

NEWPORT ISLES

COMMUNITY DEVELOPMENT DISTRICT

December 18, 2023

BOARD OF SUPERVISORS

REGULAR MEETING AND

AUDIT COMMITTEE

MEETING AGENDA

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Newport Isles Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

December 11, 2023

Board of Supervisors
Newport Isles Community Development District

Dear Board Members:

The Board of Supervisors of the Newport Isles Community Development District will hold a Regular Meeting and Audit Committee Meeting on December 18, 2023 at 10:00 a.m., at WRA Engineering, 7978 Cooper Creek Blvd., Suite 102, University Park, Florida 34201. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Supervisor Charlie Peterson (*the following will be provided in a separate package*)
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - B. Membership, Obligations and Responsibilities
 - C. Financial Disclosure Forms
 - I. Form 1: Statement of Financial Interests
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - III. Form 1F: Final Statement of Financial Interests
 - D. Form 8B – Memorandum of Voting Conflict
4. Consideration of Resolution 2024-01, Appointing and Removing Officers of the District and Providing for an Effective Date
5. Ratification of Direct Purchase Orders
 - A. #01-2133-002 - DPO [CO #1 Atlantic TNG]
 - B. #01-2133-002 - DPO [CO #2 Atlantic TNG]
 - C. #01-2133-002 - DPO [CO #6 Atlantic TNG]

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

- D. #01-2133-004 - DPO [CO #1 Ferguson]
 - E. #01-2133-004 - DPO [CO #2 Ferguson]
6. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
 7. Review of Response to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondents
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking
 8. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
 9. Consider Recommendation of Audit Selection Committee
 - Award of Contract
 10. Acceptance of Unaudited Financial Statements as of October 31, 2023
 11. Approval of July 17, 2023 Public Hearing and Regular Meeting Minutes
 12. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *WRA Engineering, LLC*
 - C. District Manager: *Wrathell, Hunt & Associates, LLC*
 - NEXT MEETING DATE: February 19, 2024 at 10:00 AM
 - QUORUM CHECK

SEAT 1	SUSAN COLLINS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	RICHARD JAMES	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	CHARLIE PETERSON	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	CLIFTON FISCHER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	JAKE ESSMAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO


13. Board Members' Comments/Requests

14. Public Comments

15. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Kristen Suit at (410) 207-1802.

Sincerely,



Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 943 865 3730

NEWPORT ISLES

COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT APPOINTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Newport Isles Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District’s Board of Supervisors desires to appoint and remove Officers of the District.

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

SECTION 1. The following is/are appointed as Officer(s) of the District effective December 18, 2023:

_____ is appointed Chair

_____ is appointed Vice Chair

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of December 18, 2023:

George Misenhelder Assistant Secretary

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED THIS 18TH DAY OF DECEMBER, 2023.

ATTEST:

**NEWPORT ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

5A

DIRECT PURCHASE ORDER FORM

Newport Isles CDD
C/O Ripa & Associates
1409 Tech Blvd., Suite 1
Tampa, FL 33619
Phone: (813) 623-6777

Project: Newport Isles MG

DPO # 01-2133-002 - OPO

CO # 1

To: Atlantic TNG

Date: 7/18/2023

Attention: Raquel Martinez

Job # 01-2133

CC: 02-302

Approved By: KS

QTY	UNITS	DESCRIPTION	UNIT PRICE	AMOUNT
1	LS	E/W Road 02-302 Storm Structures	\$ 140,461.30	\$140,461.30
			Tax Exempt	
			Total	\$140,461.30

Remarks

See Attached QUOTE

CC:



