



**SILVER PALMS  
COMMUNITY DEVELOPMENT  
DISTRICT**

**MIAMI-DADE COUNTY  
REGULAR BOARD MEETING  
OCTOBER 16, 2023  
6:00 P.M.**

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

[www.silverpalmscdd.org](http://www.silverpalmscdd.org)  
786.347.2711 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**SILVER PALMS**  
**COMMUNITY DEVELOPMENT DISTRICT**  
Meeting Room at Mercedes Benz of Cutler Bay  
10701 SW 211<sup>th</sup> Street  
Cutler Bay, Florida 33189  
**Regular Board Meeting**  
**October 16, 2023**  
**6:00 p.m.**

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. August 21, 2023 Regular Board Meeting & Public Hearing Minutes.....Page 2
- G. Old Business
- H. New Business
  - 1. Consider Resolution No. 2023-11 – Adopting Fiscal Year 2022/2023 Amended Budget.....Page 7
  - 2. Consider Approval of Landshore Enterprises Proposal for Infrastructure Improvements  
Project Engineering Services, Testing, and Design for Bid & Permit Plans.....Page 12
- I. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 22
- J. Administrative Matters
  - 1. Financial Update.....Page 46
- K. Board Members/Staff: Additional Comments/Requests
  - 1. District Counsel Update on the 2023 Required Ethics Training.....Page 50
- L. Adjourn

SILVER PALMS COMMUNITY  
DEVELOPMENT DISTRICT  
AND FISCAL YEAR 2023/2024  
REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Silver Palms Community Development District will hold Regular Meetings for the Fiscal Year 2023/2024 at 6:00 p.m. in a Meeting Room at Mercedes Benz of Cutler Bay located at 10701 SW211th Street, Cutler Bay, Florida 33189, on the following dates:

October 16, 2023

March 18, 2024

May 20, 2024

August 19, 2024

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 five (5) days prior to the date of the particular meeting. From time to time one or two Supervisors may participate by telephone; therefore, at the location of these meetings there will be a speaker telephone present so that interested persons can attend the meetings at the above location and be fully informed of the discussions taking place either in person or by telephone communication. Meetings may be continued as found necessary to the time and place specified on the record.

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

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 786-347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

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

SILVER PALMS COMMUNITY DEVELOPMENT DISTRICT

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

10/6 23-41/0000686716M

**SILVER PALMS COMMUNITY DEVELOPMENT DISTRICT  
PUBLIC HEARING & REGULAR BOARD MEETING  
AUGUST 21, 2023**

**A. CALL TO ORDER**

The August 21, 2023, Regular Board Meeting of the Silver Palms Community Development District (the “District”) was called to order at 6:00 p.m. in a Meeting Room of Mercedes Benz of Cutler Bay located at 10701 SW 211<sup>th</sup> Street, Cutler Bay, Florida 33189.

**B. PROOF OF PUBLICATION**

Proof of publication was presented that Notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on August 1, 2023, as legally required.

**C. ESTABLISH A QUORUM**

It was determined that the attendance of the following Supervisors constituted a quorum and it was in order to proceed with the meeting: Chairperson Lisa Riley, Vice Chairman Miguel Zaiter and Supervisors Omar Reyes, Bryan Riley and Ashley Riley.

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

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

There were no additions or deletions to the agenda.

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

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

**F. APPROVAL OF MINUTES**

**1. June 5, 2023, Special Board Meeting**

Mrs. Perez presented the minutes of the June 5, 2023, Special Board Meeting and recommended approval.

A **MOTION** was made by Supervisor Bryan Riley, seconded by Supervisor Zaiter and passed unanimously approving the minutes of the June 5, 2023, Special Board Meeting, as presented.

**2. June 26, 2023, Public Hearing & Special Board Meeting**

Mrs. Perez presented the minutes of the June 26, 2023, Special Board Meeting and recommended approval.

A **MOTION** was made by Supervisor Bryan Riley, seconded by Supervisor Zaiter and passed unanimously approving the minutes of the June 26, 2023, Public Hearing & Special Board Meeting, as presented.

Mrs. Perez then recessed the Regular Board Meeting and opened the Public Hearing.

## **G. PUBLIC HEARING**

### **1. Proof of Publication**

Proof of publication was presented that Notice of the Public Hearing had been published in the *Miami Daily Business Review* on August 1, 2023, and August 8, 2023, as legally required.

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

Mrs. Perez then opened the public comment portion of the Public Hearing. There were no comments.

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

### **3. Consider Resolution No. 2023-09 – Adopting a Fiscal Year 2023/2024 Final Budget**

Mrs. Perez presented Resolution No. 2023-09, entitled:

#### **RESOLUTION NO. 2023-09**

#### **A RESOLUTION OF THE SILVER PALMS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2023/2024 BUDGET.**

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

It was noted that the Notices went out with the original increase amount of \$1,124.27 based off the Master Methodology Report. Since then the amount has been reduced on the Supplemental Methodology to \$961.21, thereby reducing the increase amount by \$352.02 vs. the \$515.08 reflected in the notice. Mrs. Perez noted that the O&M had been increased by \$29.11.

A **MOTION** was made by Supervisor Bryan Riley, seconded by Supervisor Ashley Riley and unanimously passed adopting Resolution No. 2023-09, approving the Fiscal Year 2023/2024 Final Budget, as presented and setting the fiscal year 2023/2024 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy).

## **H. OLD BUSINESS**

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

**I. NEW BUSINESS**

**1. Consider Resolution No. 2023-10 – Adopting a Fiscal Year 2023/2024 Meeting Schedule**

Mrs. Perez presented Resolution No. 2023-10, entitled:

**RESOLUTION NO. 2023-10**

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

Mrs. Perez read the title of the resolution into the record and noted that meetings would remain at the same location of the meeting room on the second floor of Mercedes Benz of Cutler Bay located at 10701 SW 211th St, Cutler Bay, Florida 33189, with the start time of 6:00 p.m. on the following dates:

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

A **MOTION** was made by Supervisor Bryan Riley, seconded by Supervisor Ashley Riley and unanimously passed adopting Resolution No. 2023-10, approving the Regular Meeting Schedule for Fiscal Year 2023/2024, holding meetings in the second floor meeting room of Mercedes Benz of Cutler Bay located at 10701 SW 211th Street, Cutler Bay, Florida 33189, with the start time of 6:00 p.m., and further authorizes the advertisement of same, as required by law.

