecting individual transactions for further scrutiny. By obtaining an extract of account adjustments with as much information as possible, we can analyze the data to identify unusual trends in adjustments by employee, by customer account, and other metrics that may be indicative of potentially inappropriate activity.



The primary office serving the Town will be our Daytona Beach location. The office is approximately 60 miles from the Town.

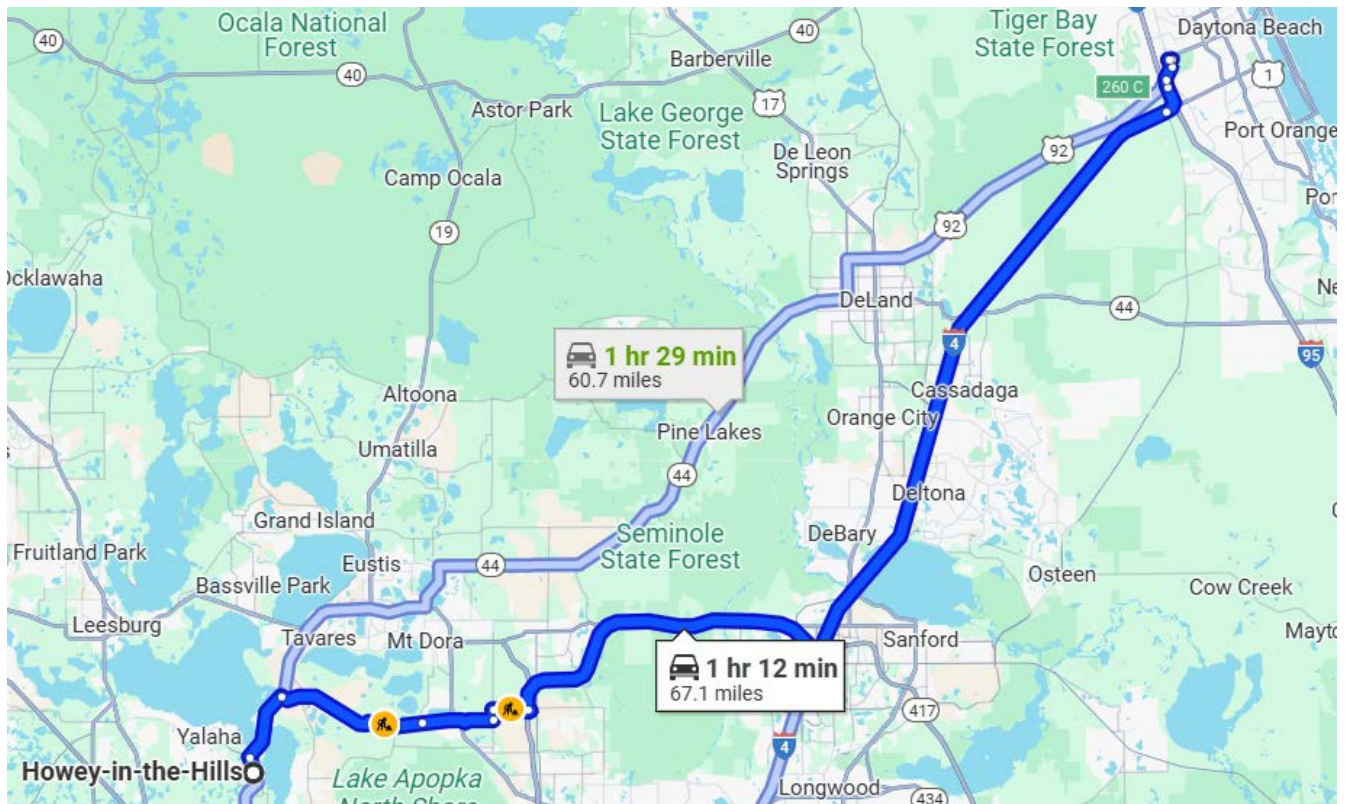
Additional James Moore offices within 100 miles of the Town include:

DeLand » 41 miles

Ocala » 51 miles

Gainesville » 83 miles

## Daytona Beach to Howey-in-the-Hills



# EXTRAORDINARY only refers to our LEVEL OF SERVICE.

Our philosophy is simple: *Deliver extreme value for the fees our clients pay.* While choosing an audit firm should come down to qualifications, capabilities, and commitment, we know cost plays a role as well. And we work hard to make sure they are absolutely reasonable for the level of service you receive.

Our proposed fees for the audit services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner.

FISCAL YEAR ENDING	FINANCIAL AUDIT	SINGLE AUDIT*
2025	\$29,000	\$3,000
2026	\$31,000	\$3,000
2027	\$33,000	\$3,000

*\*Per major program.*

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses. No additional expenses or consultations will be billed for the audit as described in the Town's scope of work.

## How We Bill For Additional Professional Services

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule.

If you would like to engage James Moore for a larger project, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Hourly rates for these services are listed to the right.

Discounted Hourly Rates	
Position	Hourly Rate
Partner	\$300
Director/Senior Manager	\$225
Supervisor	\$175
Senior/Associate Accountant	\$125
IT Audit	\$225
Administrative	\$100





**Town of  
Howey-in-the-Hills, Florida**  
RFP FOR AUDITING SERVICES #2025-005  
Fiscal Year September 30, 2025 - 2027

**Mauldin & Jenkins, LLC Certified Public Accountants**

Contact Persons: Wade Sansbury, CPA, Partner and  
Daniel Anderson, CPA, Partner

Phone: 941-747-4483

Fax: 941-747-6035

Emails: [wsansbury@mjcpa.com](mailto:wsansbury@mjcpa.com); [danderson@mjcpa.com](mailto:danderson@mjcpa.com)

July 21, 2025 | 2:00 PM

ELECTRONIC SUBMISSION



*Going Further.*

## Tab 1 – Introductory Items and Firm Background



## Table of Contents

<b>Tab 1 – Introductory Items and Firm Background</b>	<b>1</b>
- Table of Contents	2
- Transmittal Letter	3
- Our Understanding of Howey-in-the-Hills’ Requirements/Needs	5
- An Efficient, Value-Added Approach to Achieving Your Objectives	6
- Why Mauldin & Jenkins Is Best Suited to Serve the Town	7
- Organization and Size	8
- Location of the Office from which the Work is to be Performed	9
<b>Tab 2 – Experience and Expertise</b>	<b>10</b>
- Past Experience of the Firm	11
- Certificates of Achievement and Excellence in Financial Reporting	13
- Single Audit Experience	14
- References	15
- Quality Control Review (Peer Review)	17
- No Litigation, Federal/State Desk Reviews or Disciplinary Action	19
- Proposed Contract Team	20
- Principal Engagement Team	21
- Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)	27
- Continuing Education of Partners and Staff	31
- Involvement in Governmental Accounting Committees and Associations	31
- Partner and Staff Continuity	32
- Independence	32
- License to Practice in Florida	33
<b>Tab 3 – Audit Approach</b>	<b>34</b>
- Audit Methodology	35
- Proposed Segmentation of the Engagement	35
- Sampling Size Methodology and the Extent to Which Statistical Sampling Will be Used in the Engagement	38
- Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance	38
- Type and Extent of Analytical Procedures to be Used in the Engagement	40
- Approach to be taken to Gain and Document an Understanding of the Adequacy of the Town’s Internal Control Structure	40
- Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement	41
- Approach to be taken in Determining Laws and Regulations that will be Subject to Audit Test Work	43
<b>Tab 4 – Location</b>	<b>44</b>
- Location	45
<b>Tab 5 – Pricing</b>	<b>46</b>
- Pricing Schedule	47
- Additional Cost Related Information to be Considered	49
- Additional Services Available to the Town	50

## Transmittal Letter

July 21, 2025

Victoria Roszkiewicz, Executive Assistant to the Office of the Town Manager  
Town of Howey-in-the-Hills  
101 North Palm Avenue  
Howey-in-the-Hills, Florida 34737

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the Town of Howey-in-the-Hills, Florida (the "Town"), and we are pleased to submit a qualifications package including a cost package to provide annual financial and compliance auditing services for the Town. The contract for such audit services will be for the fiscal years ending September 30, 2025 and for each of the two subsequent fiscal years with the potential for two optional three-year extensions thereafter.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the Town and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the Town as closely as possible to issue all of the deliverables ahead of the Town's deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the Town. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 550 employees and our Bradenton office location has approximately 50 employees available to serve the Town.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the Town due to the following:

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
  - **Over 700 governmental entities** served in the Southeast on an annual basis, which includes **over 180 municipalities**.
  - **180+ full-time equivalent professionals** with current governmental accounting experience.
  - We serve **170 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
  - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of \$2.8 billion in Florida pension assets.
  - We serve over **220 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Apopka, Cape Coral, Naples, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

- **Responsiveness and Large Firm Resources with Small Firm Sensitivity:** We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services:** We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of **sixteen hours** of **complimentary** continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized:** Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB). Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm and irrevocable offer for 90 days from the date of the proposal. As partners of Mauldin & Jenkins, Wade Sansbury and Daniel Anderson are authorized to bind and make representations for the Firm. Wade will be the ultimate party responsible for the quality of the report and working papers, Daniel will be the partner in charge of fieldwork. Wade and Daniel are out of our Bradenton, Florida office. All terms and conditions of the RFP are understood and acknowledged by the undersigned.

Sincerely,

MAULDIN & JENKINS, LLC



Daniel R. Anderson, CPA, Partner  
[danderson@mjcpa.com](mailto:danderson@mjcpa.com)  
 1401 Manatee Avenue West, Suite 1200  
 Bradenton, Florida 34205  
 941-741-2213 (direct)



Wade P. Sansbury, CPA, Partner  
[wsansbury@mjcpa.com](mailto:wsansbury@mjcpa.com)  
 1401 Manatee Avenue West, Suite 1200  
 Bradenton, Florida 34205  
 Fed ID: 58-0692043  
 941-741-2255 (direct)  
 941-747-6035 (fax)

## Our Understanding of Howey-in-the-Hills' Requirements/Needs

*With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the Town of Howey-in-the-Hills, Florida with the service and insight needed to achieve your goals.*

The Town desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the Town, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-Type Activities, each Major Fund, and the aggregate remaining fund information which collectively comprise the Town's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant's report on our examination of the Town's compliance with Section 218.415, Florida Statutes, with respect to the Town's investment of public funds.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the Town. These services/procedures will be performed only upon approval of a written agreement between the Town and Mauldin & Jenkins, LLC.



To effectively address these issues and meet your key short- and long-term objectives, the Town needs dependable, objective information. Therefore, as shown in *Figure 1*, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the Town’s management and Council Members.

- Not Only
- Perform an annual audit and report on the financial statements of the Town
  - Perform an annual compliance audit for the Town including the performance of state and federal Single Audits
- But Also
- Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making
  - Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution
  - Provide value-added recommendations to strengthen the Town’s operations and internal controls

**Figure 1.** *Our Understanding of Howey-in-the-Hills’ True Service Needs*

**An Efficient, Value-Added Approach to Achieving Your Objectives**

Our approach will be rooted in continuous communication with the Town’s management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partners Wade Sansbury and Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the Town’s controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the Town

As shown in Figure 2, our team’s expertise, dedication, and proactive approach are ideally suited to serve the Town.

Our team’s depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the Town to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator	Benefit to the Town of Howey-in-the-Hills, Florida
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 700 governmental entities throughout the Southeast, from small special districts to large entities with over \$4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team’s depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the Town—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the Town with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the Town with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the Town will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 180 governmental specialists and more than 550 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the Town grows and changes.

As you will see throughout our proposal, we are extremely qualified to perform your audit and we have extensive experience serving similar entities within the State of Florida. We know how to effectively and efficiently audit municipalities in Florida and will bring an abundance of knowledge and expertise to the table to meet your goals, objectives and needs on an annual basis.

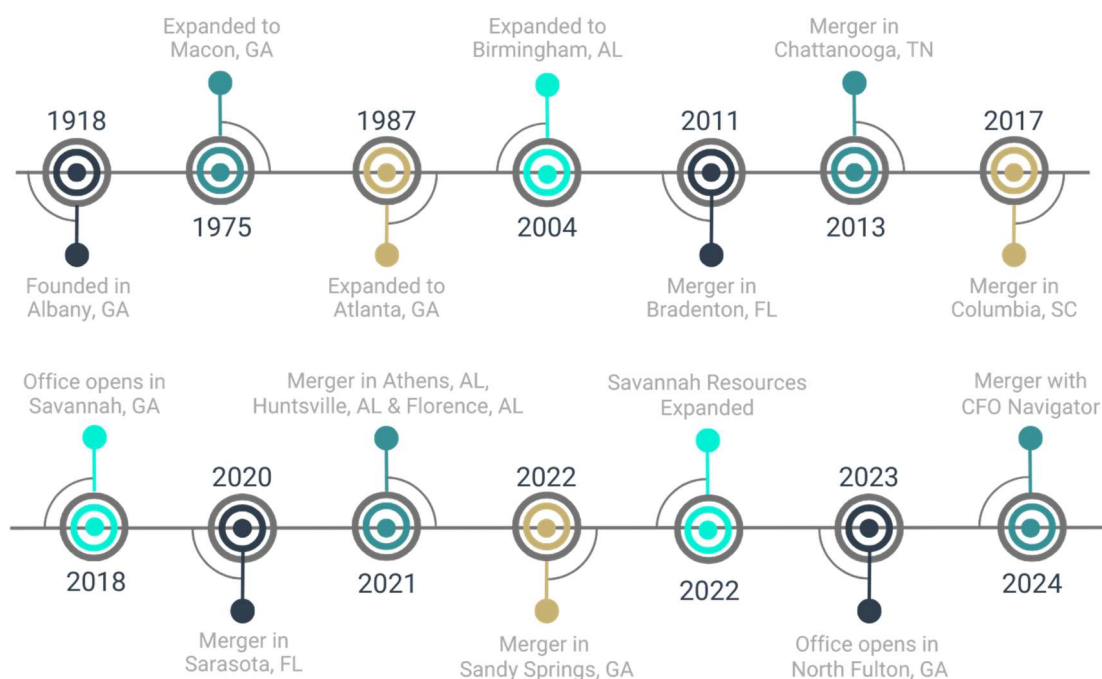
## Organization and Size

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast's largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm.

**Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida;** Atlanta, North Fulton, Macon and Savannah, Georgia; Athens, Huntsville and Birmingham, Alabama; Columbia and Greenville, South Carolina; Raleigh, North Carolina and Chattanooga, Tennessee. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area. We are also one of the top 75 accounting firms in the United States.



## Firm History and Expansion



**Mauldin & Jenkins provides over 155,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice.** However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **520,000** - approximate total hours of service provided annually to clients of the Firm
- **155,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **700** - approximate total governmental entities served in past three years
- **555** - total number of Firm personnel
- **174** - total clients served who obtain the GFOA/ASBO Certificates

- **47** - total clients with publicly issued debts in excess of \$75 million
- **80+** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **20** - total number of full-time governmental managers
- **180** - total number of professionals with current governmental experience
- **220** - number of federal Single Audits performed by the Firm in 2023 covering over \$6 billion in federal expenditures (more than any other firm in our geographic service area)

### A Century of Service

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 700 governments in the Southeast.**

### Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the Town and employs **24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Profesional Staff by Level	Bradenton	Firm-Wide
Partners	8	81
Directors / Managers	13	172
Senior Associates	11	149
Associates	15	153
Total	47	555



## Tab 2 – Experience and Expertise

## Past Experience of the Firm

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

**Cities.** Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

### **Florida**

- 1) Apopka
- 2) Atlantis
- 3) Callaway
- 4) Clewiston
- 5) Crystal River
- 6) Destin
- 7) Gulf Stream
- 8) Fernandina Beach
- 9) Fruitland Park
- 10) Ft. Myers Beach
- 11) Haines City
- 12) Hallandale Beach
- 13) Indiantown
- 14) Inverness
- 15) Islamorada
- 16) Juno Beach
- 17) Jupiter Inlet Colony
- 18) Jupiter Island
- 19) LaBelle
- 20) Lake Placid
- 21) Longboat Key
- 22) Marco Island
- 23) Naples
- 24) New Port Richey
- 25) North Port
- 26) Palmetto
- 27) Pinecrest
- 28) Plant City
- 29) Tarpon Springs
- 30) Tequesta
- 31) Wildwood
- 32) Winter Haven

### **Georgia**

- 33) Albany
- 34) Alpharetta
- 35) Americus
- 36) Ashburn
- 37) Atlanta
- 38) Austell
- 39) Avondale Estates
- 40) Bainbridge
- 41) Baldwin
- 42) Ball Ground
- 43) Barnesville
- 44) Bloomingdale
- 45) Brookhaven
- 46) Brunswick

- 47) Butler
- 48) Byron
- 49) Cartersville
- 50) Cedartown
- 51) Centerville
- 52) Chamblee
- 53) Chattahoochee Hills
- 54) Clarkston
- 55) College Park
- 56) Colquitt
- 57) Conyers
- 58) Cordele
- 59) Covington
- 60) Dacula
- 61) Dalton
- 62) Decatur
- 63) Doraville
- 64) Douglasville
- 65) Duluth
- 66) Dunwoody
- 67) Fairburn
- 68) Fayetteville
- 69) Flovilla
- 70) Forest Park
- 71) Forsyth
- 72) Garden City
- 73) Grovetown
- 74) Griffin
- 75) Hapeville
- 76) Hinesville
- 77) Holly Springs
- 78) Jefferson
- 79) Jeffersonville
- 80) Johns Creek
- 81) Kennesaw
- 82) Kingsland
- 83) LaGrange
- 84) Lake Park
- 85) Lawrenceville
- 86) Leesburg
- 87) Lilburn
- 88) Lone Oak
- 89) Lyons
- 90) Manchester
- 91) Mansfield
- 92) Milledgeville
- 93) Milner
- 94) Milton

- 95) Monroe
- 96) Morrow
- 97) Nashville
- 98) Newton
- 99) Norcross
- 100) Oxford
- 101) Palmetto
- 102) Peachtree City
- 103) Peachtree Corners
- 104) Pearson
- 105) Perry
- 106) Pooler
- 107) Powder Springs
- 108) Port Wentworth
- 109) Richmond Hill
- 110) Riverdale
- 111) Rockmart
- 112) Rome
- 113) Roswell
- 114) Sandy Springs
- 115) Savannah
- 116) Sharpsburg
- 117) Social Circle
- 118) South Fulton
- 119) St. Marys
- 120) Stockbridge
- 121) Stonecrest
- 122) Suwanee
- 123) Temple
- 124) Thunderbolt
- 125) Tifton
- 126) Toccoa
- 127) Tucker
- 128) Turin
- 129) Tybee Island
- 130) Union City
- 131) Valdosta
- 132) Villa Rica
- 133) Waycross
- 134) West Point
- 135) Willacoochee

### **Alabama/Mississippi**

- 136) Athens, AL
- 137) Huntsville, AL
- 138) Tuscaloosa, AL
- 139) Gulfport, MS
- 140) Meridian, MS
- 141) Prattville, AL

- 142) Sheffield, AL

### **North Carolina**

- 143) Black Mountain
- 144) Garner
- 145) Hendersonville
- 146) Jacksonville
- 147) Rocky Mount
- 148) Selma
- 149) Zebulon
- 150) Wilkesboro

### **South Carolina**

- 151) Aiken
- 152) Beaufort
- 153) Cayce
- 154) Chapin
- 155) Charleston
- 156) Clemson
- 157) Clinton
- 158) Clover
- 159) Hanahan
- 160) Hardeeville
- 161) Hemingway
- 162) Hilton Head Island
- 163) Hollywood
- 164) Georgetown
- 165) Goose Creek
- 166) Greenwood
- 167) Johnsonville
- 168) Kiawah Island
- 169) Mount Pleasant
- 170) North Augusta
- 171) North Charleston
- 172) Orangeburg
- 173) Pamplico
- 174) Rock Hill
- 175) Seabrook Island
- 176) Seneca
- 177) Summerville
- 178) Winnsboro

### **Tennessee**

- 179) Bristol
- 180) Clarksville
- 181) Jamestown
- 182) Jackson
- 183) Lebanon
- 184) Morristown
- 185) Spring Hill

Water and sewer operations. Below is a listing of water/sewer operations we have served within the past five years:

- |                                |                            |  |   |
|--------------------------------|----------------------------|--|---|
| 1) Athens-Clarke County        | 39) City of Hinesville     | 78) City of Union City                           | 109) Clayton Co. Water & Sewer Auth.                      |
| 2) Augusta-Richmond Co.        | 40) City of Islamorada     | 79) City of Valdosta                             | 110) Cobb Co. - Marietta Water Auth.                      |
| 3) Calhoun County              | 41) City of Jackson        | 80) City of Villa Rica                           | 111) Eatonton-Putnam Water & Sewer Auth.                  |
| 4) Chatham County              | 42) City of Jamestown      | 81) City of Wildwood                             | 112) Gladeville Utility District                          |
| 5) City of Aiken               | 43) City of Jefferson      | 82) Columbia Co.                                 | 113) Gwinnett Co. Water & Sewerage Auth.                  |
| 6) City of Albany              | 44) City of Johnsonville   | 83) Crisp County                                 | 114) Hamilton Co. Water & Wastewater Treatment Department |
| 7) City of Americus            | 45) City of Kingsland      | 84) DeKalb County                                | 115) Henry Co. Water Authority                            |
| 8) City of Arcadia             | 46) City of Lagrange       | 85) Emerald Coast Utilities Authority            | 116) Lumpkin Co. Water & Sewerage Auth.                   |
| 9) City of Athens, AL          | 47) City of Lake Placid    | 86) Englewood Water District                     | 117) Macon Water Authority                                |
| 10) City of Atlanta            | 48) City of Lawrenceville  | 87) Floyd County                                 | 118) Newton Co. Water & Sewerage Auth.                    |
| 11) City of Ball Ground        | 49) City of Leesburg       | 88) Forsyth County                               | 119) Peace River/Manasota Reg. Water Supply Auth.         |
| 12) City of Bloomingdale       | 50) City of Long Boat Key  | 89) Gates County, NC                             | 120) Peachtree City Water & Sewerage Auth.                |
| 13) City of Bradenton          | 51) City of Marco Island   | 90) Halifax County, NC                           | 121) Polk Co. Water Authority                             |
| 14) City of Brunswick          | 52) City of Milledgeville  | 91) Lee County                                   | 122) Middle Chattahoochee Regional Water & Sewer Auth.    |
| 15) City of Byron              | 53) City of Monroe         | 92) Liberty County                               | 123) Seacoast Utility Authority                           |
| 16) City of Callaway           | 54) City of Naples         | 93) Lincoln County                               | 124) Tampa Bay Water Auth.                                |
| 17) City of Canton             | 55) City of North Augusta  | 94) McIntosh County                              | 125) Town of Black Mountain, NC                           |
| 18) City of Cartersville       | 56) City of North Port     | 95) Mitchell County                              | 126) Town of Chapin, SC                                   |
| 19) City of Cayce, SC          | 57) City of Palmetto       | 96) Montgomery County, NC                        | 127) Town of Hemingway, SC                                |
| 20) City of Clarksville        | 58) City of Perry          | 97) Monroe County                                | 128) Town of Pamplico, SC                                 |
| 21) City of Clemson, SC        | 59) City of Plant City     | 98) Orange County                                | 129) Town of Selma, NC                                    |
| 22) City of Clover             | 60) City of Pooler         | 99) Paulding County                              | 130) Village of Tequesta                                  |
| 23) City of College Park       | 61) City of Port Wentworth | 100) Richland County, SC                         |   |
| 24) City of Conyers            | 62) City of Powder Springs | 101) Rockdale County                             |   |
| 25) City of Cooper City        | 63) City of Richmond Hill  | 102) Spalding County                             |   |
| 26) City of Cordele            | 64) City of Rock Hill, SC  | 103) Taylor County                               |   |
| 27) City of Covington          | 65) City of Rockmart       | 104) Walton County                               |   |
| 28) City of Crystal River      | 66) City of Rome           | 105) Barrow Co. Water & Sewer Auth.              |   |
| 29) City of Fairburn           | 67) City of Roswell        | 106) Bristol Joint Sewer System                  |   |
| 30) City of Fayetteville       | 68) City of Savannah       | 107) Brunswick - Glynn Joint Water & Sewer Comm. |   |
| 31) City of Fernandina         | 69) City of St. Marys      | 108) Chatsworth Water Works Comm.                |   |
| 32) City of Ft. Myers Beach    | 70) City of Stockbridge    |  |   |
| 33) City of Garden City        | 71) City of Suwanee        |  |   |
| 34) City of Goose Creek        | 72) City of Thomasville    |  |   |
| 35) City of Griffin            | 73) City of Thunderbolt    |  |   |
| 36) City of Gulfport           | 74) City of Tifton         |  |   |
| 37) City of Haines City        | 75) City of Toccoa         |  |   |
| 38) City of Hendersonville, NC | 76) City of Tuscaloosa     |  |   |
|                                | 77) City of Tybee Island   |  |   |