SALES ORDER

PO BOX 729
SARASOTA, FL 34230
(941) 355-2988
www.AtlanticTNG.com

DATE: 7/12/2023
BILL TO: NEWPORT ISLES CDD
C/O: RIPA
ATTN: NATE SIMMONS 813-623-6777

PROJECT: NEWPORT EAST-WEST ROADWAY
COUNTY: MANATEE

QTY	DESCRIPTION	UNIT COST	AMOUNT
STORM			
31	4' X 4' THROAT INLET, 6" WALL, 6" TOP SLAB, NOSING #SD-03, SD-05, SD-06, SD-07, SD-08, SD-09, SD-10, SD-11, SD-12, SD-13, SD-14, SD-15, SD-40, SD-42, S-43, S-46, SD-16, SD-17, SD-18, SD-19, SD-20, SD-26, SD-31, SD-32, SD-21, SD-22, SD-23, SD-24, SD-33, SD-34, SD-35	3,215.75	\$99,688.25
2	4' X 5' THROAT INLET, 6" WALL, 6" TOP SLAB, NOSING #SD-02, SD-36	4,122.05	\$8,244.10
2	4' X 5' THROAT INLET, J BOTTOM, 6" WALL, 8" REDUCER, 6" TOP SLAB, NOSING #SD-25, SD-27	4,921.00	\$9,842.00
1	4' X 6' THROAT INLET, J BOTTOM, 6" WALL, 8" REDUCER, 6" TOP SLAB, NOSING #SD-29	5,324.75	\$5,324.75
1	5' X 6' THROAT INLET, J BOTTOM, 6" WALL, 8" REDUCER, 6" TOP SLAB, NOSING #SD-28	5,070.15	\$5,070.15
37	USF # 1110-NG RING AND COVER	287.85	\$10,650.45
4	9' FOOTERS FOR FLARED END SECTIONS	410.40	\$1,641.60

NOTE

TOTAL \$140,461.30

LIFTING APPARATUSES ARE AVAILABLE UPON REQUEST, FOR AN ADDITIONAL CHARGE.

UNLESS SPECIFIED HEREIN, TESTING BY INDEPENDENT LABS IS NOT INCLUDED. IF REQUIRED, ADDITIONAL CHARGES WILL APPLY.

THANK YOU FOR THE OPPORTUNITY TO WORK WITH RIPA ON THIS PROJECT.

RAQUEL MARTINEZ /

NOTES: 1) SALES ORDER MUST BE SIGNED AND RETURNED ALONG WITH NOTICE TO OWNER INFORMATION PRIOR TO FABRICATION. 2) PRICES DO NOT INCLUDE SALES TAX. 3) PRICES INCLUDE FREIGHT F.O.B. JOB SITE (IN FULL TRUCKLOAD QUANTITIES) UNLESS STATED OTHERWISE 4) BUYER RESPONSIBLE TO UNLOAD WHEN APPLICABLE. 5) EVERY EFFORT WILL BE MADE TO MEET SCHEDULED DATES, HOWEVER DELIVERY DATES ARE NOT GUARANTEED AND NOT SUBJECT TO BACKCHARGES. 6) PRICES CONTINGENT UPON APPROVAL OF SUBMITTAL DRAWINGS. 7) CONTRACT SUBJECT TO TERMS AND CONDITIONS OF ATLANTIC TNG, LLC. 8) FAILURE OF CONTRACTOR TO PAY ATLANTIC TNG TIMELY SHALL BE A DEFAULT AND ATLANTIC TNG, IN ADDITION TO OTHER REMEDIES, MAY UPON SEVEN (7) DAYS WRITTEN NOTICE STOP WORK PENDING PAYMENT. 9) NOTWITHSTANDING OTHER LANGUAGE IN ANY DOCUMENT, CONTRACTOR SHALL GIVE ATLANTIC TNG FIVE (5) DAYS WRITTEN NOTICE OF AND THE OPPORTUNITY PROMPTLY TO CURE ANY PROBLEM WITH THE WORK THAT MAY BECOME THE SUBJECT OF A BACKCHARGE. OR SUCH BACKCHARGE SHALL BE WAIVED BY CONTRACTOR. 10) SUBJECT TO WARRANTIES, FINAL PAYMENT SHALL CONSTITUTE ACCEPTANCE OF THE WORK. 11) NOTWITHSTANDING OTHER LANGUAGE IN ANY DOCUMENT, PAYMENT TO CONTRACTOR BY OWNER IS NOT A CONDITION PRECEDENT TO CONTRACTOR'S PAYMENT TO ATLANTIC TNG. 12) IN NO EVENT SHALL THE CONTRACTOR REQUIRE ATLANTIC TNG TO PROVIDE AN UNCONDITIONAL WAIVER OR RELEASE OF CLAIM, EITHER PARTIAL OR FINAL, PRIOR TO RECEIVING PAYMENT OR IN AN AMOUNT IN EXCESS OF WHAT HAS BEEN PAID, AND ANY SUCH WAIVER OR RELEASE SHALL BE VOID. 13) ATLANTIC TNG CANNOT BE RESPONSIBLE FOR TYPOS OR OTHER ERRORS AND RESERVES THE RIGHT TO CANCEL ANY ORDERS ARISING FROM SUCH ERRORS.

PLEASE SIGN AND RETURN

CONFIRMING ORDER ONLY. PAY FROM INVOICE.

SIGNATURE

TITLE

DATE

TERM: Net 30 days.

"We now accept all major credit cards (*), checks by mail, and/or wire transfers at no charge."

*** A 3% Credit Card fee will be added to transactions**

If tax exempt, please attach owner's certificate and original blanket certificate to Sales Order.