**2. Discussion Regarding Lake Bank**

A lengthy discussion ensued between the Board Members, the District Engineer and District Counsel. The Board was split on the direction for this project and requested that Landshore provide two proposals: one for providing project plans that can be used for bidding and permitting purposes and a second updated proposal for the preparation of plans, permitting processing and work to be conducted, which is to include an optional environmental layer.

Mr. Alvarez confirmed that this project will not exceed the criteria and therefore sealed bids are not required and are optional.

**J. ADMINISTRATIVE MATTERS**

**1. Consider Appointment of Audit Committee and Approval of Evaluation Criteria**

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

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

A **MOTION** was made by Supervisor Bryan Riley, seconded by Supervisor Ashley Riley and unanimously passed appointing the entire District Board as the Auditor Selection Committee.

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

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

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

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

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

## **2. Accept and Receive 2023 District Annual Engineering Report**

Mrs. Perez presented the Annual Engineer's Report, which was provided in the meeting book for the Board's review.

A **MOTION** was made by Supervisor Bryan Riley, seconded by Miguel Zaiter and unanimously passed to accept and receive the District's 2023 Annual Engineer's Report, as presented.

## **3. Financial Report**

Mrs. Perez presented the financials in the meeting book and briefly reviewed them with the Board, pointing out that available funds as of July 31, 2023, were \$220,400.61.

## **4. 2022 Form1 – Statement of Financial Interests**

Mrs. Perez provided an update on the 2022 Financial Interests Disclosure Form 1 and advised, pursuant to the Public Ethics State of Florida website: <http://public.ethics.state.fl.us/search.cfm> that all of the Board Members had complied with this requirement.

**K. BOARD MEMBER/STAFF ADDITIONAL COMMENTS/REQUESTS**

A discussion ensued regarding a home that has been said to have built an outdoor kitchen that may drain into the lake. This information will be forwarded to Miami-Dade County.

Pothole information will also be forwarded to Miami-Dade County.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **MOTION** was made by Supervisor Lisa Riley, seconded by Supervisor Bryan Riley and passed unanimously adjourning the Regular Board Meeting at 6:48 p.m.

**ATTESTED BY:**

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**Secretary/Assistant Secretary**

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**Chairperson/Vice-Chair**



**RESOLUTION NO. 2023-11**

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SILVER PALMS COMMUNITY DEVELOPMENT DISTRICT, THAT:**

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

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

**PASSED, ADOPTED and EFFECTIVE** this 16<sup>th</sup> day of October, 2023.

**ATTEST:**

**SILVER PALMS  
COMMUNITY DEVELOPMENT DISTRICT**

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

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

Silver Palms  
Community Development District

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

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**AMENDED FINAL BUDGET**  
**SILVER PALMS COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 9/29/23</b>
<b>REVENUES</b>			
Administrative Assessments	61,482	61,733	61,733
Maintenance Assessments	38,828	38,828	38,828
Debt Assessments	122,447	122,448	122,448
Interest Income	180	7,518	7,418
<b>TOTAL REVENUES</b>	<b>\$ 222,937</b>	<b>\$ 230,527</b>	<b>\$ 230,427</b>
<b>EXPENDITURES</b>			
<b>ADMINISTRATIVE EXPENDITURES</b>			
Supervisor Fees	5,000	7,800	7,800
Payroll Taxes (Employer)	400	597	597
Management	19,728	19,728	19,728
Secretarial	2,700	2,700	2,700
Legal	8,000	18,000	16,478
Assessment Roll	3,500	3,500	3,500
Audit Fees	3,700	3,800	3,800
Insurance	6,420	6,134	6,134
Legal Advertisements	550	3,300	2,886
Miscellaneous	950	1,100	996
Postage	250	740	722
Office Supplies	500	1,050	1,002
Dues & Subscriptions	175	175	175
Trustee Fee	4,100	4,100	0
Continuing Disclosure Fee	250	250	250
Website Management	1,750	1,750	1,750
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>\$ 57,973</b>	<b>\$ 74,724</b>	<b>\$ 68,518</b>
<b>MAINTENANCE EXPENDITURES</b>			
Lawn Maintenance/Landscaping	24,000	24,000	21,144
Aquatic Maintenance	2,000	1,998	1,998
Maintenance/District Improvements	4,205	2,500	0
Engineering/Inspections	1,900	5,000	4,053
Contingency/Reserve	4,394	2,500	0
<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$ 36,499</b>	<b>\$ 35,998</b>	<b>\$ 27,195</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,472</b>	<b>\$ 110,722</b>	<b>\$ 95,713</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 128,465</b>	<b>\$ 119,805</b>	<b>\$ 134,714</b>
Bond Payments	(115,100)	(116,534)	(116,534)
<b>BALANCE</b>	<b>\$ 13,365</b>	<b>\$ 3,271</b>	<b>\$ 18,180</b>
County Appraiser & Tax Collector Fee	(4,455)	(2,142)	(2,142)
Discounts For Early Payments	(8,910)	(8,619)	(8,619)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (7,490)</b>	<b>\$ 7,419</b>
Carryover From Prior Year		0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (7,490)</b>	<b>\$ 7,419</b>