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

## Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **174** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We **have never failed to obtain the Certificate!** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

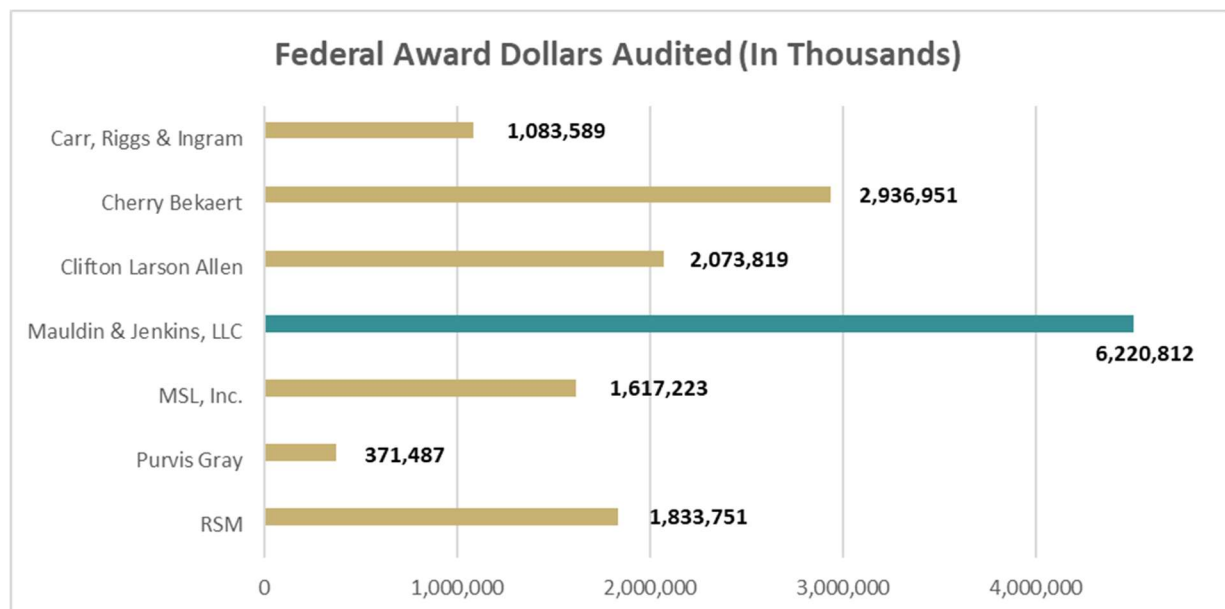
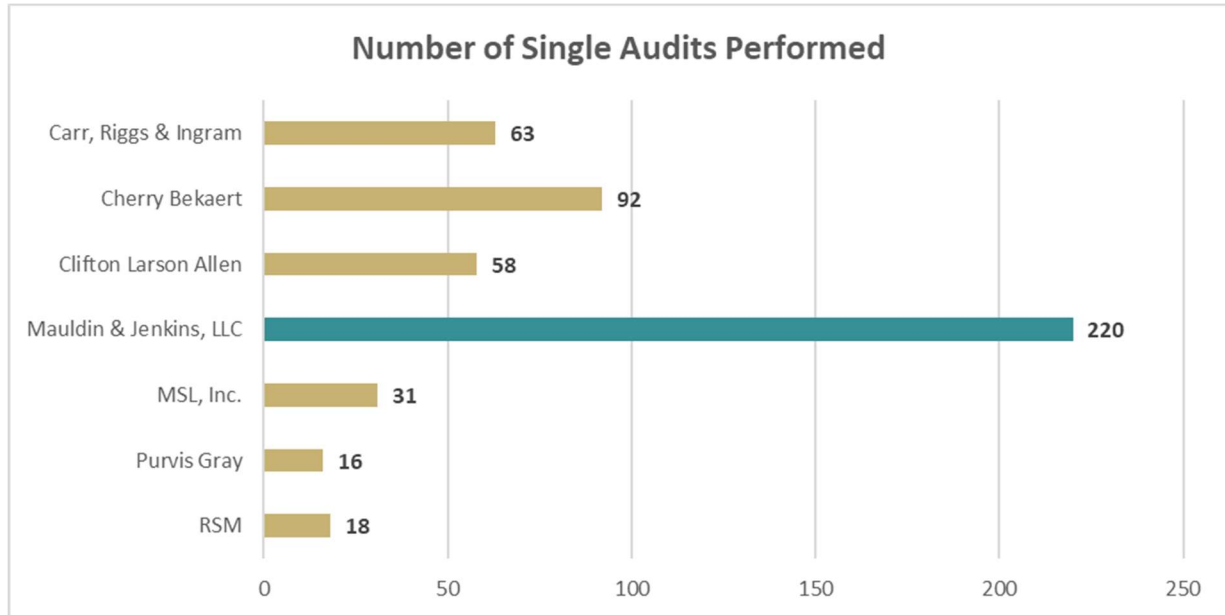
### Counties:

- |                       |                        |                                   |  |
|-----------------------|------------------------|-----------------------------------|--|
| 1) Aiken              | 50) Beaufort, SC       | 101) Morrow                       | 151) Ga. Environ. Fin. Auth.                           |
| 2) Athens-Clarke      | 51) Black Mountain, NC | 102) Mount Pleasant, SC           | 152) Ga. Ports Authority                               |
| 3) Augusta-Richmond   | 52) Bluffton, SC       | 103) Naples, FL                   | 153) Other Governmental Entities:                      |
| 4) Barrow             | 53) Bristol, TN        | 104) N. Augusta, SC               | 154) Beaufort Jasper Water & Sewer Authority           |
| 5) Beaufort, SC       | 54) Brookhaven         | 105) N. Charleston, SC            | 155) Cape Fear Public Utility Authority                |
| 6) Buncombe, NC       | 55) Brunswick          | 106) North Port, FL               | 156) Central Savannah River Area Regional Comm.        |
| 7) Butts              | 56) Callaway, FL       | 107) Palmetto, FL                 | 157) Charleston Water System                           |
| 8) Camden             | 57) Cartersville       | 108) Peachtree City               | 158) Clayton County Water Authority                    |
| 9) Cartersville       | 58) Cayce, SC          | 109) Perry                        | 159) Cobb County - Marietta Water Authority            |
| 10) Chatham           | 59) Chamblee           | 110) Plant City, FL               | 160) Emerald Coast Utilities Authority                 |
| 11) Clayton           | 60) Charleston, SC     | 111) Pooler                       | 161) Greenville Tech College                           |
| 12) Colleton, SC      | 61) Chapin, SC         | 112) Port Wentworth               | 162) Greenville Water System                           |
| 13) Columbus-Muscogee | 62) Clarksville, TN    | 113) Powder Springs               | 163) Greenwood Comm of Public Works                    |
| 14) DeKalb            | 63) Clemson, SC        | 114) Prattville                   | 164) Greer Commission of Public Works                  |
| 15) Douglas           | 64) College Park       | 115) Richmond Hill                | 165) Henry County Water Authority                      |
| 16) Edgefield, SC     | 65) Conyers            | 116) Riverdale                    | 166) Lowcountry Regional Transportation Authority      |
| 17) Florence, SC      | 66) Cooper City, FL    | 117) Rockhill                     | 167) Macon Water Authority                             |
| 18) Floyd             | 67) Covington          | 118) Rockmart                     | 168) Mount Pleasant Waterworks                         |
| 19) Forsyth           | 68) Decatur            | 119) Rocky Mount, NC              | 169) N Charleston Sewer District                       |
| 20) Glynn             | 69) Douglasville       | 120) Rome                         | 170) Onslow Water & Sewer Auth                         |
| 21) Greenville, SC    | 70) Dunwoody           | 121) Roswell                      | 171) Port of Corpus Christi Authority                  |
| 22) Gwinnett          | 71) Fayetteville       | 122) St. Marys                    | 172) Public Building Authority of Knox Co. & Knoxville |
| 23) Halifax, NC       | 72) Fairburn           | 123) Sandy Springs                | 173) South Florida Transportation Authority            |
| 24) Hamilton, TN      | 73) Forest Park        | 124) Savannah                     | 174) Tampa Bay Water Authority                         |
| 25) Henry             | 74) Forsyth            | 125) Social Circle                |  |
| 26) Horry, SC         | 75) Garden City        | 126) Stockbridge                  |  |
| 27) Jackson           | 76) Garner, NC         | 127) Suwanee                      |  |
| 28) Lancaster, SC     | 77) Griffin            | 128) Thunderbolt                  |  |
| 29) Liberty           | 78) Gulfport, MS       | 129) Tarpon Springs, FL           |  |
| 30) Macon-Bibb        | 79) Haines City, FL    | 130) Thomasville                  |  |
| 31) Morgan            | 80) Hallandale Bch, FL | 131) Tuscaloosa, AL               |  |
| 32) Moore, NC         | 81) Hapeville          | 132) Union City                   |  |
| 33) Newton            | 82) Hardeeville, SC    | 133) Valdosta                     |  |
| 34) Oconee, SC        | 83) Hendersonville, NC | 134) Villa Rica                   |  |
| 35) Orange, NC        | 84) Hinesville         | 135) Winter Haven                 |  |
| 36) Paulding          | 85) Holly Springs      | 136) Zebulon, NC                  |  |
| 37) Richland, SC      | 86) Huntsville, AL     | <b>Boards of Education:</b>       |  |
| 38) Rockdale          | 87) Jacksonville, NC   | 137) Atlanta Public Schools       |  |
| 39) Spalding          | 88) John's Creek       | 138) Beaufort County Schools      |  |
| 40) Wake, NC          | 89) Juno Beach, FL     | 139) Bibb County Schools          |  |
| 41) Walton            | 90) Kennesaw           | 140) Cartersville City Schools    |  |
| 42) Whitfield         | 91) Kiawah Island      | 141) Cobb County Schools          |  |
| <b>Cities:</b>        | 92) Kingsland          | 142) Fayette County Schools       |  |
| 43) Aiken, SC         | 93) Marco Island, FL   | 143) Fulton County Schools        |  |
| 44) Albany            | 94) Lagrange           | 144) Gwinnett County Schools      |  |
| 45) Alpharetta        | 95) Lawrenceville      | 145) Horry County Schools         |  |
| 46) Americus          | 96) Longboat Key, FL   | 146) Lee County School District   |  |
| 47) Apopka, FL        | 97) Milledgeville      | 147) Marietta City Schools        |  |
| 48) Austell           | 98) Milton             | 148) Richland Co. School D1       |  |
| 49) Ball Ground       | 99) Monroe             | 149) Savannah-Chatham Scs         |  |
|                       | 100) Morristown, TN    | 150) State Governmental Entities: |  |

## Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) through March 31, 2024 which is for calendar year 2023, Mauldin & Jenkins audits **220 entities** representing approximately **\$6 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.



*The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in calendar year 2023 as reported through March 31, 2024 for states in which our Firm has offices.*



## References

The following is a list of governmental audits performed in the past three years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the Town and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the Town and Mauldin & Jenkins to be a good match.**

### 1) City Plant City, Florida

<b>General Information</b>	City government with a population of approximately 39,000. The City has assets of approximately \$300 million, annual revenues of approximately \$70 million, and maintains 21 funds. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2013 through present
<b>Partners</b>	Wade Sansbury (Lead) and Daniel Anderson
<b>Total Hours</b>	450 hours
<b>Contact Information</b>	Diane Reichard, Finance Director – (813) 659-4215 – Fax (813) 659-4216 <a href="mailto:dreichard@plantcitygov.com">dreichard@plantcitygov.com</a> 302 West Reynolds Street, Plant City, FL 33563

### 2) City of Wildwood, Florida

<b>General Information</b>	City government with a population of approximately 16,500. The City has assets of approximately \$100 million and annual revenues of approximately \$32 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents 11 funds.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Financial Report.
<b>Dates</b>	September 30, 2013 through present
<b>Partner</b>	Daniel Anderson
<b>Total Hours</b>	350 hours
<b>Contact Information</b>	Ms. Cassandra Smith, Assistant City Manager/CFO – (352) 661-6106 – Fax (352) 330-1338 <a href="mailto:csmith@wildwood-fl.gov">csmith@wildwood-fl.gov</a> 100 N Main St, Wildwood, FL 34785

### 3) City of Crystal River, Florida

<b>General Information</b>	City government with a population of approximately 16,500. The City has assets of approximately \$74 million and annual revenues of approximately \$17 million. The City provides numerous services including: water and sewer, sanitation, CRA, public safety, parks and recreation, community development, and other customary services. The City currently presents nine funds.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with Florida Statutes. Preparation of the Annual Financial Report.
<b>Dates</b>	September 30, 2014 through present
<b>Partners</b>	Wade Sansbury and Daniel Anderson
<b>Total Hours</b>	250 hours
<b>Contact Information</b>	Michelle Russell, Finance Director – (352) 795-4216 – Fax (352) 795-6245 <a href="mailto:mrussell@crystalriverfl.org">mrussell@crystalriverfl.org</a> 123 NW Hwy 19, Crystal River, FL 34428

### 4) Village of Tequesta, Florida

<b>General Information</b>	Municipal government with a population of approximately 6,000. The Village has assets and deferred outflows of resources of approximately \$57 million and annual revenues of approximately \$25 million. The Village provides numerous services including: water, solid waste, stormwater, public safety, transportation, Leisure services, and other customary services. The Village has 11 funds.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
<b>Dates</b>	September 30, 2021 through present
<b>Partner</b>	Wade Sansbury
<b>Total Hours</b>	250 hours
<b>Contact Information</b>	Mr. Jeffery Snyder, Finance Director – (561) 768-0424 – Fax (561) 768-0699 <a href="mailto:jsnyder@tequesta.org">jsnyder@tequesta.org</a> 345 Tequesta Drive, Tequesta, FL 33469-0273

### 5) City of Atlantis, Florida

<b>General Information</b>	City government with a population of approximately 2,100. The City has assets of approximately \$15 million and annual revenues of approximately \$7 million. The City provides numerous services including: water and sewer, stormwater, construction services, and capital projects. The City currently presents five funds.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance. Preparation of the Annual Financial Report. Audit of Police pension plans.
<b>Dates</b>	September 30, 2023 through present
<b>Partner</b>	Daniel Anderson
<b>Total Hours</b>	250 hours
<b>Contact Information</b>	Brian Moree, Finance Director – (561) 965-1744 <a href="mailto:bmoree@atlantisfl.gov">bmoree@atlantisfl.gov</a> 260 Orange Tree Drive Atlantis, FL 33462

## Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the most recent report on external quality control review is provided on the following pages. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Wade Sansbury, Daniel Anderson, Adam Fraley, and Trey Scott have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. Our 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

*PBMares, LLP*

PBMares, LLP  
Fredericksburg, Virginia

### No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past five years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past five years with any state or federal regulatory bodies or professional organizations. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the Town. Additionally, we note no problems that may affect our ability to complete the project as defined in the Town's request for proposal.



## Proposed Contract Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the Town. As noted previously, the Firm has over 550 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the Town during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Role	Years of Experience
Wade Sansbury, CPA	Engagement Quality Assurance Partner	28
Daniel Anderson, CPA	Engagement Lead Partner	17
Adam Fraley, CPA	Engagement Supporting Partner	26
Jameson Miller	IT Consultant	14

The above team dedicated to audit the Town will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit (or in a hybrid audit partially on-site and partially working remotely as the Town desires). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with Town management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the Town throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

## Principal Engagement Team

### Wade Sansbury, CPA

Partner  
Bradenton, Florida

941-741-2255

[wsansbury@mjcpa.com](mailto:wsansbury@mjcpa.com)



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the Town. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the Town engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. As the auditor in-charge of the overall audit of the Town, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2025.

### Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

#### Cities

- 1) Apopka
- 2) Arcadia
- 3) Beaufort
- 4) Callaway
- 5) Clewiston
- 6) Cooper City
- 7) Covington
- 8) Crystal River
- 9) Decatur
- 10) Destin
- 11) Fernandina Beach
- 12) Fort Myers Beach
- 13) Griffin
- 14) Haines City
- 15) Hallandale Beach
- 16) Islamorada
- 17) Lake Placid

#### Counties

- 18) Longboat Key
- 19) Marco Island
- 20) Milledgeville
- 21) Morrow
- 22) Naples
- 23) North Port
- 24) Palmetto
- 25) Pensacola
- 26) Pinecrest
- 27) Plant City
- 28) Roswell
- 29) Sandy Springs
- 30) Social Circle
- 31) Tarpon Springs
- 32) Tequesta
- 33) Union City

#### Counties

- 34) Liberty County
- 35) Henry County
- 36) Taylor County
- 37) Rockdale County
- 38) Sumter County
- 39) Bibb County
- 40) Dougherty County
- 41) Monroe County
- 42) Stephens County
- 43) Forsyth County
- 44) Walton County
- 45) Moore County, SC
- 46) Hamilton County, FL
- 47) Hernando County, FL
- 48) Union County, FL

#### Boards of Education

- 49) Highlands Co. School District
- 50) Forsyth Co. BOE
- 51) Gwinnett Co. BOE
- 52) Henry Co. BOE

#### Other Governmental Units

- 53) Tampa Bay Water
- 54) Hardee Co. Industrial Development Authority
- 55) Ocean Highway and Port Authority
- 56) South Florida Regional Transportation Authority
- 57) Lakeland Area Mass Transit

### Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

#### **Audit Training**

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Listed below are just some of the training courses Wade has attended over the last few years:

- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axxess Engagement Pro and Knowledge Coach Training – 12 hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

## Daniel Anderson, CPA

Partner  
Bradenton, Florida

941-741-2213  
[danderson@mjcpa.com](mailto:danderson@mjcpa.com)



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 17 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the Town's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the Town. Daniel's Florida license number is AC42735 and is currently active through December 31, 2025.

### Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

#### Cities

- 1) Apopka
- 2) Atlantis
- 3) Clewiston
- 4) Crystal River
- 5) Fernandina Beach
- 6) Hallandale Beach
- 7) Islamorada
- 8) Jupiter Inlet Colony
- 9) Jupiter Island
- 10) Lake Placid

#### Other Governmental Units

- 11) Longboat Key
- 12) Marco Island
- 13) Naples
- 14) Palmetto
- 15) Plant City
- 16) Tarpon Springs
- 17) Tequesta
- 18) Wildwood
- 19) Winter Haven

#### Other Governmental Units

- 20) Tampa Bay Water
- 21) Hardee Co. Industrial Development Authority
- 22) South Florida Regional Transportation Authority
- 23) Lakeland Area Mass Transit
- 24) Captiva Erosion Prevention District
- 25) Citrus Co. Mosquito Control
- 26) Englewood Water District

### Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

### **Audit Training**

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Listed below are just some of the training courses Daniel has attended over the last few years:

- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours
- 2022 M&J Governmental Conference – Participant and Instructor – 14 credit hours
- 2022 Octane Conference – Instructor – 2 credit hours
- 2022 FICPA Nonprofit Conference – Single Audit Update – Instructor – 1 credit hour



## Adam Fraley, CPA

Partner  
Atlanta, Georgia

770-955-8600  
[afraley@mjcpa.com](mailto:afraley@mjcpa.com)



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the Town as the quality assurance partner.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

### Technical Experience

Adam serves both large and small governmental units and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

### Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

### Audit Training

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference
- 2022 M&J Governmental Conference

**Garrett Marlowe, CPA**

Senior Manager  
Bradenton, Florida

941-741-2201

[gmarlowe@mjcpa.com](mailto:gmarlowe@mjcpa.com)



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the Town audit responsible for the day to day audit procedures on-site with the Town. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

**Technical Experience**

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

**Cities**

- |                     |                    |
|---------------------|--------------------|
| 1) Apopka           | 10) Haines City    |
| 2) Atlantis         | 11) LaBelle        |
| 3) Callaway         | 12) Longboat Key   |
| 4) Clewiston        | 13) Naples         |
| 5) Cocoa Beach      | 14) Plant City     |
| 6) Crystal River    | 15) Tarpon Springs |
| 7) Destin           | 16) Tequesta       |
| 8) Fernandina Beach | 17) Wildwood       |
| 9) Fort Myers Beach | 18) Winter Haven   |

**Other Governmental Units**

- 19) Tampa Bay Water
- 20) Emerald Coast Utilities Authority
- 21) Ocean Highway and Port Authority
- 22) Captiva Erosion Prevention District
- 23) Amelia Island Mosquito Control District

**Professional Associations and Education**

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

**Audit Training**

Garrett annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Garrett has attended over the last few years:

- 2025 M&J Single Audit Training – Instructor – 14 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2022 Thomson Reuters Audit Watch University Level 5 – Participant – 14 credit hours

## Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Grant Testing, Information Systems Technology as well as Fraud Examinations. The following individuals are available to be of service to the Town should the need arise.

### Trey Scott, CPA

Partner

[tscott@mjcpa.com](mailto:tscott@mjcpa.com)

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 18 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2025.



### Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, City of Savannah, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is one of the main review persons for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

### Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

### Audit Training

- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition - Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor
- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours



**Jameson A. Miller, CPA, CISA, CISSP**  
**Partner, Information Technology and Audit Services**

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (Nacha) Compliance with Appendix Eight of the Nacha Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24-hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.



**David Roberts**  
**Partner, Governmental Advisory Services**

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the “Big 4” international accounting firms, and brings an exceptional understanding of governmental clients’ challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

**Cities and Counties:**

Austin, Texas  
Charlotte County, Florida  
DeKalb County, Georgia  
Fort Lauderdale, Florida  
New Orleans, Louisiana  
Riverside County, California  
Savannah, Georgia

**School Districts:**

Chicago Public Schools  
DeKalb County (GA) Schools

**Federal and State Government Entities:**

District of Columbia Employment Services Dept.  
Assistance  
Florida Department of Management Services  
  
Florida Turnpike Enterprise  
Georgia Department of Administrative Services  
Georgia Department of Community Health  
Georgia Department of Economic Development  
Assistance  
Georgia Department of Labor  
Georgia State Road and Tollway Authority  
  
Kentucky Transportation Cabinet  
Puerto Rico Dept. of the Treasury  
Texas Department of Transportation  
Virginia Department of Transportation

**Special Purpose Entities:**

Atlanta Housing Authority  
Florida Healthy Kids (NFP)  
University of Texas at San Antonio

**Respective Services Provided:**

Zero Based Budgeting Assessment and Strategic Design  
Strategic Planning Assistance, and Utilities Dept. Assessments  
Water/Sewer Utility Billing Assessment  
Water/Sewer Utility Billing Assessment  
Zero Based Budgeting Assessment and Strategic Design  
Finance Function Assessment  
Water/Sewer Utility Billing Assessment  
  
Service Delivery Model Assessment  
Human Resources Assessment  
Human Resources Recommendation Implementation  
  
Workforce Innovation and Opportunity Act (WIOA) Grant  
  
Quality Assurance/Independent Verification and Validation  
Over SAP Implementation  
Back-office Project Management Office (PMO)  
Human Resources Function Market Scan  
Finance Function Review  
Workforce Innovation and Opportunity Act (WIOA) Grant  
  
Back-office Assessment and Project Mgmt. Office Support  
Agency Merger Assessment  
Cost Allocation Assistance  
Strategic Planning Assistance  
Revenue Control Manager  
Finance Project Management Office  
Back-office SAP Implementation Support  
Workforce Strategy Assessment  
  
Human Resources Assessment and Optimization  
Vendor Selection Assistance  
Payroll Assessment and Optimization



From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

**Brandon R. Smith, CPA, CCSFP, CHQP**  
**Partner, Advisory Services**  
**Information Technology and Cybersecurity**

Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.



Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.

**David Jahosky**  
**Partner, Governmental Advisory Services**



David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David's current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David's core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

### Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the Town will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

### Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and/or Governmental and Non-Profit Annual Conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of Single Audits. An individual from the Firm currently chairs this task force.

As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA.

Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

### Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the Town as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

### Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the Town. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards* (2018 Yellow Book). We also affirm our intention to maintain this independence under the 2024 version of the *Government Auditing Standards after December 15, 2025*. We are also independent with respect to the Town within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude so that opinions, conclusions, judgements, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. As such, we have no conflicts of interest with regard to the Town and have no items which would hinder us from performing your annual audit. Additionally, we will give the Town written notice of any professional relationships entered into during the period of this agreement.

## License to Practice in Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s. All other individual licenses are available upon request and can be independently verified at [www.myfloridalicense.com](http://www.myfloridalicense.com).

Ron DeSantis, Governor	Melanie S. Griffin, Secretary
<b>STATE OF FLORIDA</b> <b>DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION</b> <b>BOARD OF ACCOUNTANCY</b>	
<b>LICENSE NUMBER: AD0007585</b>	<b>EXPIRATION DATE: DECEMBER 31, 2025</b>
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES	
MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC MAULDIN & JENKINS 200 GALLERIA PKWY SE SUITE 1700 ATLANTA GA 30339	
ISSUED: 11/16/2023	
Always verify licenses online at <a href="http://MyFloridaLicense.com">MyFloridaLicense.com</a> Do not alter this document in any form. This is your license. It is unlawful for anyone other than the licensee to use this document.	

## Tab 3 – Audit Approach



## Audit Methodology

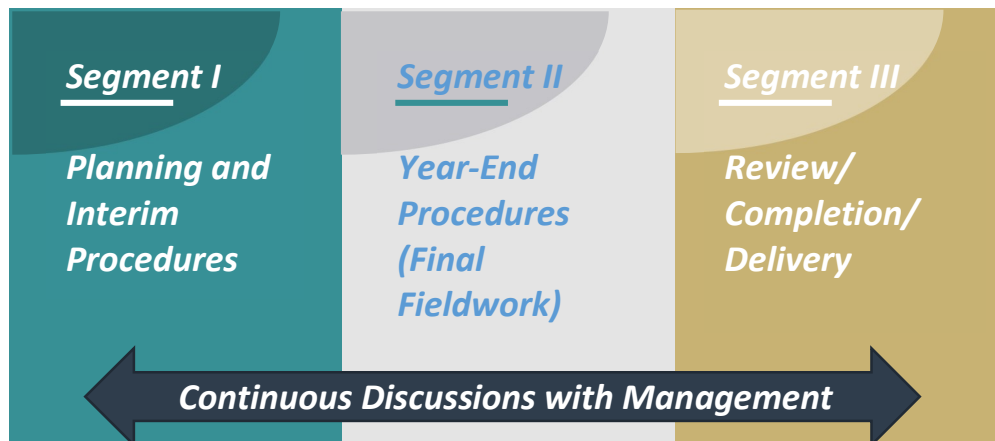
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as “Yellow Book”).
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

**Tailored Approach** – For each engagement we begin with a detailed audit plan based on our detailed understanding of the Town’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the Town which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the Town present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

## Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the Town’s prior financial statements, budgets, request for proposal, past experience, and other information available. These procedures will be applied for the annual financial statement audits.



## Segment I: Planning and Interim Procedures (Mid October)

This segment includes:

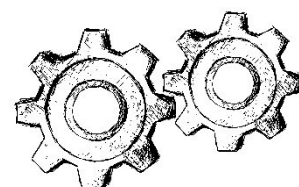


- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with Town management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of Town meetings;
- Reviewing the Town's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the Town's accounting policies and procedures, including the financial and other management information systems utilized by the Town;
- Updating our knowledge of the Town's EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate Town personnel to discuss the results of our preliminary audit work.

## Segment II: Final Audit Fieldwork Procedures (February and March)

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;



- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

### Segment III: Review, Completion and Delivery Procedures (April/May)

This segment includes:



- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the Town's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the Town's approval;
- Preparing and providing the Town a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate Town officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the Town's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
  - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
  - Accounting policies.
  - Management's judgments and accounting estimates.

- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

## Sampling Size Methodology and the Extent to Which Statistical Sampling Will be Used in the Engagement

Our approach is evolving to utilize artificial intelligence tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances;
- Substantive tests of details of transactions;
- Tests of controls;
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

## Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the Town above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection.



Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

## Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

## Approach to be taken to Gain and Document an Understanding of the Adequacy of the Town's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the Town's control structure consists of the following five elements as they relate to the Town's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory,

regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the Town's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the Town is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

### Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the Town's resources while also not burdening Town staff with requests for information as we have knowledgeable professionals who can easily access the information through the Town's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the Town, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

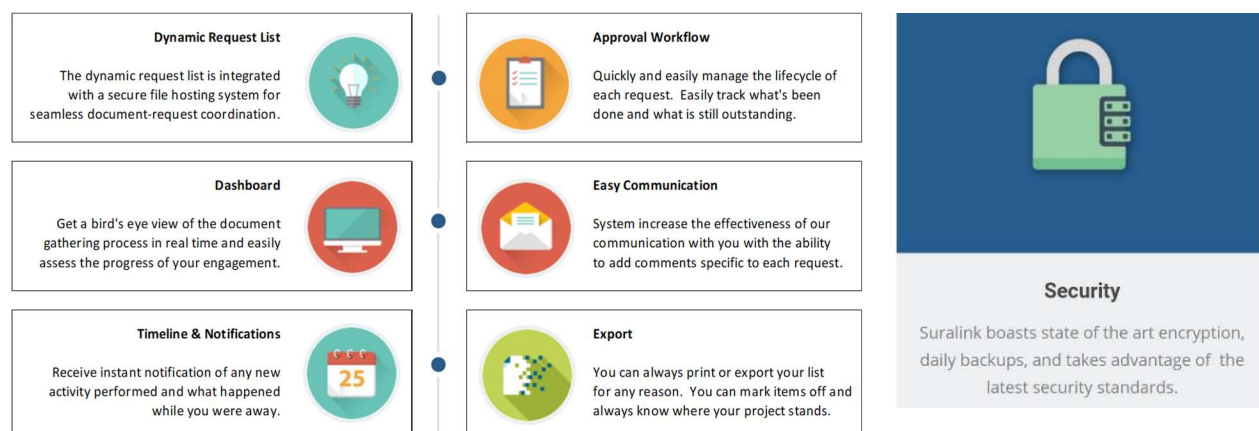
- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the Town's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the Town's financial statements. Should the Town desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

### Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access.

Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

## Approach to be taken in Determining Laws and Regulations that will be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the Town's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - The Town's compliance with laws and regulations.
  - The Town's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the Town and periodic representations obtained by the Town from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
  - Testing as to whether or not the Town complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
  - Testing as to the Town's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the Town's website after adoption, requirements on posting budget amendments.
  - Testing of debt covenant compliance requirements.
  - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

**Tab 4 – Location**



### Location

The Bradenton office will be the office providing services to the Town. Even though the Bradenton office is over the 100-mile preference of the Town, we want to emphasize that travel and distance have no impact on our ability to provide the exceptional professional service that the Town expects. The Bradenton office has clients throughout the State of Florida, ranging from the Keys, to Fernandina Beach, and even clients nearby the Town such as the Cities of Apopka and Wildwood.

## Tab 5 – Pricing

### Pricing Schedule

Our fees include provision for the conduct and performance of the respective financial/compliance audits of the Town. Our invoices for these fees will be rendered as work progresses as a percentage of completion and will be payable upon presentation. We understand the delivery of the financial statements in a timely fashion to be of the utmost importance to Town officials as well as it should. We will work closely with Town officials to ensure a timely prepared financial statement with the plan of action to include delivery of such statements no later than the end of February of each year. Time included within the proposal does include provision for a presentation of the final audit report to the Town Council.

Our total all-inclusive maximum price for providing annual financial auditing services to the Town is stated on the following page.

<b>SCHEDULE OF PROFESSIONAL FEES AND EXPENSES</b> <b>FOR THE AUDIT OF THE 2025 FINANCIAL STATEMENTS</b>			
	Hours	Hourly Rate	Total
Partners	30	300	\$ 9,000
Managers	50	210	10,500
Staff Professionals	120	160	19,200
Total for Services Described in RFP	200		\$ 38,700
Out-of-pocket expenses:			
Meals and lodging			\$ 1,500
Transportation			\$ 500
Mauldin & Jenkins discount from standard fees and expenses			\$ (5,700)
Single Audit (Per Major Program)			\$ 6,000
Total all inclusive not to exceed price for 2025 audit			\$ 41,000

<b>SCHEDULE OF PROFESSIONAL FEES AND EXPENSES</b> <b>FOR THE AUDIT OF THE 2026 FINANCIAL STATEMENTS</b>			
	Hours	Hourly Rate	Total
Partners	30	305	\$ 9,150
Managers	50	210	10,500
Staff Professionals	120	165	19,800
Total for Services Described in RFP	200		\$ 39,450
Out-of-pocket expenses:			
Meals and lodging			\$ 1,500
Transportation			\$ 500
Mauldin & Jenkins discount from standard fees and expenses			\$ (5,450)
Single Audit (Per Major Program)			\$ 6,000
Total all inclusive not to exceed price for 2026 audit			\$ 42,000

<b>SCHEDULE OF PROFESSIONAL FEES AND EXPENSES</b> <b>FOR THE AUDIT OF THE 2027 FINANCIAL STATEMENTS</b>			
	Hours	Hourly Rate	Total
Partners	30	310	\$ 9,300
Managers	50	215	10,750
Staff Professionals	120	170	20,400
Total for Services Described in RFP	200		\$ 40,450
Out-of-pocket expenses:			
Meals and lodging			\$ 1,500
Transportation			\$ 500
Mauldin & Jenkins discount from standard fees and expenses			\$ (5,450)
Single Audit (Per Major Program)			\$ 6,000
Total all inclusive not to exceed price for 2027 audit			\$ 43,000

Any additional work outside the scope of the services required under the terms of the Town's RFP will not commence until the terms of such an engagement have been successfully negotiated and approved by the Town.

### Additional Cost Related Information to be Considered

**Note (1) – Unlimited Correspondence:** It is Mauldin & Jenkins' policy to not charge for routine conversations that occur between the Town and Mauldin & Jenkins. We encourage communication throughout the year. If significant research is involved, we will discuss with you any potential fees prior to beginning.

**Note (2) – Free Periodic Continuing Education:** We provide free continuing education classes to our clients. This could amount to approximately \$2,500 of annual savings for the Town's estimated finance department per person.

**Note (3) – Additional Services:** If it should become necessary for the Town to request Mauldin & Jenkins to provide any additional services (such as bond assurances, comfort letters, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the Town and Mauldin & Jenkins. This additional work will be billed separately and only if requested by the Town and therefore consideration for such additional services will not be included in the annual audit costs charged to the Town. Estimated prices for additional services are listed below:

Level of Service	\$Rate
Partner	\$ 300.00
Manager	\$ 210.00
Staff	\$ 160.00

**Note (4) – No Hidden Fees or Costs:** Our pricing schedules will contain all pricing information relative to performance of the audit as required by the Town including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations of the Town and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.

**Note (5) – Single Audit Costs:** Because the Town does not always meet the Single Audit requirement we have chosen to propose on this item separately. Our proposed fees for each major program are noted above. This way the Town will only pay for this service if and when needed. The fees, when required, will be per major federal or state program.



## Additional Services Available to the Town

### Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

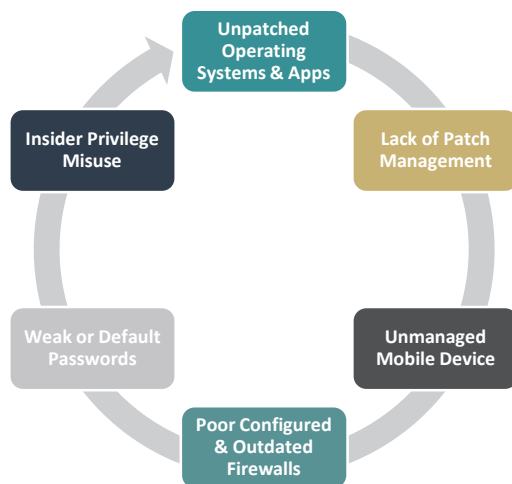
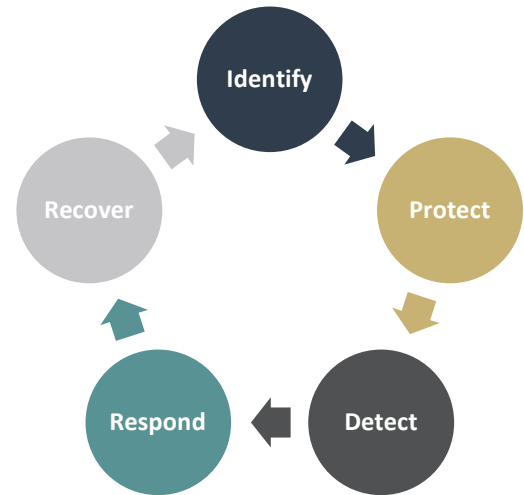
### Governmental IT Solutions

As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

#### Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.

Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



#### System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

### Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.

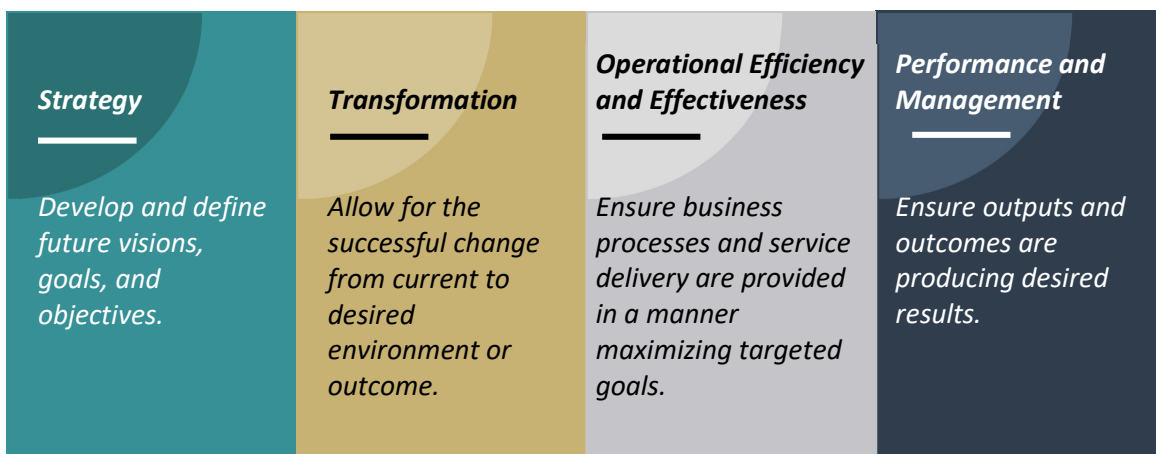


*We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship*

**Angela Jackson, City of Fairburn, Finance Director**

### Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:





# Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

## INTEGRITY.

100+ year history of quality & expertise

## INNOVATION.

Continued advancements, opportunities & solutions to drive us into the future

## INSPIRATION.

A culture guided by our vision of service and community



[www.mjcpa.com](http://www.mjcpa.com)



**August 06, 2025**

Prepared for  
Town of Howey-in-the-Hills  
Attn: Sean O'Keefe, Town Manager



## **Land Development Code Amendment- Platting Procedures**

**Applicant: Town initiated**

The Florida Legislature amended Chapter 177, Florida Statutes, through session law Chapter 2025-164. The amendments require plat and replat submittals to be administratively approved. Howey-in-the-Hills' current Land Development Code (LDC) platting procedures require review and approval of all plats by the Howey-in-the-Hills Town Council.

Ordinance 2025-005 proposes to amend the LDC so that the platting procedures are consistent with the amendments to Chapter 177, Florida Statutes for administrative review and define an administrative review process.

**Staff Recommendation:** recommend Town Council adopt Ordinance 2025-005.

**Planning Board Recommendation:** At their July 24, 2025, public hearing, the Planning and Zoning Board voted unanimously to recommend adoption of Ordinance 2025-005.

### **Motion Examples:**

1. Adopt Ordinance 2025-005.
2. Deny Ordinance 2025-005 based on [specify reasons for recommendation of denial], or
3. Continue consideration of Ordinance 2025-005 pending additional information [specify information needed] from the applicant.

**ORDINANCE NO. 2025-005**

**AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO DEVELOPMENT; PROVIDING FINDINGS; AMENDING SECTION 4.09.00 OF THE HOWEY-IN-THE-HILLS LAND DEVELOPMENT CODE; DELETING OBSOLETE AND INCORRECT LANGUAGE REQUIRING VACATION OF PRIOR PLATS BEFORE REPLATTING; CLARIFYING AND REVISING PROCEDURES AND REQUIREMENTS FOR REVIEW AND APPROVAL OF PROPOSED PLATS OF LAND TO CONFORM TO 2025 AMENDMENTS TO PART I OF CHAPTER 177 OF THE FLORIDA STATUTES; REQUIRING TOWN COUNCIL APPROVAL AS A CONDITION TO APPROVAL OF PLATS FOR PRIVATE, GATED SUBDIVISIONS; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.**

**Be it ordained by the Town Council of the Town of Howey-in-the-Hills, Florida:**

**Section 1. Findings.** In adopting this ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida finds and declares the following:

- (1) Howey-in-the-Hills' current Land Development Code platting procedures require review and approval of all plats by the Howey-in-the-Hills Town Council.
- (2) The Florida Legislature amended Chapter 177, Florida Statutes, through session law Chapter 2025-164. The amendments require plat and replat submittals to be administratively approved.
- (3) The Town Council determines that the proposed amendments to the Land Development Code in **Attachment A** to this ordinance are consistent with the amendments to Chapter 177, Florida Statutes. It is in the interest of the citizens, residents, and property owners of the Town to enact the amendments to the Town's Land Development Code contained in Attachment A to this ordinance.

**Section 2. Adoption of Amendments to Section 4.09.00 of the Land Development Code of the Town of Howey-in-the-Hills.** The amendments to Section 4.09.00 of the Land Development Code as contained in **Attachment A** to this ordinance with the underscore and strike-through format, are hereby approved and adopted by the Town Council.

**Section 3. Codification.** The amendments to the Land Development Code in Attachment A are to be codified and posted on the Town's website accordingly.

**Section 4. Severability.** If any provision or portion of this ordinance or its Attachment A is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then



all remaining provisions of this ordinance and its Attachment A shall remain in full effect. To that end, this ordinance is declared to be severable.

**Section 5. Effective Date.** This ordinance takes effect immediately upon enactment.

**ORDAINED AND ENACTED** this \_\_\_\_ day of \_\_\_\_\_, 2025, by the Town Council of the Town of Howey-in-the-Hills, Florida.

**TOWN OF HOWEY-IN-THE-HILLS,  
FLORIDA**

By: its Town Council

By: \_\_\_\_\_  
Hon. Graham Wells, Mayor

**ATTEST:**

**APPROVED AS TO FORM AND LEGALITY**  
(for the use and reliance of the Town only)

\_\_\_\_\_  
John Brock, Town Clerk

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

First Reading held \_\_\_\_\_, 2025

Second Reading and Public Hearing held \_\_\_\_\_, 2025

Advertised \_\_\_\_\_, 2025, and \_\_\_\_\_, 2025

**Attachment A**

---

**Amendments to  
Section 4.09.00 of  
*the*  
Town of Howey-in-the-Hills  
Land Development Code**

## 4.09.00 FINAL PLAT REQUIREMENTS

### 4.09.01 Final Plat

The applicant ~~shall~~must provide the Town Clerk with six (6) paper copies of the Final Plat for review. These sheets shall be twenty-four (24) inches by thirty-six (36) inches. Plats ~~shall~~must meet all of the requirements of Chapter 177 Florida Statutes and shall be so certified by a land surveyor registered in the State of Florida.

If a government survey corner is used to conduct the surveys for the plats, a copy of the corner record ~~shall~~must be resubmitted along with the plats for approval. All plats to be recorded ~~shall~~must contain the required plat certificates. ~~When previously platted lands are proposed for replatting, it will be necessary that the existing plat, or portion thereof, be vacated pursuant to Chapter 177 Florida Statutes, subsequent to recordation of the new plat.~~

### 4.09.02 Required Information

A plat may be submitted for which all subdivision improvements have not been completed, installed and/or accepted by the Town; however, a performance bond or letter of credit in the amount of 120% of the cost of any improvements that have not been accepted by the Town, must accompany the plat submittal. The final plat application ~~shall~~must comply with the requirements of Chapter 177, Florida Statutes, as amended from time to time, and ~~shall~~must include the following:

- A. The Plat cover sheet ~~shall~~must include a vicinity map drawn to scale and including orientating features, a complete legal description including the section, township and range, the name, address, and telephone number of the owner or the name and address of the president and secretary if the owner is a corporation, and the area of the property in both square footage and acreage.
- B. The Plat ~~shall~~must include any and all Joinder and Consents.
- C. Title Opinion. The Plat application ~~shall~~must include a title opinion of an attorney licensed in Florida or a certification by a title company dated no earlier than thirty (30) days prior to the submittal.
- D. The Plat ~~shall~~must include the dedication of any improvements to the Town of Howey in the Hills.
- E. The Plat ~~shall~~must include a note on the cover sheet that “No amendments shall be made to the Declaration of Covenants, Conditions and Restrictions without prior approval of the Town of Howey in the Hills with regard to changes to or transfer of

any portion or component of the subdivision infrastructure and any change in ownership or maintenance provisions of the common areas.”