FUND BALANCE AS OF 9/30/22	\$198,943
FY 2022/2023 ACTIVITY	(\$7,490)
FUND BALANCE AS OF 9/30/23	\$191,453

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

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 9/29/23</b>
<b>REVENUES</b>			
Interest Income	10	2,800	2,755
Bond Proceeds	0	936,257	936,257
NAV Tax Collection	115,100	116,534	116,534
<b>Total Revenues</b>	<b>\$ 115,110</b>	<b>\$ 1,055,591</b>	<b>\$ 1,055,546</b>
<b>EXPENDITURES</b>			
Principal Payments (2014)	80,000	1,080,000	1,080,000
Interest Payments (2014)	33,800	40,211	40,211
Transfer To Capital Projects Fund	0	13,615	13,615
Bond Redemption	1,310	0	0
<b>Total Expenditures</b>	<b>\$ 115,110</b>	<b>\$ 1,133,826</b>	<b>\$ 1,120,211</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ (78,235)</b>	<b>\$ (78,280)</b>

FUND BALANCE AS OF 9/30/22	\$105,957
FY 2022/2023 ACTIVITY	(\$78,235)
FUND BALANCE AS OF 9/30/23	\$27,722

Notes

Interest Fund Balance = \$25,074\*. Revenue Fund Balance = \$2,648\*.  
Interest Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$24,983.  
Capital Projects Bond Proceeds = \$615,743. Total Bond Proceeds = \$1,552,000.  
Total Cost Of Issuance Expenditures = \$129,995.  
Construction Fund Balance As Of 9/30/23 = \$482,059\*

\* Approximate Amounts

**Series 2023 Bond Refunding Information**

Original Par Amount =	\$1,552,000	Annual Principal Payments Due:
Interest Rate =	4.75%	May 1st
Issue Date =	June 2023	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st
Par Amount As Of 9/30/23=	\$1,552,000	

**From:** Miguel Reto <miguel@landshore.com>  
**Sent:** Monday, October 2, 2023 9:21 AM  
**To:** Gloria Perez <gperez@sdsinc.org>  
**Cc:** Angel Camacho <Angel.Camacho@AlvarezEng.com>; Landshore Enterprises, LLC <info@landshore.com>  
**Subject:** RE: Silver Palms CDD

Good morning, Gloria,

I hope you had a nice weekend.

Please see attached our updated engineering proposal. This engineering proposal is for the community to have a set of plans with a proposed method of shoreline restoration along the impacted eroded area, that the community can use for bidding purposes.

If the community would like Landshore to be the one doing the work in addition to the engineering, our estimated costs will be (based on visual observations of the site conditions):

Engineering work (attached proposal)	\$10,800.00
Applying for the permits (no cost)	0.00
Construction estimated cost for the entire shoreline including the UV fabric requested to add to the tubes	\$400,000.00
Total	\$410,800.00

Note: for your budgeting purposes, add permit fees of +/- \$20,000.00

Also, note: The estimated construction costs does not include the berm if the top of the banks is not at the minimum flood criteria of Miami Dade County. This is unknown until the engineering study is performed.

I hope this helps. Let me know if you need anything else.

Thank you.

Regards,  
Miguel Reto  
Project Engineer/Estimator  
*Fort Lauderdale*



**Landshore Enterprises, LLC**  
**d/b/a Erosion Restoration, LLC**  
*"Your Shoreline Protection Specialists"*

**6555 Powerline Rd., Ste. #302**  
**Fort Lauderdale, FL 33309**  
O. 954-327-3300  
F. 954-533-1556

**118 Shamrock Blvd.**  
**Venice, FL 34293**  
O. 941-303-5238  
F. 941-218-6113

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



# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

Silver Palms Community Development District  
c/o: Special District Services, Inc.  
Attn: Ms. Gloria Perez, District Manager  
2501A Burns Road, Palm Beach Gardens, FL 33410

August 28, 2023

Dear Ms. Perez,

Thank you for allowing Landshore Enterprises, LLC d/b/a Erosion Restoration, LLC to offer construction layout and technical-engineering services limited to research and evaluation of current condition with the purpose of construction estimate – assuming non-structural, bio-engineering, or bio-technical shoreline protection or reclamation applications, in accordance to Chapter 472.003(3)(c) of Florida Statutes. Pursuant to your request we prepared proposal which includes the following items.

**Erosion and Sedimentation Control Plan for one(1) lake within the CDD, located at Silver Palms, in Miami-Dade County, Florida - subject to approval by government agencies having jurisdiction.**

#### **Preparation:**

- A. Obtain project specific client/representative and property information, consulting.
- B. Research and investigation with government agencies having jurisdiction.

**Items A-B base fee, including one time mobilization .....\$627.00**

#### **Measuring:**

- C. Mobilization and set-up of equipment.
- D. Establish horizontal and vertical control using existing plan and survey provided by the owner or available from public sources.
- E. Bring vertical elevation, based on nearest County benchmark, if found. Otherwise, set-up a temporary bench mark in reference to observed water table and local landmarks – for contractor's use only. Set-up staff gauge. Verify existing topographic survey, bathymetric survey and soil survey.
- F. Inspect headwalls and outfalls if visible, measure sediment in inlet prior to outfall.
- G. Measure existing control structures, if any exist within subject water bodies.

**Items C-G base fee, including one time mobilization.....\$2,762.00**

#### **Sampling:**

- H. Shallow hand auger drilling
- I. Underwater core extraction with slide hammer and material retention inserts.
- J. Probing for suitable material.

**Items H-J base fee, one (1) sample ..... \$37.00**



# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

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## Testing:

- K. Sieve analysis per ASTM C136.
- L. Texture identification and physical properties analysis, including shear strength test per ASTM D3080 or AASHTO T236.
- M. Dynamic cone penetration test per ASTM D6951 and ASTM Special Technical Publication #399, if necessary.
- N. Determine cohesion and angle of internal friction.
- O. Calculate slope stability.

**Items K-O base fee, for one (1) soil type ..... \$640.00**

## Analysis:

- P. Review slope geometry and soil parameters for compliance with current regulations and compare to originally permitted land development plans (if available) in order to identify potential safety and stability issues above and below water table.
- Q. Suggest composite material combination for protection from elements.
- R. Estimate volumes of in-situ material, determine amount of imported fill, if necessary.
- S. Provide preliminary engineering opinion of probable costs.