- F. The Final Plat ~~shall~~must contain sufficient data to determine readily and locate accurately on the ground, the location, bearing and length of every right of way line, lot line, easement boundary line and block line, including the radii, arcs and central angles of all curves.
- G. Each permanent reference monument ~~shall~~must be shown on the plat by appropriate designation.
- H. All permanent control points ~~shall~~must be shown on the plat by an appropriate designation. ~~It is the The land surveyor's responsibility to~~ surveyor must furnish to the Town Clerk his certificate that the permanent control points have been set and the dates they were set.
- I. The Plat application ~~shall~~must include Proposed Homeowners' or Property Owners' Association (HOA or POA) Documents. Prior to recordation of the final plat, a homeowners' or property owners' association ~~shall~~must be established. The applicant ~~shall~~must provide six ~~(6)~~ copies of all proposed HOA or POA documents related to the subdivision. The HOA or POA documents ~~shall~~must include language regarding ownership and/or maintenance responsibilities for improvements including, but not limited to, upgraded streetlights and all common areas, including stormwater management facilities, parks, entranceways, and buffers. These documents ~~shall~~must be ~~submitted to and~~ reviewed by the DRC, the Town Engineer, the Town Surveyor, and the Town Attorney prior to review by the Town Manager's office~~Council~~.
- J. Proposed Deed Restrictions and Covenants. The applicant ~~shall~~must provide six ~~(6)~~ copies of all proposed deed restrictions effecting the subdivision. These deed restrictions ~~shall~~must be recorded in the official records of Lake County along with the plat. These documents ~~shall~~must be ~~submitted to and~~ reviewed by the DRC, the Town Engineer, the Town Surveyor, and the Town Attorney prior to review by the Town Manager's office~~Council~~.
- K. Private Subdivisions. Private, gated subdivisions may be created only if approved by Town Council, and such approval may be granted or denied at the Town Council's discretion. A subdivision, requesting to have private streets, must have enforceable legal documents establishing the owner's association, and creating binding restrictive covenants. ~~These~~The documents must provide ~~for~~ a means of enforcing any and all assessments levied by the association, in order to financially provide for the continuing care and maintenance of the streets. ~~These~~The documents ~~shall~~must be ~~submitted to and~~ reviewed by the DRC, the Town Engineer, the Town Surveyor, and Town Attorney prior to review by the Town Manager's office~~Council~~. Appropriate provisions must be made for the uncontested use of the private streets by ~~these~~ governmental agencies, such as the Howey in the Hills Police Department and Public Works Department and other governmental agencies, which may, from time-to-time need to travel over or across ~~said~~the private streets. In addition, the HOA or POA ~~shall~~must enter into an agreement with the Town for

enforcement of traffic laws on the private streets if the HOA or POA seeks those services.

- L. Surety for Improvements. This is ~~only~~ required only if platting is requested prior to installation of all improvements and acceptance of ~~same~~ all improvements by the Town. Prior to the recordation of ~~any~~ a Final Plat, the applicant ~~shall~~ must file with the Town Manager's office ~~Council~~ an adequate performance guarantee such as a performance bond or escrow agreement funded by cash, cashier's check or a certified check upon a local bank, conditioned to secure the construction of the required improvements in a satisfactory manner to the Town and within a time period specified by the Town ~~Council~~ Manager. No such performance guarantee ~~shall~~ will be accepted unless it is enforceable by or payable to the Town in a sum at least equal to 120% ~~one hundred twenty percent (120%)~~ of the cost of all improvements required to be installed by the applicant. The amount of the performance guarantee ~~shall~~ must be based on the project engineer's certified estimate of the cost of improvements or upon actual contract costs for installing the improvements as referenced by a signed contract between the developer and the site contractor. This performance guarantee should be reviewed and approved by both the Town Engineer and the Town Attorney.
- M. Warranty Deed. For public site dedications (i.e. school site or park site).

#### **4.09.03 Review Process**

Within 7 business days of receiving the Final Plat, the Town Manager's office will provide written notice to the Applicant. This notice will include the following information: (1) acknowledgment of receipt, (2) identification of any missing documents or information necessary to process the plat, (3) an explanation of the review and approval process, and (4) an expected timeframe for reviewing, approving, and processing the plat.

The Town Manager's office shall approve, approve subject to conditions, or deny the Final Plat within the timeframe stated in the notice unless the Applicant requests an extension of time. In denying a Final Plat, the Town Manager's office must state reasons for the denial, including specific citations to unmet requirements.

The Town Manager's office may not request or require the Applicant to file a written extension of time.

~~After the DRC~~ Once the Town Manager's office, on advice from the DRC, the Town surveyor, the Town engineer, and the Town Attorney, ~~are~~ is satisfied with the Final Plat and all applicable documents, ~~a report from the Town Attorney shall be submitted to the Town Council.~~ the Town Manager will approve the Final Plat by affixing his signature to it. The Town Manager will provide the approved Final Plat to the Town Clerk to record the plat in the records of Lake County, Florida.



A copy of the recorded plat shall be provided by the Town to the applicant. The Town Clerk shall also forward a copy of the recorded Final Plat to the appropriate Lake County office for verification of street addresses for the new lots.

***4.09.04 — Review and Action by the Town Council***

~~The Final Plat shall be scheduled for a regular Town Council meeting. A Final Plat does not require a public hearing. The Town Manager shall submit a report to the Town Council outlining the recommendations of the DRC, the Town surveyor, and the Town Attorney. The Town Council shall approve, approve subject to conditions, or deny the Final Plat. In denying any Final Plat, the Town Council shall provide reasons for such action.~~

~~Once the Town Council approves the Final Plat and the applicant provides a copy of the recorded HOA and/or POA documents and the recorded deed restrictions to the Town, the Town Clerk shall record the plat in the records of Lake County, Florida. A copy of the plat shall be provided by the Town to the applicant.~~

~~The Town Clerk shall also forward a copy of the recorded Final Plat to the appropriate Lake County office for verification of street addresses for the new lots.~~



**August 6, 2025**

Prepared for  
Town of Howey-in-the-Hills  
Attn: Sean O'Keefe, Town Manager



## **Land Development Code Amendment- Pool Setbacks**

### **Applicant: Town initiated**

At their April 24, 2025 meeting, the Planning and Zoning Board directed the Town Planner to draft language to amend the Land Development Code (LDC) providing alternative regulations regarding pool setbacks based on Board discussion.

Currently, pool setbacks, including decking and screen enclosures, are required to meet a 10-foot setback from the rear and side property lines. The Planning and Zoning Board has received frequent variance applications seeking relief from these setback standards.

Ordinance 2025-004 proposes to amend the LDC so that in situations where lots are 9600 square feet or less in size, the rear setback for pools, decks, and screen enclosures and pool equipment may meet a five-foot rear setback instead of ten feet.

Additionally, the Ordinance proposes the side setback on any size of lot shall be equal to that of the principal home or a minimum of ten feet, whichever is less. This respects that some smaller lots have a side setback for the principal building less than ten feet currently.

Pool equipment would also be allowed in the side yard setback area of any size of lot and there is the added stipulation that none of the structures may be located in an easement.

**Staff Recommendation:** recommend Town Council adopt Ordinance 2025-004.

**Planning Board Recommendation:** At their July 24, 2025, public hearing, the Planning and Zoning Board voted 4-3 to recommend approval of Ordinance 2025-004, with the addition of a definition for "pool equipment."

### **Motion Examples:**

1. Adopt Ordinance 2025-004, with the addition of a definition of "pool equipment," defined as "ancillary mechanical, electrical, or heating equipment for swimming pool operation."
2. Deny Ordinance 2025-004 based on [specify reasons for recommendation of denial], or
3. Continue consideration of Ordinance 2025-004 pending additional information [specify information needed] from the applicant.

**ORDINANCE NO. 2025-004**

**AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO THE USE OF LAND; PROVIDING FINDINGS; AMENDING PARAGRAPHS 2.02.04.D.10, 2.02.14.D.8, 2.02.15.D.8, 2.03.03.B.10, 5.01.08.B.1, 5.01.08.B.2, 5.01.08.B.3, 5.01.08.F.2, AND 5.01.08.F.1, AND SUBSECTION 5.01.08.D OF THE TOWN'S LAND DEVELOPMENT CODE, AND ADDING NEW SUBSECTION 5.01.08.G TO LAND DEVELOPMENT CODE, ALL OF WHICH RELATE TO ALLOWABLE SETBACKS FOR RESIDENTIAL POOLS; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.**

**Be it ordained by the Town Council of the Town of Howey-in-the-Hills, Florida:**

**Section 1. Findings.** In adopting this ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida finds and declares the following:

- (1) Howey-in-the-Hills' current Land Development Code requires certain minimum side and rear setbacks for pools and pool enclosures.
- (2) The proposed amendments to the Land Development Code will reduce, rather than increase, the minimum side and rear setbacks for pools and pool enclosures, and therefore are not more restrictive or burdensome on landowners.
- (3) The proposed amendments to the Land Development Code set forth in Sections 2-9 of this ordinance are consistent with Florida Statutes. It is in the interest of the citizens, residents, and property owners of the Town to enact the amendments to the Town's Land Development Code contained in Section 2 of this ordinance.

**Section 2. Amendments to paragraph 2.02.04.D.10 of the Land Development Code of the Town of Howey-in-the-Hills.** Paragraph 2.02.04.D.10 of the Land Development Code is hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

**2.02.04 Medium Density Residential 1 (MDR-1)**

\* \* \*

**D. Dimensional Criteria**

\* \* \*

10. Minimum rear yard setback is 30 feet for principal dwelling, detached garage, or accessory dwelling. Rear yard setback for sheds, workshops, ~~pools~~, play structures, and other similar accessory structures is 10 feet.

\* \* \*

**2.02.04 Medium Density Residential 2 (MDR-2)**

\* \* \*

**D. Dimensional Criteria**

\* \* \*

10. Minimum rear yard setback is 25 feet for principal dwelling, detached garage, or accessory dwelling. Rear yard setback for sheds, workshops, ~~pools~~, play structures, and other similar accessory structures is 10 feet.

**Section 3. Amendments to 2.02.14.D.8 of the Land Development Code of the Town of Howey-in-the-Hills.** Paragraph 2.02.14.D.8 of the Land Development Code is hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

**2.02.14 Town Center Residential (TC-R)**

\* \* \*

**D. Dimensional Criteria**

\* \* \*

8. Minimum rear yard setback is 30 feet for principal dwelling, detached garage, or accessory dwelling. Rear yard setback for sheds, workshops, ~~pools~~, play structures, and other similar accessory structures is 10 feet.

**Section 4. Amendments to 2.02.15.D.8 of the Land Development Code of the Town of Howey-in-the-Hills.** Paragraph 2.02.15.D.8 of the Land Development Code is hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

**2.02.15 Town Center Flex (TC-F)**

\* \* \*

**D. Dimensional Criteria**

\* \* \*

8. Minimum rear yard setback is 30 feet for principal dwelling, detached garage, or accessory dwelling. Rear yard setback for sheds, workshops, ~~pools~~, play structures, and other similar accessory structures is 10 feet.

**Section 5. Amendments to 2.03.03.B.10 of the Land Development Code of the Town of**

**Howey-in-the-Hills.** Paragraph 2.03.03.B.10 of the Land Development Code is hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

## **2.03.03 Townhomes**

\* \* \*

### **B. Dimensional Criteria**

\* \* \*

10. Minimum rear yard setback is 25 feet for principal dwelling, detached garage, or accessory dwelling. Rear yard setback for sheds, workshops, ~~pools~~, play structures, and other similar accessory structures is 10 feet.

**Section 6. Amendments to paragraphs 5.01.08.B.1, 5.01.08.B.2, and 5.01.08.B.3 of the Land Development Code of the Town of Howey-in-the-Hills.** Paragraphs 5.01.08.B.1, 5.01.08.B.2, 5.01.08.B.3 of the Land Development Code are hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

## **5.01.08 Swimming Pools and Pool Enclosures**

\* \* \*

B. A screen enclosure may be installed instead of, or in addition to, a fence or wall, provided that the screen enclosure meets all the following requirements:

1. A pool screen enclosure shall be set back from the side lot line equal to the side setback required for the principal structure on the property or a minimum of ten (10)-feet, whichever is less;
2. A pool screen enclosure shall not be closer than ten ~~(10)~~ feet to the rear lot line, unless the property is 9,600 square feet in area or smaller. Pool screen enclosures located on lots with an area of 9,600 square feet or smaller shall maintain a five-foot setback from the rear property line; and
3. A pool screen enclosure shall not exceed twenty-five ~~(25)~~-feet or the height of the principal structure, whichever is lower.

**Section 7. Amendments to subsection 5.01.08.D of the Land Development Code of the Town of Howey-in-the-Hills.** Subsection 5.01.08.D of the Land Development Code are hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

## **5.01.08 Swimming Pools and Pool Enclosures**

\* \* \*



D. Pool equipment may be located within the side yard setback, but not closer than ~~five (5) feet to side yard and ten (10) feet to the rear yard lot property line~~lines, unless the property is 9,600 square feet in area or smaller. Pool equipment on lots with an area of 9,600 square feet or smaller shall maintain a five-foot setback from the rear property line.

**Section 8. Amendments to paragraphs 5.01.08.F.2 and 5.01.08.F.3 of the Land Development Code of the Town of Howey-in-the-Hills.** Paragraphs 5.01.08.F.2 and 5.01.08.F.3 of the Land Development Code are hereby amended as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

#### **5.01.08 Swimming Pools and Pool Enclosures**

\* \* \*

F. Pools and pool decks shall meet the following setbacks:

\* \* \*

2. The minimum side setback shall be equal to the side setback required for the principal structure on the property or ten (10) feet from the side lot line, whichever is less; and

3. The minimum rear setback shall be not less than ten feet from the rear lot line, unless the property is 9,600 square feet in area of smaller. Swimming pools, associated decks, and patios, with or without screen enclosures, to be located on lots with an area of 9,600 square feet or smaller shall maintain a five-foot setback from the rear property line.

**Section 9. Addition of new subsection 5.01.08.G to the Land Development Code of the Town of Howey-in-the-Hills.** Subsection 5.01.08.G is hereby added to the Land Development Code as follows (words that are underlined are additions; words that are ~~stricken~~ are deletions):

#### **5.01.08 Swimming Pools and Pool Enclosures**

\* \* \*

G. Pools, pool decks, pool equipment, and screen enclosures shall not be located within an easement.

**Section 10. Codification.** The amendments to the Land Development Code in this ordinance are to be codified in the Land Development Code and posted on the Town's website accordingly.

**Section 11. Severability.** If any provision or portion of this ordinance is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions of this ordinance shall remain in full effect. To that end, this ordinance is declared to be severable.

**Section 10. Effective Date.** This ordinance takes effect immediately upon enactment.

**ORDAINED AND ENACTED** this \_\_\_\_ day of \_\_\_\_\_, 2025, by the Town Council of the Town of Howey-in-the-Hills, Florida.

**TOWN OF HOWEY-IN-THE-HILLS,  
FLORIDA**

By: its Town Council

By: \_\_\_\_\_  
Hon. Graham Wells, Mayor

**ATTEST:**

**APPROVED AS TO FORM AND LEGALITY**  
(for the use and reliance of the Town only)

\_\_\_\_\_  
John Brock, Town Clerk

\_\_\_\_\_  
Thomas J. Wilkes, Town Attorney

First Reading held \_\_\_\_\_, 2025

Second Reading and Public Hearing held \_\_\_\_\_, 2025

Advertised \_\_\_\_\_, 2025, and \_\_\_\_\_, 2025

## RESOLUTION NO. 2025-012

### A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, ESTABLISHING A FORMAL POLICY GOVERNING OFFICIAL REPRESENTATION OF THE TOWN BY ELECTED OFFICIALS ON EXTERNAL BOARDS, COMMITTEES, OR AT EVENTS; PROVIDING FOR PROCEDURES, LIMITATIONS ON EXPENDITURES, AND AN EFFECTIVE DATE.

**WHEREAS**, it is in the interest of the Town of Howey-in-the-Hills to ensure that any official representation by elected officials at external conferences, committees, boards, or other functions is conducted in a manner consistent with the collective direction of the Town Council and in service of the Town's best interests; and

**WHEREAS**, the Town Council recognizes the value of participation in regional, state, and national organizations but also affirms the necessity of establishing clear, consistent procedures to authorize such representation and the use of public funds; and

**WHEREAS**, the Town Council acknowledges that many conferences and meetings conducted by the Florida League of Cities (and similar organizations) are open to all elected city officials and senior management without the need for prior municipal approval, and that the Town Council has no legal authority to restrict attendance at such meetings; and

**WHEREAS**, the Town Council also recognizes that reimbursement for expenses incurred in the course of such attendance is a policy matter within its discretion, and that preapproval—while encouraged—should not be the sole means of eligibility for reimbursement; and

**WHEREAS**, the Town Council further acknowledges that some municipalities elect to provide individual budgets for elected officials to attend conferences, seminars, and other events relating to their duties without requiring further approval, and that such an approach is legally permissible should the Town choose to adopt it.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, THAT:**

#### **Section 1. Purpose and Intent.**

The purpose of this resolution is to establish a uniform process by which elected officials may seek authorization to represent the Town in an official capacity on external boards, committees, task forces, or at conferences and events, and to regulate the expenditure of public funds in connection therewith. This resolution is not intended to limit attendance at

events that are open to all elected officials—such as those hosted by the Florida League of Cities—but rather to define the circumstances under which an attendee will be recognized as an *official representative of the Town* and thereby eligible for Town-funded expense reimbursement.

## **Section 2. Requirement for Council Authorization.**

A. An elected official shall be considered an official representative of the Town on any external board, committee, liaison position, or at any event only if such role has been formally authorized by a majority vote of the Town Council at a duly noticed public meeting.

B. Nothing herein shall be construed to prohibit any elected official from attending events open to the general membership of an organization (including the Florida League of Cities) without prior authorization. However, absent such authorization, the official shall not be deemed an official representative for purposes of Sections 3 and 4 of this resolution.

C. Requests for authorization shall be made in writing to the Town Manager, who shall place the matter on the next available Council agenda for discussion and action.

## **Section 3. Eligibility for Town-Funded Expenses.**

A. Town funds may be expended on registration fees, travel, lodging, meals, or other costs associated with an event if:

1. The Council Member has been authorized as an official representative of the Town in accordance with Section 2; and
2. The expenses have been pre-approved through the Town's administrative purchasing and travel protocols.

B. In the interest of flexibility, the Town Council may also consider post-event reimbursement requests for attendance at events that were not pre-approved, if it determines that the event furthered the official duties of the attendee and the expenses incurred were reasonable.

C. The Town Council may, as part of the annual budget process, allocate individual professional development budgets for each elected official, from which event attendance expenses may be drawn without the need for further approval, should it choose to implement such a policy.

## **Section 4. Mayoral Invitations and Ceremonial Roles.**

Nothing in this resolution shall preclude the Mayor from fulfilling ceremonial duties or responding to formal invitations directed specifically to the Office of the Mayor, as provided under the Town Charter. The Mayor shall report such meeting invitations at

the next regularly scheduled Town Council meeting, as well as provide a synopsis of said meetings during his time at the “Council Member Comment” section of the following Town Council meeting.

**Section 5. Conflicts.**

All resolutions or parts of resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.

**Section 5. Severability.**

If any section, subsection, sentence, clause, phrase, or portion of this resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

**Section 6. Effective Date.**

This resolution shall become effective immediately upon its adoption.

*Signatures on the following page.*



**PASSED AND ADOPTED** this 11<sup>th</sup> day of August, 2025 by the Town Council of the Town of  
Howey-in-the-Hills, Florida.

**TOWN OF HOWEY-IN-THE-HILLS,  
FLORIDA**  
By: its Town Council

\_\_\_\_\_  
Graham Wells, CMC, Mayor

**ATTEST:**

\_\_\_\_\_  
John Brock, Town Clerk

Approved as to form and legality:  
(for the use and reliance of the Town only)

\_\_\_\_\_  
Tom Wilkes, Town Attorney

Councilor Jon Arnold	_____yea	_____nay
Councilor Reneé Lannamañ	_____yea	_____nay
Councilor David Miles	_____yea	_____nay
Mayor Pro-Tem Tim Everline	_____yea	_____nay
Mayor Graham Wells	_____yea	_____nay



### RESOLUTION 2025-013

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, LAKE COUNTY, FLORIDA, SUPPORTING THE DEDICATION OF THAT PORTION OF S.R. 19 AND C.R. 48 IN HOWEY-IN-THE-HILLS IN LAKE COUNTY AS “SHERIFF GARY S. BORDERS MEMORIAL HIGHWAY”; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Howey-in-the-Hills (“Town”) is a municipal corporation duly organized and existing under the laws of the State of Florida; and

**WHEREAS**, the duly elected governing authority of the Town is the Mayor and the Town Council (“Town Council”); and

**WHEREAS**, the designation of roads, bridges, or other transportation facilities for honorary or memorial purposes is a long-standing practice in Florida; and

**WHEREAS**, the Florida Legislature has the authority to designate transportation facilities for honorary or memorial purposes based on recommendations from a town or county commission, individual state agency, or civic groups; and

**WHEREAS**, Lake County Sheriff Gary Borders, Retired, was a longstanding resident of the Town of Howey-in-the-Hills; and

**WHEREAS**, Lake County Sheriff Gary Borders, Retired, served honorably in law enforcement for over 37 years and served as the Sheriff of Lake County from 2006 to 2017; and

**WHEREAS**, on November 16, 2021, Gary Borders passed away peacefully leaving behind a loving family and many friends; and

**WHEREAS**, Section 334.071, Florida Statutes, allows for the erection of markers contingent on the appropriate city or county commission passing a resolution in support of the particular honorary designation.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, THAT:**

**Section 1.** The above recitals are true and correct and incorporated herein.

**Section 2.** The Howey-in-the-Hills Town Council supports the designation of that portion of S.R. 19 and C.R. 48 in Howey-in-the-Hills in Lake County as "Sheriff Gary S. Borders Memorial Highway," and request the Florida Department of Transportation place appropriate markers designating said road the "Sheriff Gary S. Borders Memorial Highway".

**Section 3.** The Mayor of the Town of Howey-in-the-Hills is hereby authorized to request the Florida Legislature designate this portion of roadway and may bind the town in any documents necessary in order to implement this honorary designation.