**Items P-S base fee ..... \$1,240.00**

## Design:

- T. Prepare set of drawings based on aerial photographs, to scale, in state plane coordinates with cross sections, details, specifications and best management practices for storm water pollution prevention.
- U. Provide civil engineering plans signed and sealed by a Florida Licensed Professional Engineer.
- V. Apply for review and approval from Miami-Dade County.

**Items T-V, base fee ..... \$5,494.00**

**Note: any work in wetlands, flowage easements, preserves, mitigation areas, conservation areas, compensation areas, buffer impact areas and littoral zone may be entirely avoided or partially restricted at sole discretion of Landshore Enterprises, LLC.**

We will schedule the work after acceptance of this proposal, pending receipt of retainer of \$3,780.00. The estimated cost for this work is **Ten Thousand Eight Hundred Dollars (\$10,800.00)**. Should you require services on this project beyond this scope of supply, we would revise this proposal to include items you may add or at your discretion we are available on a time and material basis.







# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

Established more than two decades ago we employ civil, structural, geo-technical, surveying, environmental and other professionals, providing viable customized solutions and highest level of service through innovation in engineering design, advancement and patenting of materials, scientific research and development of new construction technologies.

## **OPTIONAL SERVICES:**

### **Circulation:**

- A. Prepare maintenance of traffic plan.

**Item A, base fee\* ..... \$500.00**

**(\*for Florida Department of Transportation standard details - without detours)**

### **Standard Paragraphs:**

The Standard Form of Agreement between **Silver Palms Community Development District, Inc., Owner**, further referred as "**Client**" and Landshore Enterprises, LLC for technical-engineering services related to construction, design-built services and professional services for Professional Services as published by the National Society of Professional Engineers, The American Consulting Engineers Council and The American Society of Civil Engineers shall govern all aspects, disputes and responsibilities with respect to this contract Document EJCDC E-500, latest edition.

All technical-engineering services, design-built (D-B) services or professional services requested by the Client or government agencies having jurisdiction, which are not specifically outlined in the contract, or requested by the Client as a revision in the scope of the Project will be performed by contract addendum at an agreed upon price or the same will be accomplished at the contract's hourly rates.

It is understood that the selection decision for a contract award may be based on the best value to the Owner from the combination of quality, management expertise, and price, but not necessarily the lowest price or on the lowest priced, technically acceptable proposal.

Design by the D-B contractor usually takes place before and sometimes during construction activities in the D-B contract. When a design is being developed concurrent with construction activities, this is called the "fast-track" approach. The fast-track approach is commonly used to combine design and construction time, which results in the project being completed in a shorter time period. Fast-track approach allows the D-B contractor to design portions of the work, start construction on those designs completed, and continue work while reviewing and designing other portions of the work.

In the Design-Build process, final design solutions are provided by the D-B contractor, not the Client, since the main goal of D-B contract is to ensure the adequacy and quality of desired construction, which were built into the selection criteria during alternative bid evaluation process.



# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

Any additions and/or deletions to the scope of work shall be presented in writing by Landshore Enterprises, LLC and executed by both the Client and Landshore Enterprises, LLC.

Hourly services as stipulated in this contract shall be performed at the company's prevailing rates for the duration of the work efforts associated with this Project. The following rates presently apply:

Professional Engineer	\$190.00/Hour
Structural Engineer	\$200.00/Hour
Design Engineer	\$150.00/Hour
CAD Operator	\$100.00/Hour
Construction Administration	\$ 70.00/Hour

Landshore Enterprises, LLC is not responsible for the means, methods, techniques, sequences and procedures of construction selected by another contractor. It is also not responsible for any failure of another contractor to comply with laws, regulations, ordinances, codes or orders applicable to contractor's furnishing and performing the work proposed by Landshore Enterprises, LLC.

Measurements of lake depth and location data and its further graphical interpretation by Landshore Enterprises, LLC using Geographic Information System (GIS) and its precision and accuracy are limited to the same of the reference information, methods and instruments used. It is understood that information will be collected by Landshore Enterprises, LLC at the request of the Client, for his/her personal use such as providing more accurate estimate and submittal to the government agencies may require different standard or format.

Although every reasonable attempt will be made to present data as accurate as possible Landshore Enterprises, LLC makes no guarantees concerning its measuring, findings or any irregularities of the lake bottom or other parts of this project. By accepting this proposal or distributing information depicted on any plans and documents prepared by Landshore Enterprises, LLC to other parties the recipient hereby agrees to indemnify and hold Landshore Enterprises, LLC harmless and to waive to the fullest extent permitted by law any claim resulting from damages, losses and expenses, including attorneys' fees arising out of or resulting from usage of this information, or cause of action of any nature against Landshore Enterprises, LLC.

### **Project Limitations:**

The Client is responsible to adhere to all applicable Federal, State, County, City, District and any other municipal or local laws, regulations, rules, ordinances and guidelines.

Unless specifically hired to obtain all necessary permits - Landshore Enterprises, LLC will not be liable for any construction or design issues, violations, fines or claims received due to nonconformance and noncompliance to standards or absence of permits (submittal of permit application does not guarantee the approval, additional services such as expediting, meetings with reviewer, etc. may be performed at an hourly rate, at the Client's request).





# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

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## **Casus Fortuitous:**

Neither the Client nor Landshore Enterprises, LLC will be responsible to the other for any delay, failure in performance, loss or damage due to fire, explosion, power blackout, earthquake, volcanic action, flood, the weather elements, strike, embargo, labor disputes, riots, civil or military authority, war, terrorist acts, acts of God, acts or omissions of carriers or suppliers, acts of regulatory or governmental agencies, or other causes beyond the reasonable control, except that the Client must pay for any services rendered.

## **Indemnification and Duty to Defend:**

Prior to the beginning of works outlined in this Contract, the Client shall be responsible to notify the owners and interested parties of all affected properties and utilities and receive their approval.