**Section 4.** This Resolution shall become effective immediately upon its adoption.

**RESOLVED** this 11th day of August, 2025, by the Town Council of the Town of Howey-in-the-Hills, Florida.

**TOWN OF HOWEY-IN-THE-HILLS,  
FLORIDA**

By: Town Council

By: \_\_\_\_\_  
Hon. Graham Wells, CMC  
Mayor

**ATTEST:**

\_\_\_\_\_  
John Brock,  
Town Clerk

**APPROVED AS TO FORM AND LEGALITY:**

\_\_\_\_\_  
Thomas J Wilkes  
Town Attorney



## MEMO

To: Town Council

CC:

From: John Brock, Town Clerk

RE: July 2025 Month-End Town Hall Report

Date: 08/07/2025

### Utility Billing:

Top Utility Bill Bad Debt for July 2025

account	last_payment_amount	last_payment_date	comments	current_balance	past_due_amount	service_address
0285-00	\$310.31	8/2/23	Disconnected for non-payment. Water meter is locked. House is empty. <b>Liened</b> . Estate - owner deceased	\$1,431.02	<b>\$1,373.51</b>	504 Mission Lane
0310-00	\$100.00	8/27/24	Disconnected for non-payment. Water meter is locked. Home is empty <b>Liened</b> . Estate - owner deceased .	\$1,091.16	<b>\$1,011.88</b>	307 E Orchid Way
0541-00	\$50.00	6/3/25	Disconnected for non-payment. Partial payments being made. Phone #'s on file are not in service. Bank paying \$50 each month. Water meter is locked. House is empty. <b>Liened</b> . Estate - owner deceased	\$719.50	<b>\$640.22</b>	503 Camino Real Blvd

## Building Permits:

Item 7.

PERMITS	TOTAL Q1	TOTAL Q2	TOTAL Q3	July 25	TOTAL Q4
Independent - SFR	0	0	2	0	0
Bldg Com. (Sign)	1	1	0	0	0
Building	5	0	3	5	5
Electrical	8	5	1	4	4
Fence / Landscaping / Driveway	6	8	11	0	0
Gas	3	2	1	0	0
HVAC / Mechanical	7	8	7	2	2
Plumbing	2	1	1	0	0
Pool/Decks/Hottubs	5	4	2	1	1
Re-Roof	15	9	8	1	1
Screen Enclosure	2	4	2	2	2
Shed or Workshop	6	1	3	0	0
Solar	3	0	0	1	1
Other Permits	0	0	1	2	2
Windows / Doors	6	3	5	2	2
<b>Monthly Totals</b>	<b>69</b>	<b>46</b>	<b>19</b>	<b>20</b>	<b>20</b>
<i>Monthly Permit Amount</i>	<b>\$38,654.05</b>	<b>\$34,549.74</b>	<b>\$93,977.38</b>	<b>\$21,267.34</b>	<b>\$21,267.34</b>
CO: Venezia Townhome	11	0	0	0	0
CO:Independent - SFR	0	0	0	0	0

# Activity Log Event Summary (Cumulative Totals)

Howey-in-the-Hills PD  
(07/01/2025 - 07/31/2025)

<No Event Type Specified>	3	Abandoned 911	11
Abandoned Vehicle	1	Alarm Activation	1
Animal Complaint	2	Arrest	1
Assault & Battery	1	Assist other Agency- Alarms	1
Assist other Agency- Back-up	6	Assist other Agency- In Progress calls	7
Assist other Agency- Medical Call	1	Assist other Agency- Other	5
Assist other Agency- Traffic	2	Attempt to Contact	1
Be on the look-out- BOLO	4	Burglary - Residence	1
Citizen Assist	5	Civil Complaint-Legal Advice	5
Disabled Vehicle - Business	1	Disabled Vehicle (DAV)	4
Disturbance	2	Disturbance - Domestic	3
Drowning	4	Found / Lost Property	1
Fraud Investigation	1	Funeral Escort	1
Golf Cart Registration	2	Noise Complaint	4
Patrol	258	Patrol-Busines	4
Patrol-School	1	Property Check-Boat Ramp	24
Property Check-Business	62	Property Check-Residence	13
Property Check-Schools/Govt. Bldg.	68	Property Check-Town Property	160
Public Relations	5	Reckless Driver	3
Road Hazard	3	Security Check Request	8
Sick/Injured Person	1	Solicitor Complaint	1
Stalking	1	Suspicious Incident	1
Suspicious Vehicle	5	Traffic Crash	1
Traffic Stop-Civil Citation	22	Traffic Stop-Criminal Citation	1
Traffic Stop-warning	22	Traffic Watch	43
VIN Verification	3	Well Being Check	5

**Total Number Of Events: 796**





# Town Council Open Monthly Case Rep

## 07/01/2025 - 07/31/2025

Case Date	Parcel Address	Violation Type	Violation Type*	Main Status	Date Closed
7/1/2025	101 E ORCHID WAY	Junk	Property Maintenance	Closed	7/24/2025
7/15/2025	587 VIA BELLA CT	Tree Permit	Permits	Closed	7/24/2025
7/17/2025	1001 N LAKESHORE BLVD	Permits	Permits	Open	
7/23/2025	408 S FLORIDA AVE	Junkj	Property Maintenance	Closed	7/31/2025
7/24/2025	332 TERRACOTTA TER	Shed Permit	Zoning Chapter 5	Open	
7/24/2025	448 AVILA PL	Junk	Property Maintenance	Closed	7/28/2025
7/24/2025	477 AVILA PL	Irrigation	Water	Open	
7/24/2025	109 N DIXIE DR	Junk Vehicle	Property Maintenance	Closed	7/31/2025
7/25/2025	103 SIXTH AVE	Overgrowth	Property Maintenance	Open	
7/29/2025	607 S PALM AVE	Junk	Property Maintenance	Open	
7/31/2025	505 MISSION LN	Tree Permit	Permits	Open	

Showing 1 to 11 of 11 entries

## 07/31/2025





# Town Council Closed Monthly Case Rep

## 07/01/2025 - 07/31/2025

Main Status	Parcel Address	Violation Type	Violation Type*	Case Date	Date Closed
Closed	440 BELLISSIMO PL HOWEY IN THE HILLS FL 34737	required landscape	Zoning Chapter 7	8/29/2022	7/10/2025
Closed	TALICHET HOA	TREE PERMIT	Permits	3/13/2025	7/8/2025
Closed	1001 N LAKESHORE BLVD	Permit	Permits	3/20/2025	7/28/2025
Closed	902 N CITRUS AVE	Irrigation	Water	3/28/2025	7/28/2025
Closed	201 S MARE AVE	Overgrowth	Property Maintenance	5/19/2025	7/8/2025
Closed	587 AVILA PL	Illicit Discharge	Storm Water	5/27/2025	7/24/2025
Closed	124 E LAUREL AVE	Junk	Property Maintenance	6/6/2025	7/1/2025
Closed	BELLISSIMO PL	OVERGROWTH	Property Maintenance	6/6/2025	7/9/2025
Closed	218 MESSINA PL	No Permit	Permits	6/16/2025	7/1/2025
Closed	709 W OLEANDER AVE	Maintenance of R-O-W	Property Maintenance	6/19/2025	7/1/2025
Closed	115 ISLAND DR	Overgrowth	Property Maintenance	6/23/2025	7/14/2025

Main Status	Parcel Address	Violation Type	Violation Type*	Case Date	Date Closed	Item 9.
Closed	114 E OAK ST	Outside Storage	Garbage	6/26/2025	7/9/2025	
Closed	101 E ORCHID WAY	Junk	Property Maintenance	7/1/2025	7/24/2025	
Closed	587 VIA BELLA CT	Tree Permit	Permits	7/15/2025	7/24/2025	
Closed	448 AVILA PL	Junk	Property Maintenance	7/24/2025	7/28/2025	
Closed	109 N DIXIE DR	Junk Vehicle	Property Maintenance	7/24/2025	7/31/2025	
Closed	408 S FLORIDA AVE	Junkj	Property Maintenance	7/23/2025	7/31/2025	

Showing 1 to 17 of 17 entries

**07/31/2025**



Lake County Fire Rescue  
315 W. Main Street Tavares, FL 32778



Howey Monthly Report

Report Dates: July 01 2025 to July 31 2025

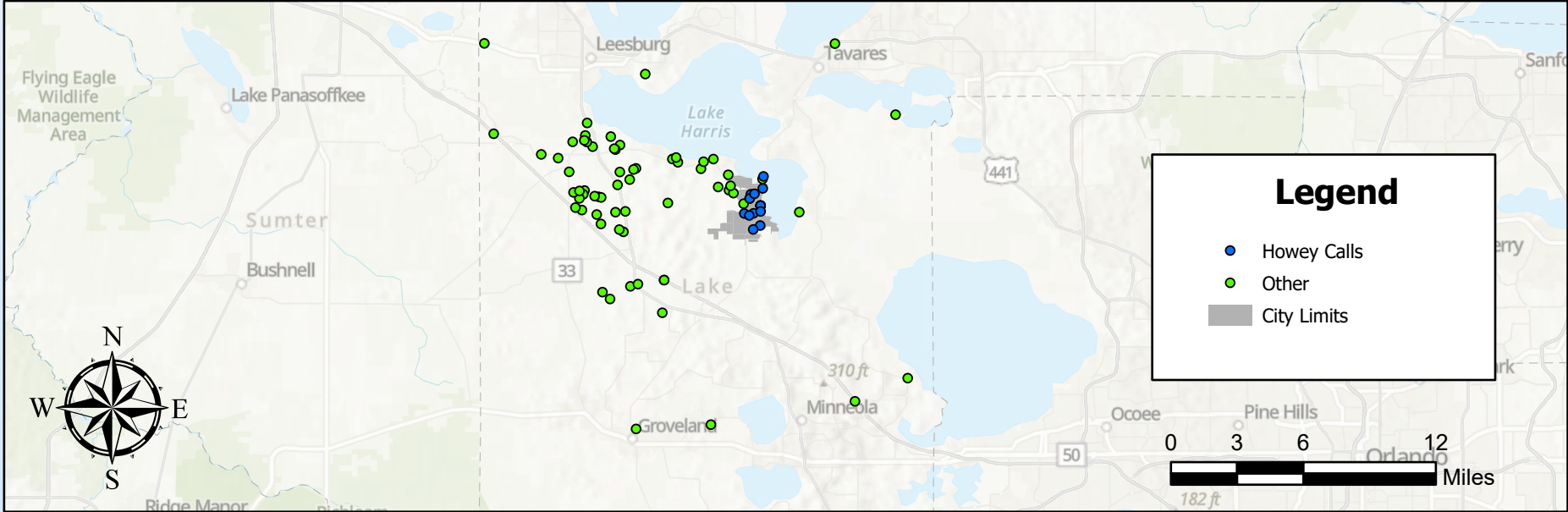
Summary of incident types within municipality	
SICK PERSON	1
UNKNOWN PROBLEM	2
ABDOMINAL PAIN	1
HEMORRHAGE/LACERATIONS	1
CHEST PAIN	1
CARDIAC ARREST	1
DROWNING/DIVING/SCUBA	1
SERVICE CALL	1
STROKE	1
FALLS	3
TOTAL CALLS FOR SERVICE: 13	

Summary of incident types outside municipality	
GAS LEAK/GAS ODOR	7
SERVICE CALL	2
FALLS	11
HEMORRHAGE/LACERATIONS	3
ALARMS	1
STROKE	2
HEADACHE	1
MOTOR VEHICLE COLLISION	6
STAB/GUNSHOT/PENETRATING TRAUMA	1
ABDOMINAL PAIN	4
EXTRICATION/ENTRAPMENT	1
CHEST PAIN	3
BREATHING PROBLEMS	2
UNKNOWN PROBLEM	1
CARDIAC ARREST	1
SICK PERSON	13
SINKING VEHICLE/VEHICLE IN FLOODWATER	1
STRUCTURE FIRE	3
UNCONSCIOUS/FAINTING	6
PSYCHIATRIC/SUICIDE ATTEMPT	1
TOTAL CALLS FOR SERVICE: 70	

INCIDENT SUMMARY DETAILS	DISPATCHED	CANCELLED	ON SCENE
TOWN OF HOWEY	13	2	11
ALL OTHER AREAS	70	31	39

HIGH ACUITY CALLS	DISPATCHED	AVERAGE	90th PERCENTILE
TOWN OF HOWEY	2	6:33	9:05
ALL OTHER AREAS	3	14:41	23:26

Incident Locations





## Public Utilities

### July 2025– Monthly Report

Activity	Location/ Address	Notes
Locates	Throughout Town	76 utility locates
Service Orders	Throughout Town	37 service orders including register replacements, re-reads, start or end reading. Leak checks and high usage checks
Repairs	WTP 1 and Well 3	Electrical room AC repair at WTP 1
MTP 1	Maintenance	Ground storage tank pressure washed, and Aerator cleaned
DEP Inspection	WTP 1 and Well 3	Inspection on 7/30/25 Inspection went well, Inspector was impressed with the cleanliness of the ground storage tank and the record keeping.





# Public Works

## July 2025 – Monthly Report

Activity	Location/ Address	Notes
Road Maintenance / Potholes	E. Gardenia St.	Road reconstruction project started on E. Gardenia Street
Stormwater/Drainage	N. Lakeshore Blvd	Stormwater Project will start September 15 <sup>th</sup> 2025
Street Signs		
Sidewalk Maintenance/Repair	E. Gardenia St. & SR 19	The sidewalk at E. Gardenia St & SR 19 will be replaced during the road reconstruction project. ADA ramp will be added.
Building Maintenance	Town Hall	Air duct cleaning at Town Hall, A/C was repaired at Town Hall
	Library	A/C was repaired at the Library
Grounds Maintenance	Blevins Park Central Park Griffin Park Town Hall Town Hall/Library/PD Sara Maude Mason Nature Preserve	Ground Maintenance Swing set area and Playground area maintenance Swing set area and Playground area maintenance Water Fountain maintenance Landscape maintenance – weeding Weekly cleanup maintenance (leaves and litter)
Tree Trimming/Tree Removal/Stump Removal	Lakeview Ave	Tree Contractor removed large tree in right of way at Lakeview Ave.
Mowing/Weed Eating	Main Water Plant Well # 3 Lakeshore Blvd Cemetery Blevins Park	Monthly Maintenance mowing, weed eating and edging. Monthly Mowing of Town Right of Way 9 Acre – Town Owned Parcel
Pre-Grade Inspections Landscape/Irrigation Inspections Sidewalk Inspections Final Grade Inspections	In Field Lots  Talichet	1 – Pre-Slab Grading Inspection  0 – Final Lot Grade Inspections
Lot Grading Plan Reviews Landscape/Irrigation Plan Reviews	In Field Lots	2 – Lot Grading Plan/Landscape/Irrigation Reviews 0 – Lot Grading Plan Reviews
Pool Inspections	In Field Lots	0 – Pre Grade Inspections 1 – Final Lot Grade Inspections
Driveway Inspections	In Field Lots	0 – Driveway Inspection
Infrastructure Inspections	Hillside Groves	0 – Stringline Subbase Inspections

## Additional Updates:

- **LCWA Stormwater Grant Update:**
  - Town Staff have been awarded additional LCWA Grant Funding.
  - The contract was signed with Dale Beasley Construction for the Project.
  - The Project start date has been set for September 15<sup>th</sup>, 2025, and should be completed by the end of September 2025.
- **FDEM Lift Station #1 and Lift Station #2 Bypass Pump Grant Update:**
  - Grants have been awarded by FDEM/FEMA; Staff are awaiting Grant Agreements.
  - FDEM/FEMA Contracts for Lift Station #1 and #2 Bypass Pumps have been approved by Council.
  - CDBG Grant has been awarded to cover Local Funding (Town Funding) for both Lift Stations.
  - Both Lift Station Bypass Pump RFBs have been sent out for bids.
  - Bids have been received and reviewed for both projects.
  - A contractor has been selected for both projects, awaiting Town Council approval of contracts.
  - Town Council approved both contracts with RCM Utilities, contracts have been signed.
  - Awaiting start date for both projects.
- **N. Citrus Avenue Update:**
  - The survey has been completed; the Town has received a signed copy of the survey.
  - The Town Engineer has completed the Road Design Plan.
  - Town Manager and PS Director are working with residents on the right way and replat.
  - The Town Surveyor has started the replat.
  - Paqco Paving has been awarded the Road Reconstruction Project: Start Date TBD
  - Town Staff have reviewed the replat documents, awaiting signed and sealed copies for legal review.
  - Town Staff is awaiting Final Replat with property signature to present to Town Council.
  - Paquette Paving company will start laying out the road construction realignment and removing trees in the second week of March
  - Town staff awaiting property owner's signature on replat.
  - N. Citrus Ave MYLAR has been signed.
  - Awaiting start date from Paquette Paving.
- **E. Gardenia Street Update:**
  - PaqCo Paving has started the Road Reconstruction Project.
  - U.R.E has lowered the water main on E. Gardenia Street at SR 19.
  - Century Link will be lowering the communication line first week of August 2025.
  - PaqCo paving is moving forward with paving the road.
- **Talichet Lift Station Update:**
  - Town Council approved the project to move forward.
  - U.R.E has ordered all parts required for the upgrade.

- Due to the lead time (over 14 weeks) on the needed parts, the Town has an emergency agreement with U.R.E. to handle emergency situations at all Lift Stations that may arise during Hurricane Season.



## **Parks and Recreation Board Monthly Report July 2025**

At the Parks and Recreation Advisory Board Meeting on July 1<sup>st</sup>, 2025, the board members approved the minutes from the previous meeting. During the park assessment discussion, board members reported that most parks were in good condition, with minor issues noted such as debris at Blevins Park, hanging wires on the new Central Park fence, and significant deterioration of Finger Pier #9 at Griffin Park. Public Services Director Morgan Cates provided updates on recent maintenance, including the installation of Water Hemlock “Warning” signs at Sara Maude Mason Park, the removal and replacement of finger piers, and the reinstallation of the cemetery sign, along with plans to patch the damaged entrance.

The board members also reviewed the proposed Parks and Recreation budget for Fiscal Year 2025–2026. Discussions included potential improvements such as repairing the basketball court, adding a handicap-accessible swing, and creating a tot lot. There were no public or board comments, and the meeting adjourned at 6:22 p.m.

# *Library Report*

Here's a quick look at the library's recent activity and some cool facts!



## *Door Count*

We had 2191 visits! Thanks for stopping by and being part of our community.



# *Circulation*

2004 items were checked out! That's a lot of reading happening.



## *Copy Costs*

We made \$45.40 from copies. Keep printing those important documents!

## ***Fine Revenue***

We made \$70.70 in fines. Remember to return books on time!





## *Summer Reading*

Summer reading ended 7/31 with pizza, games, and prizes. 25 children attended the party to close out this year's program. We hope you enjoyed the activities!

# *Report Summary*

It was a great month for the library! Thank you for your continued support.



# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

Item 15.

### GENERAL FUND REVENUES

Account Description	Account	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	YTD %	Annual Budget
Ad Valorem Taxes	311100	0	21,152	21,152	1,601,518	1,623,782	22,264	101%	1,601,518
U.S.T. - Electricity	314100	21,000	22,533	1,533	138,717	161,627	22,910	97%	167,000
U.S.T. - Water	314300	7,500	7,434	(66)	66,276	63,657	(2,619)	70%	90,721
U.S.T. - Propane	314800	300	0	(300)	2,308	2,544	236	102%	2,500
CST - Communications Services Tax	315100	7,000	5,621	(1,379)	61,438	60,137	(1,301)	88%	68,348
Town Business Tax Receipt	321100	50	0	(50)	1,250	2,330	1,080	106%	2,200
Zoning Permit Application Fees	322100	0	3,480	3,480	0	3,480	3,480		0
Admin Fee (Town - 100%)	322102	0	2,496	2,496	0	7,006	7,006		0
Developer Fees Pd to Town	322201	0	1,000	1,000	117,500	242,273	124,773	206%	117,500
Variance Fees	322202	667	0	(667)	4,801	0	(4,801)	0%	8,000
Thompson Grove Development Fees	322218	0	0	0	0	400	400		0
Permits Town %	322305	0	1,185	1,185	0	1,185	1,185		0
Building Permit Technology Fee	322309	0	2,496	2,496	0	2,496	2,496		0
Franchise Fee - Electric	323100	11,000	16,402	5,402	97,009	118,090	21,080	85%	139,000
Franchise Fee - Sprint Tower Lease	323202	3,420	3,488	68	30,781	30,579	(202)	75%	41,042
Franchise Fee - Gas	323400	250	240	(10)	3,250	3,578	328	72%	5,000
Franchise Fee - Solid Waste	323700	300	378	78	1,592	1,862	270	110%	1,700
Inspection Fees Collected Due Contractor	329100	0	1,175	1,175	0	1,175	1,175		0
Cemetery Fees-Permits	329500	0	0	0	50	555	505	1110%	50
Marianne Beck Library, E-Rate	331750	0	0	0	0	8,100	8,100	100%	8,100
State Grant - Public Safety	334200	0	11,440	11,440	47,860	70,958	23,098	148%	47,860
State Grant - Other Physical Environment	334390	0	0	0	30,546	30,546	0	25%	121,069
State Revenue Sharing Proceeds	335125	4,496	3,861	(634)	40,460	31,305	(9,156)	58%	53,947
SRS - Alcoholic Beverage License	335150	0	0	0	1,419	1,479	60	104%	1,419
SRS- Local Govt. 1/2 Cent Sales Tax	335180	10,255	10,794	539	92,297	96,397	4,099	78%	123,063
Lake County Water Authority Grant - Stormwater	337310	0	0	0	0	0	0	0%	82,280
Library Interlocal Agreement	337710	4,530	4,530	(0)	40,768	49,569	8,802	91%	54,354
Library Expansion - Impact Fees Funds	337720	0	0	0	0	0	0	0%	20,707
Lake County Business Tax Receipt	338200	41	0	(41)	374	0	(374)	0%	500
Interest from Tax Collector	338900	0	0	0	0	0	0	0%	10
Public Record Requests	341901	25	0	(25)	225	0	(225)	0%	300
Smoker Rental	341903	50	100	50	450	200	(250)	33%	600
Lien Search Charges	341920	417	150	(267)	3,750	2,970	(780)	59%	5,000
School Resource Officer Services	342910	50,960	50,474	(486)	201,434	201,931	497	100%	201,434
Outside Security Services	342960	0	0	0	12,000	12,140	140	101%	12,000
Sanitation Revenue	343500	31,352	32,531	1,179	282,169	287,654	5,485	76%	376,225
Boat Ramp Decals	343920	333	244	(89)	3,000	3,699	699	92%	4,000
Golf Cart Permits	343930	83	25	(58)	750	300	(450)	30%	1,000
Miscellaneous Sales	343999	75	25	(50)	675	130	(545)	14%	900
Library copies/Faxes	347101	83	131	47	750	651	(99)	65%	1,000
Service Charge - Special Events	347400	0	0	0	400	520	120	130%	400
Court Fines & Forfeits	351100	833	925	91	7,500	6,069	(1,431)	61%	10,000
Library - Fines	352100	67	28	(39)	600	583	(17)	73%	800
Interest Earnings	361100	2,185	3,306	1,122	19,662	24,783	5,121	95%	26,216
Pd Vest Grant	363400	0	0	0	0	0	0	0%	2,500
Disposition of Fixed Assets	364000	0	0	0	0	14,539	0		0
Sale - Cemetery Lots	364100	0	0	0	1,000	6,660	5,660	666%	1,000
Donation Historic Board	366930	0	0	0	500	730	230	146%	500
Donations - Special Events	366990	0	0	0	12,000	32,275	20,275	269%	12,000
SETTLEMENTS	369300	0	30	30	0	30	30	6%	500
Miscellaneous Revenue	369900	0	0	0	0	2,549	2,549		0
Police Fees Collected	369910	0	15	15	300	1,321	1,021	440%	300
Due From Other Funds	381131	0	0	0	0	0	0	0%	200,000
Use Of Fund Balance	389900	0	0	0	0	0	0	0%	116,764
<b>Total General Fund Revenues</b>		<b>157,273</b>	<b>207,688</b>	<b>50,415</b>	<b>2,927,378</b>	<b>3,214,844</b>	<b>272,927</b>	<b>86%</b>	<b>3,731,327</b>

NOTE: THE FIGURES IN THIS REPORT ARE CORRECT AT THE DATE SHOWN BUT ARE NOT AUDITED

8/7/2025

\*Estimated figures for funds not received at the date of this report are marked in:

\*Pending budget amendment



# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

Item 15.