To the extent provided by law, the Client agrees to indemnify, defend, and hold harmless Landshore Enterprises, LLC and all of its officers, agents, employees, sub-contractors and consultants from any third-party claim, loss, damage, cost, charge, or expense during the performance of this Contract, whether direct or indirect and whether to any person or property to which Landshore Enterprises, LLC or said parties may be subject.

Furthermore, the Client agrees to participate and associate with Landshore Enterprises, LLC in the defense and trial of any damage claim or suit and any related settlement negotiations, shall such arise – within fourteen (14) days of receipt by the Client notice of claim. This provision will continue to apply after the contract ends.

Pursuant to section 558.0035, Florida statutes, an individual employee or agent may not be held individually liable for negligence.

## **Qualifications:**

Landshore Enterprises, LLC agrees that its staff and sub-consultants possess the necessary licenses required by the professional licensing boards having jurisdiction over the services to be provided and that when required, staff members possessing such licenses and qualified to perform the required services shall be assigned to this project.

## **Intellectual Property Rights:**

It is understood that all sketches and calculations, including price quotations which are submitted for this proposal, based on assumptions made by Landshore Enterprises, LLC and data derived from information provided by the Client and public sources – is confidential and will not be shared or distributed to other parties without the written consent of Landshore Enterprises, LLC. All drafting and technical work performed by Landshore Enterprises, LLC or its sub-consultants is hereby declared an intellectual property and protected under copyright law.

After all payments to Landshore Enterprises, LLC will be made in full in accordance to this contract, by virtue of “work for hire” doctrine outlined in Section 101 of the 1976 Copyright Act – Intellectual Property Rights are transferred to the Client who thereby accepts all responsibility and full liability for further use of all printed documents and data.



# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

Please note that State of Florida has a broad public records law under Florida Chapter 119. All state, county, and municipal records are open for personal inspection and copying by ANY person. Landshore Enterprises, LLC hereby disclaim all liability arising from improper usage of its information for any other purposes except from what it was specifically intended and any damages, loss or harm to public welfare that such application or interpretation may possibly cause to the Client or third parties.

## **Permit and Submittal Fees:**

Our contract fees do not include any permit application or processing fees that may be assessed by the governmental agencies having jurisdiction. The total cost of these fees shall be the Client's responsibility.

## **Outside Service and Reproduction Fees:**

The stipulated contract fees do not include the cost of printing, copies, photo processing, long distance phone calls or the services of outside parties. These fees are separate charges, which shall be approved in writing by the Client and invoiced as direct charges.

## **Certificate of Merit:**

The Client shall make no claim for professional negligence, either directly or by way of a cross complaint against Landshore Enterprises, LLC unless the Client has first provided Landshore Enterprises, LLC with a written certification executed by an independent consulting engineer currently practicing in the same discipline as Landshore Enterprises, LLC and licensed in the State of Florida. This certification shall: a) contain the name and license number of the certifier; b) specify the acts or omissions that the certifier contends are not in conformance with the standard of care for a consultant performing professional services under similar circumstances and c) state in detail the basis for the certifiers opinion that such acts or omissions do not conform to the standard of care for the profession. This certificate shall be provided to Landshore Enterprises, LLC not less than thirty (30) days prior of the presentation of any claim or the institution of any arbitration, mediation or judicial proceeding.

## **Client Termination Agreement:**

This Agreement may be terminated without cause but in good faith by either Landshore Enterprises, LLC or the Client. The party terminating the Agreement must provide written notice to the other party ten (10) days prior to the effective date of termination. In the event of termination, Landshore Enterprises, LLC shall be compensated for all services performed prior to the effective date of termination and shall provide the Client with all information acquired by and/or generated by Landshore Enterprises, LLC as a result of performing its contractual obligations, including but not limited to survey data, reports, specifications, plans, and results of soil sampling.

## **Assignability:**

The Client and Landshore Enterprises, LLC, respectively, bind themselves, their partners, successors, assigns and legal representatives of such other party, with respect to all covenants of this Agreement. Neither party hereto shall assign this Agreement without the written consent of the other party.



# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

---

## **Attorney's Fees:**

The laws of the State of Florida shall govern all aspects of the parties' Agreement. In the event of any litigation arising from or related to this agreement or the services provided under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all reasonable costs incurred, including staff time, court costs, attorneys' fees and all other related expenses in such litigation. It is also agreed that such arbitration or litigation take place in Miami-Dade County, Florida.

## **Cooperation and Project Understanding:**

To the extent requested by Landshore Enterprises, LLC, the Client shall make available to Landshore Enterprises, LLC all information in its possession regarding existing and proposed conditions at the site. Such information shall include, but not be limited to engineering reports, plot plans, topographic or hydrographic surveys, soil data including borings, field and laboratory tests, written reports, etc. The Client shall immediately transmit to Landshore Enterprises, LLC any new information concerning site condition which becomes available, and any change in plans or specifications concerning the Project to the extent such information may affect Landshore Enterprises, LLC performance of the Services. The Client agrees, upon 24 hours oral or written notice, to provide a representative at the job site to supervise and coordinate the Services. Landshore Enterprises, LLC shall not be liable for any inaccurate or incorrect advice, judgment or decision which is based on any inaccurate information furnished by the Client and the Client shall indemnify Landshore Enterprises, LLC or its Consultants against claims, demands, or liability arising out of, or contributed to, by such inaccurate information.

The Client agrees to provide entry to the project site for Landshore Enterprises, LLC employees and consultants with proper identification for the purposes outlined in this contract. Lock-out charges will be assessed on an hourly basis for any delay exceeding one hour.

## **Non-Solicitation and Hiring of Employees:**

To promote an optimum working relationship, the Client agrees in good faith not to directly or indirectly employ or otherwise engage any employee of Landshore Enterprises, LLC or any person employed by Landshore Enterprises, LLC within the prior twelve-month period without the prior written consent of Landshore Enterprises, LLC. This restriction shall apply during the term of and for a period of one (1) year after the termination of this Agreement. The Client further agrees that loss of any such employee would involve considerable financial loss of an amount that could not be readily established by Landshore Enterprises, LLC. Therefore, in the event that the Client should breach this provision and without limiting any other remedy that may be available to Landshore Enterprises, LLC, the Client shall pay to Landshore Enterprises, LLC a sum equal to the employee's current annual salary plus twelve (12) additional months of the employee's current annual salary for training of a new employee as liquidated damages.

## **Invoicing and Payment:**

Landshore Enterprises, LLC will submit invoices monthly during the progress of work under this contract as a proration of the services completed to date. In some cases, invoicing may occur upon completion of a phase of the project or completion of the project. Retainers, when required, will be deducted from the final payment for the Project.



# *Landshore Enterprises, LLC*

*Streambank & Shoreline protection/stabilization/reclamation  
Environmental Engineering, Erosion Control, Construction Management  
d/b/a Erosion Restoration*

Payment for services is due upon receipt of invoice and shall be made within 15 days of receipt of invoice. If payment is not received in 30 days from the date invoiced, Landshore Enterprises, LLC reserves the right to cease all work on the Project. After 60 days of non-payment, we will exercise the right to file a lien against the project.

The Client agrees to pay for any costs of collection, including, but not limited to lien costs, court costs or attorneys' fees involved in or arising out of collecting any unpaid or past due balances.

Landshore Enterprises, LLC shall not be liable to the Client or any third party for claims arising from suspension and termination of work due to the Client's failure to provide timely payment.

Any charges held to be in dispute shall be called to our attention within fifteen (15) days of receipt of invoice and the Client and Landshore Enterprises, LLC shall work together in good faith to resolve their differences. If a portion of the invoice is disputed within 15 days, the Client shall be obligated to pay the undisputed portion of the invoice. If unable to resolve differences in thirty (30) days, Landshore Enterprises, LLC shall have the right to suspend or terminate service.

If the proposed services and fees are acceptable, please affix the signature of a duly authorized officer in the space provided and provide requested information for our records and return an executed copy to this office. Your request for services is greatly appreciated.

The undersigned signatories acknowledge that they are duly authorized to sign and bind the party for whom they are signing for. The undersigned signatories further acknowledge that their actions and signatures have been approved by the corporation or other legal entity for whom they are acting or signing.

Sincerely,  
Landshore Enterprises, LLC

\_\_\_\_\_  
**Signature**

**Proposal Acceptance:**

**The stated fees, conditions and terms are accepted. Payment for services will be made as stipulated above.  
You are authorized to perform the work specified.**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Name, Title**

\_\_\_\_\_  
**Date**

October 16, 2023

RE: Silver Palms Community Development District

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

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

The current auditor for the Silver Palms Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2023, September 30, 2024 and September 30, 2025 audits. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 audit is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$3,700.00. And the proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,800.00. The approved fee for the fiscal year ending September 30, 2022 audit, which Grau & Associates has completed, was \$3,800.00. The proposed Audit Fee budget for Fiscal Year 2023/2024 is \$3,800.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

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

Special District Services, Inc.





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **SILVER PALMS**

**Community Development District**

Proposal Due: September 27, 2023  
4:00PM

**Submitted to:**

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

**Submitted by:**

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

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

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 27, 2023

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

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

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

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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

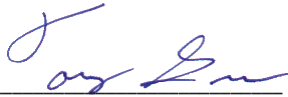
### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates

  
\_\_\_\_\_  
Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

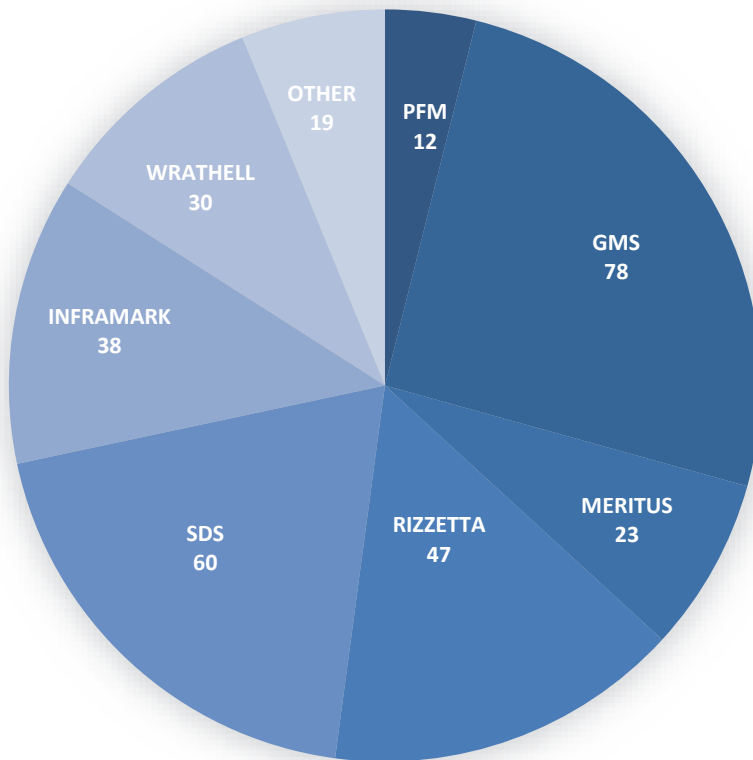
## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*58 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 18+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*38 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

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

- Tony Grau

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

-Racquel McIntosh

## **YOUR ENGAGEMENT TEAM**

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

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

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



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

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



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

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

**Experience**

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

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

**Education**

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

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**Clients Served** (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

***Professional Associations/Memberships***

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

***Professional Education*** (over the last two years)

**Course**

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

**Hours**

24  
58  
82 (includes of 4 hours of Ethics CPE)



## Racquel C. McIntosh, CPA

### Partner

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

#### Experience

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

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

#### Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

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#### Clients Served (partial list)

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

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

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

#### Professional Associations/ Memberships

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

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

38  
56  
94 (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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

### Dunes Community Development District

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

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### Two Creeks Community Development District

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

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### Journey's End Community Development District