GENERAL FUND EXPENDITURE SUMMARY		Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Var %	Annual Budget
Legislative	511000	2,501	2,642	(141)	26,762	25,760	1,002	75%	34,339
Executive	512000	3,317	2,591	726	33,466	29,458	4,009	68%	43,232
Financial And Administrative	513000	86,290	86,535	(245)	339,649	320,479	19,170	81%	397,933
Legal Counsel	514000	26,083	8,149	17,934	234,750	93,242	141,508	30%	313,000
Comprehensive Planning	515000	8,050	10,090	(2,040)	104,717	87,856	16,861	68%	130,000
Public Works	519000	22,187	19,766	2,421	189,497	136,523	52,974	58%	233,566
Law Enforcement	521000	96,374	80,457	15,917	1,062,321	993,229	69,093	75%	1,316,291
Other Public Safety-Code Enforcement	529000	6,004	5,761	243	60,777	56,344	4,433	70%	80,956
Garbage/Solid Waste Control Services	534000	28,000	27,971	29	247,105	247,500	(395)	76%	324,253
Stormwater Maintenance	538000	0	5,625	(5,625)	0	5,625	(5,625)	2%	259,250
Other Physical Environment-Cemetery	539000	202	66	136	1,635	1,110	525	46%	2,430
Library	571000	15,447	12,573	2,874	151,024	122,865	28,159	64%	192,976
Parks & Recreation	572000	5,209	271	4,937	49,824	21,176	28,648	32%	65,500
Historical Preservation	573000	2,146	0	2,146	17,718	250	17,468	1%	25,753
Special Events	574000	0	3,832	(3,832)	33,500	34,857	(1,357)	104%	33,500
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	0%	270,248
Total General Fund Expenditure		301,810	266,329	35,480	2,552,746	2,176,274	376,472	58%	3,723,227
Current Increase (Decrease) to Reserves:			(58,641)			1,038,570.10			

### BANK BALANCES

Bank Balances- Per Balance Sheet					YTD			
		Opening Balance	Debit/Credit	Closing Balance	Opening Balance	Debit/Credit	Closing Balance	
General Fund	1	1,726,422	(11,947)	1,714,476	557,603	1,156,873	1,714,476	207%
Police Advanced Training Fund	120	2,576	127	2,704	1,548	1,155	2,704	75%
Automation/Telecommunication Fund	125	62	0	62	62	0	62	0%
Special Law Enforcement Trust Fund	126	2,434	0	2,434	2,434	0	2,434	0%
Tree Fund	130	1,815	0	1,815	1,815	0	1,815	0%
Water Impact Fee Fund	140	330,630	4,169	334,799	347,161	(12,362)	334,799	-4%
Parks & Rec Impact Fee Fund	141	(203,601)	1,242	(202,359)	(27,275)	(175,084)	(202,359)	642%
Police Impact Fee Fund	142	281,448	(30,073)	251,375	277,454	(26,080)	251,375	-9%
Infrastructure Fund	150	545,506	(34,260)	511,246	386,377	124,869	511,246	32%
Transportation Fund	152	(6,400)	10,120	3,720	0	3,720	3,720	
Building Services Fund	155	422,903	13,607	436,510	433,134	3,376	436,510	1%
Water Fund	401	269,211	(45,632)	223,579	860,414	(636,835)	223,579	-74%
Wastewater Fund	402	83,198	27,039	110,237	50,000	60,237	110,237	120%
Stormwater Fund	405	11,896	0	11,896	11,896	0	11,896	0%
Cash in Drawer		300	0	300	300	0	300	0%
*Total Amount in Money Market Account (These funds are included in the amounts above)		2,567,343	7,679	2,575,022	2,159,258	415,763	2,575,022	19%

# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

Item 15.

### GENERAL FUND EXPENDITURE BREAKDOWN BY DEPARTMENT

Legislative	511000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Executive Salaries	110	1,350	1,350	0	12,046	11,750	296	16,200
Fica	210	84	84	0	749	729	20	1,004
Medicare	211	20	20	0	178	170	7	235
Software & Annual Maintenance	342	100	116	(16)	1,325	1,194	132	1,325
Travel & Per Diem	400	0	441	(441)	1,000	3,308	(2,308)	1,000
Telephone & Communications	410	177	150	27	1,624	1,492	132	2,200
Website	415	370	483	(113)	3,465	3,171	294	4,450
Printing - General	470	0	0	0	125	177	(52)	125
Employee Appreciation	493	200	0	200	1,750	919	831	2,500
Dues, Subscriptions, Licenses	540	0	0	0	1,800	1,142	658	1,800
Training/Education/Tuition	550	0	0	0	1,500	1,558	(58)	1,500
Contributions/Donations	820	200	0	200	1,200	150	1,050	2,000
<b>Total Legislative Expenditures</b>		<b>2,501</b>	<b>2,642</b>	<b>(141)</b>	<b>26,762</b>	<b>25,760</b>	<b>1,002</b>	<b>75% 34,339</b>
Executive	512000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Executive Salaries	110	1,895	1,825	70	18,951	18,690	261	24,636
Fica	210	117	106	11	1,174	1,092	82	1,527
Medicare	211	30	25	5	281	255	26	357
ICMA Retirement Contribution	225	182	182	(0)	1,822	1,778	44	2,372
Life & Health Ins.	230	492	454	38	4,428	3,964	464	5,901
Workers' Compensation	240	120	0	120	710	333	377	739
Travel & Per Diem	400	266	0	266	2,664	1,774	890	3,200
Dues, Subscription, Licenses	540	32	0	32	2,205	1,572	633	2,300
Training/Education/Tuition	550	183	0	183	1,232	0	1,232	2,200
<b>Total Executive Expenditures</b>		<b>3,317</b>	<b>2,591</b>	<b>726</b>	<b>33,466</b>	<b>29,458</b>	<b>4,009</b>	<b>68% 43,232</b>
Financial And Administrative	513000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Executive Salaries	110	1,675	1,675	(0)	16,751	16,467	283	21,777
Salaries	120	6,177	5,968	209	61,769	55,602	6,167	80,300
Overtime Wages	140	48	0	48	424	41	383	521
Fica	210	489	466	23	4,891	4,403	488	6,361
Medicare	211	114	109	5	1,142	1,030	112	1,488
ICMA Retirement Contribution	225	730	684	46	7,300	6,616	685	9,493
Life & Health Ins.	230	1,239	1,149	90	11,151	9,873	1,278	14,867
Workers' Compensation	240	0	507	(507)	1,287	1,693	(406)	1,287
Accounting & Auditing	320	38,000	38,203	(203)	38,000	38,203	(203)	38,000
Bank Fees	321	0	0	0	600	3,137	(2,537)	600
Other Contractual Services	340	0	801	(801)	9,000	11,533	(2,533)	9,000
Software & Annual Maintenance	342	500	1,339	(839)	11,662	9,971	1,692	19,300
Codification	347	1,100	1,100	0	3,700	2,342	1,358	5,000
Pre Employment Screening	350	75	0	75	528	75	453	750
Travel & Per Diem	400	150	635	(485)	600	955	(355)	3,800
Telephone & Communications	410	1,033	692	341	8,264	7,287	977	12,400
Website	415	100	0	100	600	0	600	1,000
Freight/Postage/Shipping	420	0	15	(15)	2,000	2,127	(127)	2,000
Utility Services	430	500	600	(100)	4,085	4,080	6	6,000
Rentals & Leases	440	0	319	(319)	2,700	2,954	(254)	2,700
Insurance	451	31,900	31,890	11	128,702	127,705	997	129,690
R & M - Equipment	460	20	0	20	120	0	120	200
R & M - Computer Maint	461	500	255	245	3,000	345	2,655	3,000
Printing - General	470	5	0	5	489	385	105	500
Advertising	492	450	0	450	5,022	4,423	599	8,000
Office Supplies	510	300	0	300	2,366	1,160	1,206	2,800
Operating Supplies	520	625	2	623	10,125	6,849	3,276	12,000
Dues, Subscriptions, Licenses	540	260	0	260	1,570	1,097	473	1,800
Training/Education/Tuition	550	300	126	174	1,800	126	1,674	3,300
<b>Total Financial And Administrative Expenditures</b>		<b>86,290</b>	<b>86,535</b>	<b>(245)</b>	<b>339,649</b>	<b>320,479</b>	<b>19,170</b>	<b>81% 397,933</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

Item 15.

Legal Counsel	514000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
Legal Fees	316	25,000	8,149	16,851	225,000	92,860	132,140	300,000	
Legal Fees-Code Enforcement	319	1,083	0	1,083	9,750	382	9,368	13,000	
Total Legal Counsel Expenditures		26,083	8,149	17,934	234,750	93,242	141,508	30%	313,000
Comprehesive Planning	515000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
Town Engineering	316	5,300	6,475	(1,175)	52,967	43,738	9,229	70,000	
Town Planning	318	2,750	3,615	(865)	51,750	44,119	7,632	60,000	
Total Comprehesive Planning Expenditures		8,050	10,090	(2,040)	104,717	87,856	16,861	68%	130,000
Public Works	519000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
Executive Salaries	110	1,352	1,353	(0)	13,523	13,141	382	17,584	
Salaries	120	1,957	1,923	34	19,578	20,299	(721)	25,456	
Overtime Wages	140	160	36	124	2,325	339	1,986	5,200	
Fica	210	230	202	28	2,000	2,059	(58)	2,991	
Medicare	211	54	47	7	534	481	52	699	
ICMA Retirement Contribution	225	371	68	303	3,711	718	2,993	4,824	
Life & Health Ins.	230	682	739	(57)	6,878	7,047	(168)	8,868	
Workers' Compensation	240	100	98	2	769	675	94	769	
Other Contractual Services	340	11,000	10,933	67	78,400	67,640	10,760	90,000	
Travel & Per Diem	400	42	0	42	375	169	206	500	
Telephone & Communications	410	179	107	72	1,613	1,288	325	2,150	
Utility Services	430	131	94	37	1,180	893	287	1,575	
Rentals & Leases	440	708	0	708	2,500	0	2,500	2,500	
R & M - Equipment	460	667	0	667	6,000	102	5,898	8,000	
R & M - Computer Maint	461	42	0	42	375	0	375	500	
R & M - Building	462	2,667	1,994	672	24,000	3,529	20,471	32,000	
R & M - Vehicles	463	0	0	0	1,000	3,470	(2,470)	1,000	
Office Supplies	510	83	116	(32)	750	155	595	1,000	
Operating Supplies	520	1,375	2,056	(681)	13,875	5,608	8,267	16,500	
Gas & Oil	522	175	0	175	7,300	7,227	73	8,000	
Uniforms	523	8	0	8	975	784	190	1,000	
Safety Equipment	524	125	0	125	1,125	650	475	1,500	
Dues, Subscriptions, Licenses	540	25	0	25	225	0	225	300	
Training/Education/Tuition	550	54	0	54	488	250	238	650	
Total Public Services Expenditures		22,187	19,766	2,421	189,497	136,523	52,974	58%	233,566

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

Item 15.

Law Enforcement	521000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
Executive Salaries	110	12,154	12,154	0	121,537	121,185	353	158,000	
Salaries	120	24,000	23,846	154	307,567	298,977	8,590	404,054	
Police - Reserve Salaries	130	1,573	670	903	16,336	10,170	6,166	20,455	
Events Payroll	131	0	0	0	12,000	11,413	588	12,000	
Overtime Wages	140	2,000	1,953	47	38,223	37,838	385	47,301	
Police - Incentive Pay	150	700	620	80	5,703	5,520	183	6,840	
Fica	210	3,004	2,306	698	31,139	28,755	2,384	39,048	
Medicare	211	702	539	163	7,200	6,725	475	9,132	
Police Retirement Contribution	220	13,181	10,847	2,334	134,877	129,073	5,804	171,351	
Life & Health Ins.	230	12,108	10,015	2,093	124,381	106,592	17,789	157,401	
Workers' Compensation	240	5,400	5,400	0	21,602	21,602	(0)	21,602	
Other Contractual Services	340	269	133	135	2,419	1,230	1,190	3,226	
Software & Annual Maintenance	342	0	0	0	11,700	12,273	(573)	11,700	
Pre Employment Screening	350	292	0	292	2,625	1,292	1,333	3,500	
Travel & Per Diem	400	800	787	13	3,800	3,274	526	4,500	
Telephone & Communications	410	2,200	1,346	854	19,267	18,345	922	22,000	
Freight/Postage/Shipping	420	25	22	3	175	104	71	300	
Utility Services	430	600	600	(0)	4,600	4,080	520	6,000	
Rentals & Leases	440	10,100	11,844	(1,744)	45,100	45,276	(176)	45,100	
Insurance	451	0	1,980	(1,980)	8,461	8,412	49	8,921	
R & M - Equipment	460	0	78	(78)	5,000	7,182	(2,182)	5,000	
R & M - Computer Maint	461	125	0	125	1,125	14	1,111	1,500	
R & M - Building	462	208	1,670	(1,462)	1,875	2,556	(681)	2,500	
R & M - Vehicles	463	2,500	2,170	330	22,500	15,309	7,191	30,000	
Office Supplies	510	208	158	50	1,875	982	893	2,500	
Operating Supplies	520	83	(9,038)	9,121	24,750	13,964	10,786	25,000	
Gas & Oil	522	2,800	0	2,800	25,367	21,727	3,640	34,000	
Uniforms	523	300	308	(8)	4,783	4,161	623	5,000	
Weapons	525	417	48	368	4,850	4,067	783	5,000	
Dues, Subscriptions, Licenses	540	125	0	125	1,125	844	281	1,500	
Training/Education/Tuition	550	500	0	500	4,500	1,600	2,900	6,000	
Cap Outlay - Equipment	640	0	0	0	40,860	41,756	(896)	40,860	
PD Vest Grant - 09/10	804	0	0	0	5,000	6,935	(1,935)	5,000	
Total Police Expenditures		96,374	80,457	15,917	1,062,321	993,229	69,093	75%	1,316,291

Other Public Safety-Code Enforcement	529000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
Salaries	120	3,696	3,696	0	36,960	36,872	88	48,048	
Overtime Wages	140	145	0	145	1,031	364	667	1,889	
Fica	210	238	219	19	2,366	2,221	145	3,096	
Medicare	211	56	51	4	555	520	36	724	
ICMA Retirement Contribution	225	384	370	15	3,914	3,724	191	4,994	
Life & Health Ins.	230	874	875	(1)	7,867	7,843	24	10,494	
Workers' Compensation	240	12	199	(187)	795	795	(1)	795	
Software & Annual Maintenance	342	60	58	2	1,790	522	1,268	3,220	
Travel & Per Diem	400	30	0	30	590	530	60	1,000	
Telephone & Communications	410	90	85	5	971	855	116	1,482	
Freight/Postage/Shipping	420	60	59	1	360	310	50	400	
Insurance	451	98	145	(47)	579	579	(0)	579	
R & M - Vehicles	463	100	4	96	1,300	223	1,077	2,000	
Printing - General	470	12	0	12	111	0	111	150	
Operating Supplies	520	12	0	12	111	5	106	150	
Gas & Oil	522	60	0	60	675	626	49	900	
Uniforms	523	15	0	15	135	0	135	180	
Dues, Subscriptions, Licenses	540	0	0	0	105	105	0	105	
Training/Education/Tuition	550	62	0	62	561	250	311	750	
Total Other Public Safety-Code Enforcement Expenditures		6,004	5,761	243	60,777	56,344	4,433	70%	80,956

# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

Item 15.

Garbage/Solid Waste Control Services	534000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Other Contractual Services	340	28,000	27,971	29	247,105	247,500	(395)	324,253
Total Garbage/Solid Waste Control Services Expenditures		28,000	27,971	29	247,105	247,500	(395)	76% 324,253
Stormwater Maintenance	538000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Other Contractual Services	340	0	0	0	0	0	0	259,250
Dues, Subscriptions, Licenses	540	0	5,625	(5,625)	0	5,625	(5,625)	0
Total Stormwater Maintenance Expenditures		0	5,625	(5,625)	0	5,625	(5,625)	2% 259,250
Other Physical Environment (Cemetery)	539000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Software & Annual Maintenance	342	77	0	77	510	0	510	930
Utility Services	430	125	66	59	1,125	1,110	15	1,500
Total Other Physical Environment (Cemetery) Expenditures		202	66	136	1,635	1,110	525	46% 2,430
Library	571000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Executive Salaries	110	4,300	4,308	(8)	43,000	45,519	(2,518)	55,902
Salaries	120	2,439	2,439	0	24,397	24,275	122	31,712
Overtime Wages	140	154	0	154	2,385	1,075	1,310	2,000
Fica	210	427	412	15	4,277	4,340	(63)	5,556
Medicare	211	100	96	4	999	1,015	(16)	1,299
ICMA Retirement Contribution	225	689	459	230	6,896	5,269	1,627	8,961
Life & Health Ins.	230	1,615	894	721	15,615	7,999	7,616	20,998
Workers' Compensation	240	357	357	0	1,427	1,427	0	1,427
Other Contractual Services	340	0	667	(667)	5,000	6,006	(1,006)	5,000
Software & Annual Maintenance	342	115	116	(1)	1,035	1,044	(9)	1,380
Pre Employment Screening	350	13	0	13	113	0	113	150
Travel & Per Diem	400	42	0	42	375	161	214	500
Telephone & Communications	410	0	64	(64)	3,980	5,313	(1,333)	3,980
Freight/Postage/Shipping	420	0	0	0	100	73	27	100
Utility Services	430	1,114	759	355	9,342	7,990	1,352	12,000
R & M - Computer Maint	461	13	0	13	113	0	113	150
Promotional Activities	480	166	0	166	1,498	482	1,016	2,000
Employee Appreciation	493	168	706	(538)	500	706	(206)	500
Office Supplies	510	140	136	4	806	272	534	1,000
Operating Supplies	520	900	870	30	4,900	2,367	2,533	6,000
Dues, Subscriptions, Licenses	540	29	0	29	262	313	(51)	350
Training/Education/Tuition	550	75	0	75	675	0	675	900
Cap Outlay - Books & Publications LIBRARY ONLY	660	2,558	289	2,269	23,028	7,220	15,807	30,707
Cap Outlay - Books/Publ - EBooks (LIBRARY ONLY)	662	33	0	33	301	0	301	404
Total Library Expenditures		15,447	12,573	2,874	151,024	122,865	28,159	64% 192,976
Parks And Recreation	572000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Other Contractual Services	340	667	0	667	6,001	1,150	4,851	8,000
Utility Services	430	292	271	20	2,573	2,082	492	3,500
R & M - Equipment	460	4,167	0	4,167	37,501	14,500	23,001	50,000
R & M - Recreation Equip	468	83	0	83	749	0	749	1,000
Operating Supplies	520	0	0	0	3,000	3,444	(444)	3,000
Total Parks & Recreation Expenditures		5,209	271	4,937	49,824	21,176	28,648	32% 65,500
Historical Preservation	573000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Telephone & Communications	410	5	0	5	45	0	45	60
Office Supplies	510	83	0	83	749	0	749	1,000
Operating Supplies	520	1,667	0	1,667	15,001	0	15,001	20,000
Other Non Operating Uses Proprietary Funds	950	391	0	391	1,923	250	1,673	4,693
Total Historical Preservation Expenditures		2,146	0	2,146	17,718	250	17,468	1% 25,753
Special Events	574000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Other Contractual Services	340	0	0	0	22,500	21,276	1,224	22,500
Special Events	343	0	3,832	(3,832)	11,000	13,581	(2,581)	11,000
Total Special Events Expenditures		0	3,832	(3,832)	33,500	34,857	(1,357)	104% 33,500

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

Item 15.

**POLICE ADVANCED TRAINING FUND 120**

Police Advanced Training Fund Revenues	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Local Law Enforcement Education 351130	125	127	2	1,190	1,156	(34)	1,500
<b>Total Police Advanced Training Fund Revenues</b>	<b>125</b>	<b>127</b>	<b>2</b>	<b>1,190</b>	<b>1,156</b>	<b>(34)</b>	<b>77% 1,500</b>

Police Advanced Training Fund Expenditures 521000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Travel & Per Diem 400	21	0	21	187	0	187	250
Training/Education/Tuition 550	21	0	21	187	0	187	250
Other Non Operating Uses Proprietary Funds 950	0	0	0	0	0	0	1,000
<b>Total Police Advanced Training Fund Expenditures</b>	<b>42</b>	<b>0</b>	<b>42</b>	<b>374</b>	<b>0</b>	<b>374</b>	<b>0% 1,500</b>

**TREE FUND 130**

Tree Fund Revenues	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Code Enforcement Tree Fine 354300	0	0	0	0	0	0	1,000
<b>Total Tree Fund Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0% 1,000</b>

Tree Fund Expenditures 572000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Other Non Operating Uses Proprietary Funds 950	0	0	0	300	0	300	1,000
<b>Total Tree Fund Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0% 1,000</b>

**WATER IMPACT FEE FUND 140**

Water Impact Fee Fund Revenues	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Water Impact Fees 322306	3,938	3,151	(787)	3,938	3,151	(787)	15,750
State Grant - Water Supply System 334310	0	0	0	86,241	86,241	0	86,241
Interest Earnings 361100	1,025	1,018	(7)	9,222	9,538	316	12,296
<b>Total Water Impact Fee Fund Revenues</b>	<b>4,963</b>	<b>4,169</b>	<b>(794)</b>	<b>99,401</b>	<b>98,930</b>	<b>(471)</b>	<b>87% 114,287</b>

Water Impact Fee Fund Expenditures 533000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Cap Outlay - Equipment 640	0	0	0	86,241	111,293	(25,052)	86,241
Other Non Operating Uses Proprietary Funds 950	0	0	0	0	0	0	28,046
<b>Total Water Impact Fee Fund Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,241</b>	<b>111,293</b>	<b>(25,052)</b>	<b>97% 114,287</b>

**PARKS & REC IMPACT FEE FUND 141**

Parks & Rec Impact Fee Fund Revenues	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Parks & Rec Impact Fees 322303	1,250	1,242	(8)	1,250	1,242	(8)	5,000
Loan Proceeds 384000	0	0	0	0	0	0	250,000
Use Of Fund Balance 389900	0	0	0	0	0	0	2,100
<b>Total Parks &amp; Rec Impact Fee Fund Revenues</b>	<b>1,250</b>	<b>1,242</b>	<b>(8)</b>	<b>1,250</b>	<b>1,242</b>	<b>(8)</b>	<b>0% 257,100</b>

Parks & Rec Impact Fee Fund Expenditures	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Parks Expansion 615	0	0	0	0	172,575	(172,575)	0
Debt Principal/loan 710	0	0	0	0	0	0	44,800
Interfund Loan Repayments 719	0	0	0	0	0	0	200,000
Debt Interest/loan 720	0	0	0	0	0	0	12,300
<b>Total Parks &amp; Rec Impact Fee Fund Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,575</b>	<b>(172,575)</b>	<b>67% 257,100</b>

**Town of Howey-in-the-Hills  
Financial Report for Period June 2025**

Item 15.