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

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

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

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

## **Proposed segmentation of the engagement**

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



## **Phase I - Preliminary Planning**

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

### **During this phase we will perform the following activities:**

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



## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

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

### **Communications**

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

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

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

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

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

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

Silver Palms  
Community Development District

**Financial Report For  
September 2023**



**Silver Palms Community Development District**  
**Budget vs. Actual**  
**October 2022 through September 2023**

	<b>Oct 22 - Sept 23</b>	<b>22/23 Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Income</b>				
363.100 · Admin Assessments	61,733.01	61,482.00	251.01	100.41%
363.101 · Maintenance Assessments	38,828.30	38,828.00	0.30	100.0%
363.810 · Debt Assessment	122,448.20	122,447.00	1.20	100.0%
363.820 · Debt Assessment-Paid To Trustee	-116,533.75	-115,100.00	-1,433.75	101.25%
363.830 · County Tax Collector Fee	-2,142.39	-4,455.00	2,312.61	48.09%
363.831 · Discounts for Early Payments	-8,618.55	-8,910.00	291.45	96.73%
369.401 · Interest Income	7,418.29	180.00	7,238.29	4,121.27%
<b>Total Income</b>	<b>103,133.11</b>	<b>94,472.00</b>	<b>8,661.11</b>	<b>109.17%</b>
<b>Expense</b>				
511.122 · Payroll Tax Expense	596.70	400.00	196.70	149.18%
511.131 · Supervisors Fees	7,800.00	5,000.00	2,800.00	156.0%
511.306 · Lawn Maint/Landscaping	21,143.99	24,000.00	-2,856.01	88.1%
511.307 · Aquatic Maintenance	1,997.94	2,000.00	-2.06	99.9%
511.308 · Maint/District Improvements	0.00	4,205.00	-4,205.00	0.0%
511.309 · Contingency/Reserve	0.00	4,394.00	-4,394.00	0.0%
511.310 · Engineering	4,053.74	1,900.00	2,153.74	213.36%
511.311 · Management Fees	19,728.00	19,728.00	0.00	100.0%
511.312 · Secretarial Fees	2,700.00	2,700.00	0.00	100.0%
511.315 · Legal Fees	16,478.00	8,000.00	8,478.00	205.98%
511.318 · Assessment/Tax Roll	3,500.00	3,500.00	0.00	100.0%
511.320 · Audit Fees	3,800.00	3,700.00	100.00	102.7%
511.450 · Insurance	6,134.00	6,420.00	-286.00	95.55%
511.480 · Legal Advertisements	2,885.68	550.00	2,335.68	524.67%
511.512 · Miscellaneous	996.18	950.00	46.18	104.86%
511.513 · Postage and Delivery	722.32	250.00	472.32	288.93%
511.514 · Office Supplies	1,001.98	500.00	501.98	200.4%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.733 · Trustee Fees	0.00	4,100.00	-4,100.00	0.0%
511.734 · Continuing Disclosure Fee	250.00	250.00	0.00	100.0%
511.750 · Website Management	1,749.96	1,750.00	-0.04	100.0%
<b>Total Expense</b>	<b>95,713.49</b>	<b>94,472.00</b>	<b>1,241.49</b>	<b>101.31%</b>
<b>Net Income</b>	<b>7,419.62</b>	<b>0.00</b>	<b>7,419.62</b>	<b>100.0%</b>

**SILVER PALMS COMMUNITY DEVELOPMENT DISTRICT  
MONTHLY FINANCIAL REPORT  
SEPTEMBER 2023**

	<b>Annual Budget 10/1/22 - 9/30/23</b>	<b>Actual Sep-23</b>	<b>Year To Date Actual 10/1/22 - 9/30/23</b>
<b>REVENUES</b>			
Administrative Assessments	61,482	0	61,733
Maintenance Assessments	38,828	0	38,828
Debt Assessments	122,447	0	122,448
Interest Income	180	0	7,418
<b>Total Revenues</b>	<b>\$ 222,937</b>	<b>\$ -</b>	<b>\$ 230,427</b>
<b>EXPENDITURES</b>			
<b>Maintenance Expenditures</b>			
Lawn Maintenance/Landscaping	24,000	1,450	21,144
Aquatic Maintenance	2,000	167	1,998
Maintenance/District Improvements	4,205	0	0
Engineering/Inspections	1,900	0	4,053
Contingency/Reserve	4,394	0	0
<b>Total Maintenance Expenditures</b>	<b>\$ 36,499</b>	<b>\$ 1,617</b>	<b>\$ 27,195</b>
<b>Administrative Expenditures</b>			
Supervisor Fees	5,000	0	7,800
Payroll Taxes (Employer)	400	0	597
Management	19,728	1,644	19,728
Secretarial	2,700	225	2,700
Legal	8,000	0	16,478
Assessment Roll	3,500	3,500	3,500
Audit Fees	3,700	0	3,800
Insurance	6,420	0	6,134
Legal Advertisements	550	89	2,886
Miscellaneous	950	10	996
Postage	250	56	722
Office Supplies	500	67	1,002
Dues & Subscriptions	175	0	175
Trustee Fee	4,100	0	0
Continuing Disclosure Fee	250	250	250
Website Management	1,750	146	1,750
<b>Total Administrative Expenditures</b>	<b>\$ 57,973</b>	<b>\$ 5,987</b>	<b>\$ 68,518</b>
<b>Total Expenditures</b>	<b>\$ 94,472</b>	<b>\$ 7,604</b>	<b>\$ 95,713</b>
<b>Revenues Less Expenditures</b>	<b>\$ 128,465</b>	<b>\$ (7,604)</b>	<b>\$ 134,714</b>
Bond Payments	(115,100)	0	(116,534)
<b>Balance</b>	<b>\$ 13,365</b>	<b>\$ (7,604)</b>	<b>\$ 18,180</b>
County Appraiser & Tax Collector Fee	(4,455)	0	(2,142)
Discounts For Early Payments	(8,910)	0	(8,619)
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ (7,604)</b>	<b>\$ 7,419</b>
Carryover From Prior Year	0	0	0
<b>Net Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ (7,604)</b>	<b>\$ 7,419</b>

<b>Bank Balance As Of 9/30/23</b>	<b>\$ 216,095.73</b>
<b>Accounts Payable As Of 9/30/23</b>	<b>\$ 9,733.59</b>
<b>Accounts Receivable As Of 9/30/23</b>	<b>\$ -</b>
<b>Available Funds As Of 9/30/23</b>	<b>\$ 206,362.14</b>

**SILVER PALMS CDD  
TAX COLLECTIONS  
2022-2023**

#	ID#	PAYMENT FROM	DATE	FOR	Tax Collect Receipts	Interest Received	Commissions Paid	Discount	Net From Tax Collector	Admin. Assessment Income (Before Discounts & Fee)	Maint Assessment Income (Before Discounts & Fee)	Debt Assessment Income (Before Discounts & Fee)	Admin. Assessment Income (After Discounts & Fee)	Maint Assessment Income (After Discounts & Fee)	Debt Assessment Income (After Discounts & Fee)	Debt Assessments Paid to Trustee
									\$222,757.00	\$61,482.00	\$38,828.00	\$ 122,447.00	\$61,482.00	\$38,828.00	\$ 122,447.00	
									\$209,572.00	\$57,973.00	\$36,499.00	\$ 115,100.00	\$57,973.00	\$36,499.00	\$ 115,100.00	115,100.00
1	1	Miami-Dade Tax Collector	11/23/22	NAV Taxes	\$ 11,059.40		\$ (106.03)	\$ (455.94)	\$ 10,497.43	\$ 3,052.40	\$ 1,927.65	\$ 6,079.35	\$ 2,897.28	\$ 1,829.65	\$ 5,770.50	\$ 5,770.50
2	2	Miami-Dade Tax Collector	11/25/22	NAV Taxes	\$ 18,840.25		\$ (180.87)	\$ (753.61)	\$ 17,905.77	\$ 5,199.96	\$ 3,284.06	\$ 10,356.23	\$ 4,942.02	\$ 3,121.15	\$ 9,842.60	\$ 9,842.60
3	3	Miami-Dade Tax Collector	12/07/22	NAV Taxes	\$ 167,345.75		\$ (1,606.52)	\$ (6,693.83)	\$ 159,045.40	\$ 46,187.88	\$ 29,170.18	\$ 91,987.69	\$ 43,896.95	\$ 27,723.40	\$ 87,425.05	\$ 87,425.05
4	4	Miami-Dade Tax Collector	12/22/22	NAV Taxes	\$ 13,299.00		\$ (127.89)	\$ (509.80)	\$ 12,661.31	\$ 3,670.56	\$ 2,318.16	\$ 7,310.28	\$ 3,494.56	\$ 2,207.00	\$ 6,959.75	\$ 6,959.75
5	5	Miami-Dade Tax Collector	01/11/23	NAV Taxes	\$ 4,998.67		\$ (48.27)	\$ (172.13)	\$ 4,778.27	\$ 1,379.62	\$ 871.25	\$ 2,747.80	\$ 1,318.72	\$ 832.85	\$ 2,626.70	\$ 2,626.70
6	Int - 1	Miami-Dade Tax Collector	02/13/23	Interest		\$ 133.85			\$ 133.85	\$ 133.85			\$ 133.85			\$ -
7	6	Miami-Dade Tax Collector	03/08/23	NAV Taxes	\$ 3,324.75		\$ (32.91)	\$ (33.24)	\$ 3,258.60	\$ 917.64	\$ 579.54	\$ 1,827.57	\$ 899.35	\$ 568.00	\$ 1,791.25	\$ 1,791.25
8	7	Miami-Dade Tax Collector	04/07/23	NAV Taxes	\$ 1,673.93		\$ (16.74)		\$ 1,657.19	\$ 461.93	\$ 291.80	\$ 920.20	\$ 457.29	\$ 288.90	\$ 911.00	\$ 911.00
9	Int - 2	Miami-Dade Tax Collector	05/17/23	Interest		\$ 13.17			\$ 13.17	\$ 13.17			\$ 13.17			\$ -
10	8	Miami-Dade Tax Collector	06/23/23	NAV Taxes/Interest (TC)	\$ 2,216.50	\$ 99.74	\$ (23.16)		\$ 2,293.08	\$ 711.50	\$ 385.66	\$ 1,219.08	\$ 704.38	\$ 381.80	\$ 1,206.90	\$ 1,206.90
11	Int - 3	Miami-Dade Tax Collector	08/09/23	Interest		\$ 4.50			\$ 4.50	\$ 4.50			\$ 4.50			\$ -
12									\$ -							\$ -
13									\$ -							\$ -
14									\$ -							\$ -
15									\$ -							\$ -
					\$ 222,758.25	\$ 251.26	\$ (2,142.39)	\$ (8,618.55)	\$ 212,248.57	\$ 61,733.01	\$ 38,828.30	\$ 122,448.20	\$ 58,762.07	\$ 36,952.75	\$ 116,533.75	\$ 116,533.75

Assessment Roll:  
\$222,758.25

Note: \$222,757, \$61,482, \$38,828 and \$122,447 are 2022/2023 Budgeted assessments before discounts and fees.  
\$209,572, \$57,973, \$36,499 and \$115,100 are 2022/2023 Budgeted assessments after discounts and fees.

\$ 222,758.25	
\$ 251.26	\$ 212,248.57
\$ (61,733.01)	\$ (58,762.07)
\$ (38,828.30)	\$ (36,952.75)
\$ (122,448.20)	\$ (116,533.75)
\$ -	\$ -

## MEMORANDUM

TO: District Manager

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

DATE: June 6, 2023

RE: Required Ethics Training

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

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

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

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

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

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

## CHAPTER 2023-121

### Committee Substitute for House Bill No. 199

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

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

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

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

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

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

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

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

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

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

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

(2)

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

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

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



Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.