POLICE IMPACT FEE FUND		142							
Police Impact Fee Fund Revenues			Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Police Impact Fees	322302		1,250	1,323	73	1,250	1,323	73	5,000
Interest Earnings	361100		480	477	(3)	4,320	4,471	151	5,760
Use of Fund Balance	389900		0	0	0	0	0	0	29,240
Total Police Impact Fee Fund Revenues			1,730	1,800	70	5,570	5,794	224	14% 40,000
Police Impact Fee Fund Expenditures			Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Cap Outlay - Vehicles	650		40,000	31,873	8,127	40,000	31,873	8,127	40,000
Total Police Impact Fee Fund Expenditures			40,000	31,873	8,127	40,000	31,873	8,127	80% 40,000
INFRASTRUCTURE FUND			150						
Infrastructure Fund Revenues			Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Discretionary Sales Surtax - Infrastructure Surtax	312630		17,676	14,774	(2,901)	159,082	167,394	8,311	212,110
Interest Earnings	361100		640	636	(4)	5,760	5,961	201	7,680
Use of Fund Balance	389900		0	0	0	0	0	0	46,788
Infrastructure Fund Revenues Total			18,316	15,411	(2,905)	164,842	173,355	8,513	65% 266,578
Infrastructure Fund Expenditures			Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Cap Outlay - Improvements	630		50,000	49,670	330	89,400	64,840	24,560	266,578
Total Infrastructure Fund Expenditures			50,000	49,670	330	89,400	64,840	24,560	24% 266,578
TRANSPORTATION FUND			152						
Transportation Fund Revenues			Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
County Ninth-Cent Gas Tax	312300		835	1,147	312	7,507	8,336	829	10,000
L.F.T. - First (1 to 6 Cents)	312410		3,705	3,964	259	33,348	35,013	1,665	44,468
State Revenue Sharing Proceeds	335125		986	848	(138)	8,878	6,871	(2,007)	11,842
State Reimbursement, Street Lighting	344990		6,688	6,688	(0)	6,688	6,688	(0)	6,688
Transportation Fund Revenue Total			12,214	12,646	432	56,421	56,907	486	78% 72,998
Transportation Fund Expenditures			Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Other Contractual Services	340		0	0	0	33,310	30,162	3,148	39,998
Street Lighting	431		2,500	2,526	(26)	21,500	22,169	(669)	28,000
Operating Supplies	520		7	0	7	1,981	1,840	141	2,000
Safety Equipment	524		83	0	83	749	0	749	1,000
Road Materials & Supplies	530		167	0	167	1,501	0	1,501	2,000
Total Transportation Expenditures			2,757	2,526	231	59,041	54,170	4,871	72,998



**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

Item 15.

<b>BUILDING SERVICES FUND</b>	<b>155</b>							
<b>Building Services Fund Revenues</b>	<b>524000</b>	<b>Budget</b>	<b>Actual</b>	<b>Remaining</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Remaining</b>	<b>Annual Budget</b>
Zoning Permit Application Fees	322100	416	0	(416)	3,331	742	(2,590)	5,000
Plan Review (Bldg Inspector - 100%)	322101	416	0	(416)	3,331	0	(3,331)	5,000
Admin Fee (Town - 100%)	322102	375	0	(375)	3,000	0	(3,000)	4,500
Inspection Fees Collected Due Contractor	322304	3,500	16,204	12,704	40,500	56,448	15,948	60,000
Permits Town %	322305	2,500	888	(1,612)	20,000	10,311	(9,689)	30,000
Fees Income - DCA/DBPR	322307	100	403	303	1,303	1,436	132	2,000
Interest Earnings	361100	950	954	4	8,614	8,942	328	11,528
<b>Building Services Fund Revenues Total</b>		<b>8,257</b>	<b>18,449</b>	<b>10,192</b>	<b>80,080</b>	<b>77,877</b>	<b>(2,203)</b>	<b>66% 118,028</b>
<b>Building Services Fund Expenditures</b>	<b>524000</b>	<b>Budget</b>	<b>Actual</b>	<b>Remaining</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Remaining</b>	<b>Annual Budget</b>
Executive Salaries	110	1,297	1,129	167	12,563	14,635	(2,072)	14,910
Salaries	120	793	730	63	6,970	8,937	(1,967)	9,119
Overtime Wages	140	52	0	52	556	51	506	600
Fica	210	133	112	21	1,243	1,425	(182)	1,527
Medicare	211	31	26	5	275	333	(58)	357
ICMA Retirement Contribution	225	212	137	75	1,962	1,812	150	2,440
Life & Health Ins.	230	325	324	1	3,416	3,790	(374)	4,405
Workers' Compensation	240	0	98	(98)	392	392	(0)	392
Other Contractual Services	340	118	0	118	1,063	0	1,063	1,419
Contractor - (Bldg Inspector - Progressive)	341	12,700	12,608	92	52,700	43,683	9,017	60,000
Software & Annual Maintenance	342	72	58	14	646	522	124	860
Telephone & Communications	410	29	28	1	262	252	10	350
DBPR/DCA Impact Fees	495	167	0	167	1,501	0	1,501	2,000
Office Supplies	510	83	0	83	749	97	652	1,000
Operating Supplies	520	417	0	417	3,751	342	3,409	5,000
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	13,649
<b>Building Services Fund Expenditures Total</b>		<b>16,429</b>	<b>15,250</b>	<b>1,179</b>	<b>88,050</b>	<b>76,271</b>	<b>11,779</b>	<b>65% 118,028</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

Item 15.

WATER FUND		401						
Water Fund Revenues	533000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
State Grant - Water Supply System	334310	0	0	0	0	0	0	4,250,000
Water Sales	343310	77,600	79,617	2,017	698,451	662,865	(35,587)	931,277
FEES- NEW CON	343350	500	536	36	500	536	36	522,900
Water Sys Improvement Fee	343410	10,000	10,480	480	90,000	94,117	4,117	120,000
Penalty Charges	343600	1,750	1,539	(211)	15,750	14,982	(768)	21,000
Utility/Meter Fines	353100	333	0	(333)	999	0	(999)	4,000
Interest Earnings	361100	2,210	1,368	(842)	19,890	20,419	529	26,520
Miscellaneous Revenue	369900	1,000	1,525	525	9,000	13,438	4,438	12,000
Use Of Fund Balance	389900	0	0	0	0	0	0	141,454
Water Fund Revenues Total		93,393	95,065	1,672	834,590	806,356	(28,235)	13% 6,029,151
Water Fund Expenditures	533000	Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget
Executive Salaries	110	16,869	16,606	263	168,683	166,311	2,372	219,295
Salaries	120	27,610	27,472	137	276,098	261,941	14,157	358,924
Overtime Wages	140	1,192	2,084	(892)	18,481	20,498	(2,017)	15,500
Fica	210	2,832	2,762	69	28,318	26,944	1,374	36,811
Medicare	211	662	646	16	6,661	6,302	359	8,609
ICMA Retirement Contribution	225	4,403	2,394	2,009	44,398	23,737	20,660	57,240
Life & Health Ins.	230	11,279	10,595	685	101,510	93,312	8,198	135,342
Workers' Compensation	240	0	2,364	(2,364)	9,455	9,455	0	9,455
Legal Fees	310	0	0	0	27,600	25,003	2,598	30,000
Town Engineering	316	1,667	1,800	(133)	15,001	7,100	7,901	20,000
Accounting & Auditing	320	1,188	0	1,188	10,688	0	10,688	14,250
Other Contractual Services	340	0	26,288	(26,288)	279,152	441,847	(162,695)	279,152
Software & Annual Maintenance	342	275	232	43	8,500	8,493	7	9,600
Travel & Per Diem	400	42	0	42	375	0	375	500
Telephone & Communications	410	425	555	(130)	4,253	4,058	194	5,103
Freight/Postage/Shipping	420	17	0	17	150	0	150	200
Utility Services	430	3,667	6,643	(2,976)	36,667	40,334	(3,667)	44,000
Rentals & Leases	440	125	72	53	1,125	749	376	1,500
Insurance	451	0	15,538	(15,538)	61,994	62,153	(159)	61,994
R & M - Equipment	460	3,750	4,419	(669)	33,750	6,615	27,135	45,000
R & M - Computer Maint	461	42	0	42	375	0	375	500
R & M - Building	462	417	8,260	(7,843)	3,750	8,260	(4,510)	5,000
R & M - Vehicles	463	675	0	675	6,075	156	5,919	8,100
Printing - General	470	8	0	8	75	0	75	100
Miscellaneous Expenses	490	4	0	4	38	0	38	50
Advertising	492	25	0	25	225	0	225	300
Office Supplies	510	83	0	83	750	319	431	1,000
Operating Supplies	520	19,241	9,442	9,799	173,167	57,786	115,382	230,890
Uniforms	523	13	0	13	113	0	113	150
Safety Equipment	524	33	67	(34)	300	67	233	400
Dues, Subscriptions, Licenses	540	67	0	67	600	352	248	800
Training/Education/Tuition	550	46	0	46	412	190	222	550
Cap Outlay - Wetland Monitoring	613	0	0	0	0	0	0	8,050
Cap Outlay - Improvements	630	10,000	16,000	(6,000)	10,000	16,000	(6,000)	10,000
Cap Outlay - Water Expansion/System Impr.	633	0	0	0	0	0	0	4,260,000
Debt Principal/loan	710	0	0	0	114,085	115,575	(1,490)	114,085
Debt Interest/loan	720	0	0	0	29,138	29,054	83	30,545
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0	6,156
Water Fund Expenditures Total		106,655	154,238	(47,583)	1,471,960	1,432,611	39,349	24% 6,029,151

**Town of Howey-in-the-Hills  
Financial Report for Period June 2025**

Item 15.

**WASTEWATER FUND 402**

		Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
<b>Wastewater Fund Revenues</b>		<b>535000</b>							
State Grant - Sewer	334351	0	0	0	0	0	0		254,501
Waste Water, CDD	343515	10,000	14,330	4,330	90,000	118,026	28,025		120,000
Waste Water, Town	343525	8,800	11,091	2,291	79,367	97,236	17,869		106,000
<b>Total Wastewater Fund Revenues</b>		<b>18,800</b>	<b>25,420</b>	<b>6,620</b>	<b>169,367</b>	<b>215,261</b>	<b>45,894</b>	<b>45%</b>	<b>480,501</b>
		Budget	Actual	Remaining	YTD Budget	YTD Actual	YTD Remaining	Annual Budget	
<b>Wastewater Fund Expenditures</b>		<b>535000</b>							
Legal Fees	310	0	2,518	(2,518)	0	2,518	(2,518)		0
Town Engineering	316	0	300	(300)	0	300	(300)		0
Utility Services	430	28,000	39,561	(11,561)	120,000	129,751	(9,751)		120,000
R & M - Equipment	460	28,278	0	28,278	169,667	0	169,667		339,334
Other Non Operating Uses Proprietary Funds	950	0	0	0	0	0	0		21,167
<b>Wastewater Fund Expenditures Total</b>		<b>56,278</b>	<b>42,379</b>	<b>13,899</b>	<b>289,667</b>	<b>132,569</b>	<b>157,098</b>	<b>28%</b>	<b>480,501</b>

# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

75%

Item 15.

### GENERAL FUND REVENUES

Account Description	Account	Current Month	Annual Budget	YTD Actual	YTD Remaining	YTD %
Ad Valorem Taxes	311100	21,152	1,601,518	1,623,782	(22,264)	101%
U.S.T. - Electricity	314100	22,533	167,000	161,627	5,373	97%
U.S.T. - Water	314300	7,434	90,721	63,657	27,064	70%
U.S.T. - Propane	314800	0	2,500	2,544	(44)	102%
CST - Communications Services Tax	315100	5,621	68,348	60,137	8,211	88%
Town Business Tax Receipt	321100	0	2,200	2,330	(130)	106%
Zoning Permit Application Fees	322100	3,480		3,480		
Admin Fee (Town - 100%)	322102	2,496	0	7,006	(7,006)	
Developer Fees Pd to Town	322201	1,000	117,500	242,273	(124,773)	206%
Variance Fees	322202	0	8,000	0	8,000	0%
Thompson Grove Development Fees	322218	0	0	400	(400)	
Permits Town %	322305	1,185		1,185		
Building Permit Technology Fee	322309	2,496	0	2,496	(2,496)	
Franchise Fee - Electric	323100	16,402	139,000	118,090	20,910	85%
Franchise Fee - Sprint Tower Lease	323202	3,488	41,042	30,579	10,463	75%
Franchise Fee - Gas	323400	240	5,000	3,578	1,422	72%
Franchise Fee - Solid Waste	323700	378	1,700	1,862	(162)	110%
Inspection Fees Collected Due Contractor	329100	1,175		1,175		
Cemetery Fees-Permits	329500	0	50	555	(505)	1110%
Marianne Beck Library, E-Rate	331750	0	8,100	8,100	0	100%
State Grant - Public Safety	334200	11,440	47,860	70,958	(23,098)	148%
State Grant - Other Physical Environment	334390	0	121,069	30,546	90,523	25%
State Revenue Sharing Proceeds	335125	3,861	53,947	31,305	22,642	58%
SRS - Alcoholic Beverage License	335150	0	1,419	1,479	(60)	104%
SRS- Local Govt. 1/2 Cent Sales Tax	335180	10,794	123,063	96,397	26,666	78%
Lake County Water Authority Grant - Stormwater	337310	0	82,280	0	82,280	0%
Library Interlocal Agreement	337710	4,530	54,354	49,569	4,785	91%
Library Expansion - Impact Fees Funds	337720	0	20,707	0	20,707	0%
Lake County Business Tax Receipt	338200	0	500	0	500	0%
Interest from Tax Collector	338900	0	10	0	10	0%
Public Record Requests	341901	0	300	0	300	0%
Smoker Rental	341903	100	600	200	400	33%
Lien Search Charges	341920	150	5,000	2,970	2,030	59%
School Resource Officer Services	342910	50,474	201,434	201,931	(497)	100%
Outside Security Services	342960	0	12,000	12,140	(140)	101%
Sanitation Revenue	343500	32,531	376,225	287,654	88,571	76%
Boat Ramp Decals	343920	244	4,000	3,699	301	92%
Golf Cart Permits	343930	25	1,000	300	700	30%
Miscellaneous Sales	343999	25	900	130	770	14%
Library copies/Faxes	347101	131	1,000	651	349	65%
Service Charge - Special Events	347400	0	400	520	(120)	130%
Court Fines & Forfeits	351100	925	10,000	6,069	3,931	61%
Library - Fines	352100	28	800	583	217	73%
Interest Earnings	361100	3,306	26,216	24,783	1,433	95%
Pd Vest Grant	363400	0	2,500	0	2,500	0%
Disposition of Fixed Assets	364000	0	0	14,539	(14,539)	
Sale - Cemetery Lots	364100	0	1,000	6,660	(5,660)	666%
Donation Historic Board	366930	0	500	730	(230)	146%
Donations - Special Events	366990	0	12,000	32,275	(20,275)	269%
SETTLEMENTS	369300	30	500	30	470	6%
Miscellaneous Revenue	369900	0	0	2,549	(2,549)	
Police Fees Collected	369910	15	300	1,321	(1,021)	440%
Due From Other Funds	381131	0	200,000	0	200,000	0%
Use Of Fund Balance	389900	0	116,764	0	116,764	0%
<b>Total General Fund Revenues</b>		<b>207,688</b>	<b>3,731,327</b>	<b>3,000,789</b>	<b>522,323</b>	<b>80%</b>

**NOTE: THE FIGURES IN THIS REPORT ARE CORRECT AT THE DATE SHOWN BUT ARE NOT AUDITED**

\*Estimated figures for funds not received at the date of this report are marked in:

\*Pending budget amendment

8/7/2025

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

75%

Item 15.

GENERAL FUND EXPENDITURE SUMMARY		Current Month	Annual Budget	YTD Actual	YTD Remaining	Var %
Legislative	511000	2,642	34,339	24,218	10,121	71%
Executive	512000	2,591	43,232	26,866	16,366	62%
Financial And Administrative	513000	86,535	397,933	233,944	163,989	59%
Legal Counsel	514000	8,149	313,000	85,093	227,907	27%
Comprehensive Planning	515000	10,090	130,000	77,766	52,234	60%
Public Works	519000	19,766	233,566	116,757	116,809	50%
Law Enforcement	521000	80,457	1,316,291	912,772	403,520	69%
Other Public Safety-Code Enforcement	529000	5,761	80,956	50,583	30,373	62%
Garbage/Solid Waste Control Services	534000	27,971	324,253	219,529	104,724	68%
Stormwater Maintenance	538000	5,625	259,250	0	259,250	0%
Other Physical Environment-Cemetery	539000	66	2,430	1,044	1,386	43%
Library	571000	12,573	192,976	110,293	82,683	57%
Parks & Recreation	572000	271	65,500	20,905	44,595	32%
Historical Preservation	573000	0	25,753	250	25,503	1%
Special Events	574000	3,832	33,500	31,026	2,474	93%
Other Non Operating Uses Proprietary Funds	950	0	270,248	0	270,248	0%
Total General Fund Expenditure		266,329	3,723,227	1,911,045	1,812,182	51%
Current Increase (Decrease) to Reserves:		(58,641)				

**BANK BALANCES**

Bank Balances- Per Balance Sheet					YTD			
		Opening Balance	Debit/Credit	Closing Balance	Opening Balance	Debit/Credit	Closing Balance	
General Fund	1	1,726,422	(11,947)	1,714,476	557,603	1,156,873	1,714,476	207%
Police Advanced Training Fund	120	2,576	127	2,704	1,548	1,155	2,704	75%
Automation/Telecommunication Fund	125	62	0	62	62	0	62	0%
Special Law Enforcement Trust Fund	126	2,434	0	2,434	2,434	0	2,434	0%
Tree Fund	130	1,815	0	1,815	1,815	0	1,815	0%
Water Impact Fee Fund	140	330,630	4,169	334,799	347,161	(12,362)	334,799	-4%
Parks & Rec Impact Fee Fund	141	(203,601)	1,242	(202,359)	(27,275)	(175,084)	(202,359)	642%
Police Impact Fee Fund	142	281,448	(30,073)	251,375	277,454	(26,080)	251,375	-9%
Infrastructure Fund	150	545,506	(34,260)	511,246	386,377	124,869	511,246	32%
Transportation Fund	152	(6,400)	10,120	3,720	0	3,720	3,720	
Building Services Fund	155	422,903	13,607	436,510	433,134	3,376	436,510	1%
Water Fund	401	269,211	(45,632)	223,579	860,414	(636,835)	223,579	-74%
Wastewater Fund	402	83,198	27,039	110,237	50,000	60,237	110,237	120%
Stormwater Fund	405	11,896	0	11,896	11,896	0	11,896	0%
Cash in Drawer		300	0	300	300	0	300	0%
*Total Amount in Money Market Account (These funds are included in the amounts above)		2,567,343	7,679	2,575,022	2,159,258	415,763	2,575,022	19%

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

75%

Item 15.

**GENERAL FUND EXPENDITURE BREAKDOWN BY DEPARTMENT**

Legislative 511000		Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	1,350	16,200	11,750	4,450	73%
Fica	210	84	1,004	729	276	73%
Medicare	211	20	235	170	65	73%
Software & Annual Maintenance	342	116	1,325	1,194	131	90%
Travel & Per Diem	400	441	1,000	3,308	(2,308)	331%
Telephone & Communications	410	150	2,200	1,492	708	68%
Website	415	483	4,450	3,171	1,279	71%
Printing - General	470	0	125	177	(52)	142%
Employee Appreciation	493	0	2,500	919	1,581	37%
Dues, Subscriptions, Licenses	540	0	1,800	1,142	658	63%
Training/Education/Tuition	550	0	1,500	1,558	(58)	104%
Contributions/Donations	820	0	2,000	150	1,850	8%
<b>Total Legislative Expenditures</b>		<b>2,642</b>	<b>34,339</b>	<b>25,760</b>	<b>8,579</b>	<b>75%</b>
Executive 512000		Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	1,825	24,636	18,690	5,945	76%
Fica	210	106	1,527	1,092	435	72%
Medicare	211	25	357	255	102	71%
ICMA Retirement Contribution	225	182	2,372	1,778	595	75%
Life & Health Ins.	230	454	5,901	3,964	1,937	67%
Workers' Compensation	240	0	739	333	406	45%
Travel & Per Diem	400	0	3,200	1,774	1,426	55%
Dues, Subscription, Licenses	540	0	2,300	1,572	728	68%
Training/Education/Tuition	550	0	2,200	0	2,200	0%
<b>Total Executive Expenditures</b>		<b>2,591</b>	<b>43,232</b>	<b>26,866</b>	<b>13,774</b>	<b>62%</b>
Financial And Administrative 513000		Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	1,675	21,777	16,467	5,309	76%
Salaries	120	5,968	80,300	55,602	24,698	69%
Overtime Wages	140	0	521	41	480	8%
Fica	210	466	6,361	4,403	1,957	69%
Medicare	211	109	1,488	1,030	458	69%
ICMA Retirement Contribution	225	684	9,493	6,616	2,877	70%
Life & Health Ins.	230	1,149	14,867	9,873	4,994	66%
Workers' Compensation	240	507	1,287	1,693	(406)	132%
Accounting & Auditing	320	38,203	38,000	38,203	(203)	101%
Bank Fees	321	0	600	3,137	(2,537)	523%
Other Contractual Services	340	801	9,000	11,533	(2,533)	128%
Software & Annual Maintenance	342	1,339	19,300	9,971	9,329	52%
Codification	347	1,100	5,000	2,342	2,658	47%
Pre Employment Screening	350	0	750	75	675	10%
Travel & Per Diem	400	635	3,800	955	2,845	25%
Telephone & Communications	410	692	12,400	7,287	5,113	59%
Website	415	0	1,000	0	1,000	0%
Freight/Postage/Shipping	420	15	2,000	2,127	(127)	106%
Utility Services	430	600	6,000	4,080	1,920	68%
Rentals & Leases	440	319	2,700	2,954	(254)	109%
Insurance	451	31,890	129,690	127,705	1,985	98%
R & M - Equipment	460	0	200	0	200	0%
R & M - Computer Maint	461	255	3,000	345	2,655	11%
Printing - General	470	0	500	385	116	77%
Advertising	492	0	8,000	4,423	3,577	55%
Office Supplies	510	0	2,800	1,160	1,640	41%
Operating Supplies	520	2	12,000	6,849	5,151	57%
Dues, Subscriptions, Licenses	540	0	1,800	1,097	703	61%
Training/Education/Tuition	550	126	3,300	126	3,174	4%
<b>Total Financial And Administrative Expenditures</b>		<b>86,535</b>	<b>397,933</b>	<b>233,944</b>	<b>77,454</b>	<b>59%</b>

# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

75%

Item 15.

Legal Counsel	514000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Legal Fees	316	8,149	300,000	92,860	207,140	31%
Legal Fees-Code Enforcement	319	0	13,000	382	12,618	3%
Total Legal Counsel Expenditures		8,149	313,000	85,093	219,758	27%
Comprehensive Planning	515000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Town Engineering	316	6,475	70,000	43,738	26,263	62%
Town Planning	318	3,615	60,000	44,119	15,882	74%
Total Comprehensive Planning Expenditures		10,090	130,000	77,766	42,144	60%
Public Works	519000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	1,353	17,584	13,141	4,443	75%
Salaries	120	1,923	25,456	20,299	5,157	80%
Overtime Wages	140	36	5,200	339	4,861	7%
Fica	210	202	2,991	2,059	932	69%
Medicare	211	47	699	481	218	69%
ICMA Retirement Contribution	225	68	4,824	718	4,106	15%
Life & Health Ins.	230	739	8,868	7,047	1,821	79%
Workers' Compensation	240	98	769	675	94	88%
Other Contractual Services	340	10,933	90,000	67,640	22,360	75%
Travel & Per Diem	400	0	500	169	331	34%
Telephone & Communications	410	107	2,150	1,288	862	60%
Utility Services	430	94	1,575	893	682	57%
Rentals & Leases	440	0	2,500	0	2,500	0%
R & M - Equipment	460	0	8,000	102	7,898	1%
R & M - Computer Maint	461	0	500	0	500	0%
R & M - Building	462	1,994	32,000	3,529	28,471	11%
R & M - Vehicles	463	0	1,000	3,470	(2,470)	347%
Office Supplies	510	116	1,000	155	845	15%
Operating Supplies	520	2,056	16,500	5,608	10,892	34%
Gas & Oil	522	0	8,000	7,227	773	90%
Uniforms	523	0	1,000	784	216	78%
Safety Equipment	524	0	1,500	650	850	43%
Dues, Subscriptions, Licenses	540	0	300	0	300	0%
Training/Education/Tuition	550	0	650	250	400	38%
Total Public Services Expenditures		19,766	233,566	116,757	97,043	50%



**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

75%

Item 15.

Law Enforcement	521000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	12,154	158,000	121,185	36,815	77%
Salaries	120	23,846	404,054	298,977	105,077	74%
Police - Reserve Salaries	130	670	20,455	10,170	10,285	50%
Events Payroll	131	0	12,000	11,413	588	95%
Overtime Wages	140	1,953	47,301	37,838	9,463	80%
Police - Incentive Pay	150	620	6,840	5,520	1,320	81%
Fica	210	2,306	39,048	28,755	10,293	74%
Medicare	211	539	9,132	6,725	2,407	74%
Police Retirement Contribution	220	10,847	171,351	129,073	42,278	75%
Life & Health Ins.	230	10,015	157,401	106,592	50,809	68%
Workers' Compensation	240	5,400	21,602	21,602	0	100%
Other Contractual Services	340	133	3,226	1,230	1,997	38%
Software & Annual Maintenance	342	0	11,700	12,273	(573)	105%
Pre Employment Screening	350	0	3,500	1,292	2,208	37%
Travel & Per Diem	400	787	4,500	3,274	1,226	73%
Telephone & Communications	410	1,346	22,000	18,345	3,655	83%
Freight/Postage/Shipping	420	22	300	104	196	35%
Utility Services	430	600	6,000	4,080	1,920	68%
Rentals & Leases	440	11,844	45,100	45,276	(176)	100%
Insurance	451	1,980	8,921	8,412	509	94%
R & M - Equipment	460	78	5,000	7,182	(2,182)	144%
R & M - Computer Maint	461	0	1,500	14	1,486	1%
R & M - Building	462	1,670	2,500	2,556	(56)	102%
R & M - Vehicles	463	2,170	30,000	15,309	14,691	51%
Office Supplies	510	158	2,500	982	1,518	39%
Operating Supplies	520	(9,038)	25,000	13,964	11,036	56%
Gas & Oil	522	0	34,000	21,727	12,273	64%
Uniforms	523	308	5,000	4,161	839	83%
Weapons	525	48	5,000	4,067	933	81%
Dues, Subscriptions, Licenses	540	0	1,500	844	656	56%
Training/Education/Tuition	550	0	6,000	1,600	4,400	27%
Cap Outlay - Equipment	640	0	40,860	41,756	(896)	102%
PD Vest Grant - 09/10	804	0	5,000	6,935	(1,935)	139%
<b>Total Police Expenditures</b>		<b>80,457</b>	<b>1,316,291</b>	<b>912,772</b>	<b>323,063</b>	<b>69%</b>

Other Public Safety-Code Enforcement	529000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Salaries	120	3,696	48,048	36,872	11,176	77%
Overtime Wages	140	0	1,889	364	1,525	19%
Fica	210	219	3,096	2,221	875	72%
Medicare	211	51	724	520	204	72%
ICMA Retirement Contribution	225	370	4,994	3,724	1,270	75%
Life & Health Ins.	230	875	10,494	7,843	2,651	75%
Workers' Compensation	240	199	795	795	(0)	100%
Software & Annual Maintenance	342	58	3,220	522	2,698	16%
Travel & Per Diem	400	0	1,000	530	470	53%
Telephone & Communications	410	85	1,482	855	627	58%
Freight/Postage/Shipping	420	59	400	310	90	77%
Insurance	451	145	579	579	(0)	100%
R & M - Vehicles	463	4	2,000	223	1,777	11%
Printing - General	470	0	150	0	150	0%
Operating Supplies	520	0	150	5	145	3%
Gas & Oil	522	0	900	626	274	70%
Uniforms	523	0	180	0	180	0%
Dues, Subscriptions, Licenses	540	0	105	105	0	100%
Training/Education/Tuition	550	0	750	250	500	33%
<b>Total Other Public Safety-Code Enforcement Expenditures</b>		<b>5,761</b>	<b>80,956</b>	<b>50,583</b>	<b>24,612</b>	<b>62%</b>

Garbage/Solid Waste Control Services	534000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Other Contractual Services	340	27,971	324,253	247,500	76,753	76%
<b>Total Garbage/Solid Waste Control Services Expenditures</b>		<b>27,971</b>	<b>324,253</b>	<b>219,529</b>	<b>76,753</b>	<b>68%</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

75%

Item 15.

Stormwater Maintenance	538000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Other Contractual Services	340	0	259,250	0	259,250	0%
Dues, Subscriptions, Licenses	540	5,625	0	5,625	(5,625)	
Total Stormwater Maintenance Expenditures		5,625	259,250	5,625	253,625	2%
Other Physical Environment (Cemetery)	539000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Software & Annual Maintenance	342	0	930	0	930	0%
Utility Services	430	66	1,500	1,110	390	74%
Total Other Physical Environment (Cemetery) Expenditures		66	2,430	1,044	1,320	43%
Library	571000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	4,308	55,902	45,519	10,383	81%
Salaries	120	2,439	31,712	24,275	7,437	77%
Overtime Wages	140	0	2,000	1,075	925	54%
Fica	210	412	5,556	4,340	1,216	78%
Medicare	211	96	1,299	1,015	284	78%
ICMA Retirement Contribution	225	459	8,961	5,269	3,692	59%
Life & Health Ins.	230	894	20,998	7,999	12,999	38%
Workers' Compensation	240	357	1,427	1,427	(0)	100%
Other Contractual Services	340	667	5,000	6,006	(1,006)	120%
Software & Annual Maintenance	342	116	1,380	1,044	336	76%
Pre Employment Screening	350	0	150	0	150	0%
Travel & Per Diem	400	0	500	161	339	32%
Telephone & Communications	410	64	3,980	5,313	(1,333)	133%
Freight/Postage/Shipping	420	0	100	73	27	73%
Utility Services	430	759	12,000	7,990	4,010	67%
R & M - Computer Maint	461	0	150	0	150	0%
Promotional Activities	480	0	2,000	482	1,518	24%
Employee Appreciation	493	706	500	706	(206)	141%
Office Supplies	510	136	1,000	272	728	27%
Operating Supplies	520	870	6,000	2,367	3,633	39%
Dues, Subscriptions, Licenses	540	0	350	313	37	89%
Training/Education/Tuition	550	0	900	0	900	0%
Cap Outlay - Books & Publications LIBRARY ONLY	660	289	30,707	7,220	23,487	24%
Cap Outlay - Books/Publ - EBooks (LIBRARY ONLY)	662	0	404	0	404	0%
Total Library Expenditures		12,573	192,976	110,293	70,111	57%
Parks And Recreation	572000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Other Contractual Services	340	0	8,000	1,150	6,850	14%
Utility Services	430	271	3,500	2,082	1,418	59%
R & M - Equipment	460	0	50,000	14,500	35,500	29%
R & M - Recreation Equip	468	0	1,000	0	1,000	0%
Operating Supplies	520	0	3,000	3,444	(444)	115%
Total Parks & Recreation Expenditures		271	65,500	20,905	44,324	32%
Historical Preservation	573000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Telephone & Communications	410	0	60	0	60	0%
Office Supplies	510	0	1,000	0	1,000	0%
Operating Supplies	520	0	20,000	0	20,000	0%
Other Non Operating Uses Proprietary Funds	950	0	4,693	250	4,443	5%
Total Historical Preservation Expenditures		0	25,753	250	25,503	1%
Special Events	574000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Other Contractual Services	340	0	22,500	21,276	1,224	95%
Special Events	343	3,832	11,000	13,581	(2,581)	123%
Total Special Events Expenditures		3,832	33,500	31,026	(1,357)	93%

# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

75%

Item 15.

<b>POLICE ADVANCED TRAINING FUND</b>	<b>120</b>				
Police Advanced Training Fund Revenues		Current Month	Annual Budget	YTD Actual	YTD Remaining
Local Law Enforcement Education	351130	127	1,500	1,156	344
Total Police Advanced Training Fund Revenues		127	1,500	1,028	344
Police Advanced Training Fund Expenditures	521000	Current Month	Annual Budget	YTD Actual	YTD Remaining
Travel & Per Diem	400	0	250	0	250
Training/Education/Tuition	550	0	250	0	250
Other Non Operating Uses Proprietary Funds	950	0	1,000	0	1,000
Total Police Advanced Training Fund Expenditures		0	1,500	0	1,500
<b>TREE FUND</b>	<b>130</b>				
Tree Fund Revenues		Current Month	Annual Budget	YTD Actual	YTD Remaining
Code Enforcement Tree Fine	354300	0	1,000	0	0
Total Tree Fund Revenues		0	1,000	0	0
Tree Fund Expenditures	572000	Current Month	Annual Budget	YTD Actual	YTD Remaining
Other Non Operating Uses Proprietary Funds	950	0	1,000	0	1,000
Total Tree Fund Expenditures		0	1,000	0	1,000
<b>WATER IMPACT FEE FUND</b>	<b>140</b>				
Water Impact Fee Fund Revenues		Current Month	Annual Budget	YTD Actual	YTD Remaining
Water Impact Fees	322306	3,938	15,750	3,151	12,599
State Grant - Water Supply System	334310	0	86,241	86,241	(0)
Interest Earnings	361100	1,025	12,296	9,538	2,758
Total Water Impact Fee Fund Revenues		4,963	114,287	94,762	15,357
Water Impact Fee Fund Expenditures	533000	Current Month	Annual Budget	YTD Actual	YTD Remaining
Cap Outlay - Equipment	640	0	86,241	111,293	(25,052)
Other Non Operating Uses Proprietary Funds	950	0	28,046	0	28,046
Total Water Impact Fee Fund Expenditures		0	114,287	111,293	2,995
<b>PARKS &amp; REC IMPACT FEE FUND</b>	<b>141</b>				
Parks & Rec Impact Fee Fund Revenues		Current Month	Annual Budget	YTD Actual	YTD Remaining
Parks & Rec Impact Fees	322303	1,242	5,000	1,242	3,758
Loan Proceeds	384000	0	250,000	0	250,000
Use Of Fund Balance	389900	0	2,100	0	2,100
Total Parks & Rec Impact Fee Fund Revenues		1,242	257,100	0	255,858
Parks & Rec Impact Fee Fund Expenditures		Current Month	Annual Budget	YTD Actual	YTD Remaining
Parks Expansion	615	0	0	172,575	(172,575)
Debt Principal/loan	710	0	44,800	0	44,800
Interfund Loan Repayments	719	0	200,000	0	200,000
Debt Interest/loan	720	0	12,300	0	12,300
Total Parks & Rec Impact Fee Fund Expenditures		0	257,100	172,575	84,525
<b>POLICE IMPACT FEE FUND</b>	<b>142</b>				
Police Impact Fee Fund Revenues		Current Month	Annual Budget	YTD Actual	YTD Remaining
Police Impact Fees	322302	1,323	5,000	1,323	3,677
Interest Earnings	361100	477	5,760	4,471	1,289
Use of Fund Balance	389900	0	29,240	4,471	24,769
Total Police Impact Fee Fund Revenues		1,800	40,000	10,265	29,735
Police Impact Fee Fund Expenditures		Current Month	Annual Budget	YTD Actual	YTD Remaining
Cap Outlay - Vehicles	650	31,873	40,000	31,873	8,127
Total Police Impact Fee Fund Expenditures		31,873	40,000	31,873	8,127

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

75%

Item 15.

<b>INFRASTRUCTURE FUND</b>		<b>150</b>				
Infrastructure Fund Revenues			Current Month	Annual Budget	YTD Actual	YTD Remaining
Discretionary Sales Surtax - Infrastructure Surtax	312630		14,774	212,110	167,394	44,716 79%
Interest Earnings	361100		636	7,680	5,961	1,719 78%
Use of Fund Balance	389900		0	46,788	0	46,788 0%
<b>Infrastructure Fund Revenues Total</b>			<b>15,411</b>	<b>266,578</b>	<b>173,355</b>	<b>93,223 65%</b>
<b>Infrastructure Fund Expenditures</b>			Current Month	Annual Budget	YTD Actual	YTD Remaining
Cap Outlay - Improvements	630		49,670	266,578	64,840	201,738 24%
<b>Total Infrastructure Fund Expenditures</b>			<b>49,670</b>	<b>266,578</b>	<b>15,170</b>	<b>201,738 6%</b>
<b>TRANSPORTATION FUND</b>		<b>152</b>				
Transportation Fund Revenues			Current Month	Annual Budget	YTD Actual	YTD Remaining
County Ninth-Cent Gas Tax	312300		1,147	10,000	8,336	1,664 83%
L.F.T. - First (1 to 6 Cents)	312410		3,964	44,468	35,013	9,455 79%
State Revenue Sharing Proceeds	335125		848	11,842	6,871	4,971 58%
State Reimbursement, Street Lighting	344990		6,688	6,688	6,688	0 100%
<b>Transportation Fund Revenue Total</b>			<b>12,646</b>	<b>72,998</b>	<b>44,261</b>	<b>16,091 61%</b>
Transportation Fund Expenditures	541000		Current Month	Annual Budget	YTD Actual	YTD Remaining
Other Contractual Services	340		0	39,998	30,162	9,836 75%
Street Lighting	431		2,526	28,000	22,169	5,831 79%
Operating Supplies	520		0	2,000	1,840	160 92%
Safety Equipment	524		0	1,000	0	1,000 0%
Road Materials & Supplies	530		0	2,000	0	2,000 0%
<b>Total Transportation Expenditures</b>			<b>2,526</b>	<b>72,998</b>	<b>51,644</b>	<b>18,828 71%</b>
<b>BUILDING SERVICES FUND</b>		<b>155</b>				
Building Services Fund Revenues	524000		Current Month	Annual Budget	YTD Actual	YTD Remaining
Zoning Permit Application Fees	322100		0	5,000	742	4,258 15%
Plan Review (Bldg Inspector - 100%)	322101		0	5,000	0	5,000 0%
Admin Fee (Town - 100%)	322102		0	4,500	0	4,500 0%
Inspection Fees Collected Due Contractor	322304		16,204	60,000	56,448	3,552 94%
Permits Town %	322305		888	30,000	10,311	19,689 34%
Fees Income - DCA/DBPR	322307		403	2,000	1,436	565 72%
Interest Earnings	361100		954	11,528	8,942	2,586 78%
<b>Building Services Fund Revenues Total</b>			<b>18,449</b>	<b>118,028</b>	<b>59,428</b>	<b>40,151 50%</b>
Building Services Fund Expenditures	524000		Current Month	Annual Budget	YTD Actual	YTD Remaining
Executive Salaries	110		1,129	14,910	14,635	275 98%
Salaries	120		730	9,119	8,937	182 98%
Overtime Wages	140		0	600	51	549 8%
Fica	210		112	1,527	1,425	102 93%
Medicare	211		26	357	333	24 93%
ICMA Retirement Contribution	225		137	2,440	1,812	628 74%
Life & Health Ins.	230		324	4,405	3,790	616 86%
Workers' Compensation	240		98	392	392	(0) 100%
Other Contractual Services	340		0	1,419	0	1,419 0%
Contractor - (Bldg Inspector - Progressive)	341		12,608	60,000	43,683	16,317 73%
Software & Annual Maintenance	342		58	860	522	338 61%
Telephone & Communications	410		28	350	252	98 72%
DBPR/DCA Impact Fees	495		0	2,000	0	2,000 0%
Office Supplies	510		0	1,000	97	903 10%
Operating Supplies	520		0	5,000	342	4,658 7%
Other Non Operating Uses Proprietary Funds	950		0	13,649	0	13,649 0%
<b>Building Services Fund Expenditures Total</b>			<b>15,250</b>	<b>118,028</b>	<b>61,021</b>	<b>41,757 52%</b>

**Town of Howey-in-the-Hills**  
**Financial Report for Period June 2025**

75%

Item 15.

<b>WATER FUND</b>		<b>401</b>				
Water Fund Revenues	533000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
State Grant - Water Supply System	334310	0	4,250,000	0	4,250,000	0%
Water Sales	343310	79,617	931,277	662,865	268,412	71%
FEES- NEW CON	343350	536	522,900	536	522,364	0%
Water Sys Improvement Fee	343410	10,480	120,000	94,117	25,883	78%
Penalty Charges	343600	1,539	21,000	14,982	6,018	71%
Utility/Meter Fines	353100	0	4,000	0	4,000	0%
Interest Earnings	361100	1,368	26,520	20,419	6,101	77%
Miscellaneous Revenue	369900	1,525	12,000	13,438	(1,438)	112%
Use Of Fund Balance	389900	0	141,454	0	141,454	0%
<b>Water Fund Revenues Total</b>		<b>95,065</b>	<b>6,029,151</b>	<b>711,299</b>	<b>5,222,795</b>	<b>12%</b>
<b>Water Fund Expenditures</b>		<b>533000</b>				
Water Fund Expenditures	533000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Executive Salaries	110	16,606	219,295	166,311	52,984	76%
Salaries	120	27,472	358,924	261,941	96,983	73%
Overtime Wages	140	2,084	15,500	20,498	(4,998)	132%
Fica	210	2,762	36,811	26,944	9,867	73%
Medicare	211	646	8,609	6,302	2,307	73%
ICMA Retirement Contribution	225	2,394	57,240	23,737	33,503	41%
Life & Health Ins.	230	10,595	135,342	93,312	42,030	69%
Workers' Compensation	240	2,364	9,455	9,455	0	100%
Legal Fees	310	0	30,000	25,003	4,998	83%
Town Engineering	316	1,800	20,000	7,100	12,900	36%
Accounting & Auditing	320	0	14,250	0	14,250	0%
Other Contractual Services	340	26,288	279,152	441,847	(162,695)	158%
Software & Annual Maintenance	342	232	9,600	8,493	1,107	88%
Travel & Per Diem	400	0	500	0	500	0%
Telephone & Communications	410	555	5,103	4,058	1,045	80%
Freight/Postage/Shipping	420	0	200	0	200	0%
Utility Services	430	6,643	44,000	40,334	3,666	92%
Rentals & Leases	440	72	1,500	749	751	50%
Insurance	451	15,538	61,994	62,153	(159)	100%
R & M - Equipment	460	4,419	45,000	6,615	38,385	15%
R & M - Computer Maint	461	0	500	0	500	0%
R & M - Building	462	8,260	5,000	8,260	(3,260)	165%
R & M - Vehicles	463	0	8,100	156	7,944	2%
Printing - General	470	0	100	0	100	0%
Miscellaneous Expenses	490	0	50	0	50	0%
Advertising	492	0	300	0	300	0%
Office Supplies	510	0	1,000	319	681	32%
Operating Supplies	520	9,442	230,890	57,786	173,104	25%
Uniforms	523	0	150	0	150	0%
Safety Equipment	524	67	400	67	333	17%
Dues, Subscriptions, Licenses	540	0	800	352	448	44%
Training/Education/Tuition	550	0	550	190	360	35%
Cap Outlay - Wetland Monitoring	613	0	8,050	0	8,050	0%
Cap Outlay - Improvements	630	16,000	10,000	16,000	(6,000)	160%
Cap Outlay - Water Expansion/System Impr.	633	0	4,260,000	0	4,260,000	0%
Debt Principal/loan	710	0	114,085	115,575	(1,490)	101%
Debt Interest/loan	720	0	30,545	29,054	1,491	95%
Other Non Operating Uses Proprietary Funds	950	0	6,156	0	6,156	0%
<b>Water Fund Expenditures Total</b>		<b>154,238</b>	<b>6,029,151</b>	<b>1,162,798</b>	<b>4,596,540</b>	<b>19%</b>

# Town of Howey-in-the-Hills

## Financial Report for Period June 2025

75%

Item 15.

WASTEWATER FUND		402					
Wastewater Fund Revenues		535000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
State Grant - Sewer	334351		0	254,501	0	254,501	0%
Waste Water, CDD	343515		14,330	120,000	118,026	1,974	98%
Waste Water, Town	343525		11,091	106,000	97,236	8,764	92%
Total Wastewater Fund Revenues			25,420	480,501	189,841	265,240	40%
Wastewater Fund Expenditures		535000	Current Month	Annual Budget	YTD Actual	YTD Remaining	
Legal Fees	310		2,518	0	2,518	(2,518)	0%
Town Engineering	316		300	0	300	(300)	0%
Utility Services	430		39,561	120,000	129,751	(9,751)	108%
R & M - Equipment	460		0	339,334	0	339,334	0%
Other Non Operating Uses Proprietary Funds	950		0	21,167	0	21,167	0%
Wastewater Fund Expenditures Total			42,379	480,501	132,569	347,932	28%