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

5B

DIRECT PURCHASE ORDER FORM

Newport Isles CDD
C/O Ripa & Associates
1409 Tech Blvd., Suite 1
Tampa, FL 33619
Phone: (813) 623-6777

Project: Newport Isles MG

DPO # 01-2133-002 - OPO

CO # 2

To: Atlantic TNG

Date: 7/31/2023

Attention: Raquel Martinez

Job # 01-2133

CC: 02-302

Approved By: KS

QTY	UNITS	DESCRIPTION	UNIT PRICE	AMOUNT
1	LS	Mass Grade 02-302 Storm Structures	\$ 5,243.00	\$5,243.00
			Tax Exempt	
			Total	\$5,243.00

Remarks

See Attached QUOTE

CC:



SALES ORDER

PO BOX 729
SARASOTA, FL 34230
(941) 355-2988
www.AtlanticTNG.com

DATE: 7/19/2023

PROJECT: NEWPORT ISLES

ADDED MANHOLE

BILL TO: **NEWPORT ISLES CDD** C/O RIPA

COUNTY: MANATEE

ATTN: NATE SIMMONS 813-623-6777

SPECS: MANATEE COUNTY

QTY	DESCRIPTION	UNIT COST	AMOUNT
STORM			
1	4' X 6' STORM MANHOLE, 6" WALL, 8" REDUCING SLAB - #CS-WL12W.003	\$4,950.00	\$ 4,950.00
1	USF #170-CE RING AND COVER	\$293.00	\$ 293.00

NOTES

TO BE DELIVERED WITH EXISTING NEWPORT ISLES

TOTAL	\$ 5,243
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UNLESS SPECIFIED HEREIN, TESTING BY INDEPENDENT LABS IS NOT INCLUDED.
IF REQUIRED, ADDITIONAL CHARGES WILL APPLY.
THANK YOU FOR THE OPPORTUNITY TO WORK WITH RIPA ON THIS PROJECT.

JOE ABRAHAM

NOTES: 1) SALES ORDER MUST BE SIGNED AND RETURNED ALONG WITH NOTICE TO OWNER INFORMATION PRIOR TO FABRICATION. 2) PRICES DO NOT INCLUDE SALES TAX. 3) PRICES INCLUDE FREIGHT F.O.B. JOB SITE (IN FULL TRUCKLOAD QUANTITIES) UNLESS STATED OTHERWISE 4) BUYER RESPONSIBLE TO UNLOAD WHEN APPLICABLE. 5) EVERY EFFORT WILL BE MADE TO MEET SCHEDULED DATES, HOWEVER DELIVERY DATES ARE NOT GUARANTEED AND NOT SUBJECT TO BACKCHARGES. 6) PRICES CONTINGENT UPON APPROVAL OF SUBMITTAL DRAWINGS. 7) CONTRACT SUBJECT TO TERMS AND CONDITIONS OF ATLANTIC TNG, LLC. 8) FAILURE OF CONTRACTOR TO PAY ATLANTIC TNG TIMELY SHALL BE A DEFAULT AND ATLANTIC TNG, IN ADDITION TO OTHER REMEDIES, MAY UPON SEVEN (7) DAYS WRITTEN NOTICE STOP WORK PENDING PAYMENT. 9) NOTWITHSTANDING OTHER LANGUAGE IN ANY DOCUMENT, CONTRACTOR SHALL GIVE ATLANTIC TNG FIVE (5) DAYS WRITTEN NOTICE OF AND THE OPPORTUNITY PROMPTLY TO CURE ANY PROBLEM WITH THE WORK THAT MAY BECOME THE SUBJECT OF A BACKCHARGE, OR SUCH BACKCHARGE SHALL BE WAIVED BY CONTRACTOR. 10) SUBJECT TO WARRANTIES, FINAL PAYMENT SHALL CONSTITUTE ACCEPTANCE OF THE WORK. 11) NOTWITHSTANDING OTHER LANGUAGE IN ANY DOCUMENT, PAYMENT TO CONTRACTOR BY OWNER IS NOT A CONDITION PRECEDENT TO CONTRACTOR'S PAYMENT TO ATLANTIC TNG. 12) IN NO EVENT SHALL THE CONTRACTOR REQUIRE ATLANTIC TNG TO PROVIDE AN UNCONDITIONAL WAIVER OR RELEASE OF CLAIM, EITHER PARTIAL OR FINAL, PRIOR TO RECEIVING PAYMENT OR IN AN AMOUNT IN EXCESS OF WHAT HAS BEEN PAID, AND ANY SUCH WAIVER OR RELEASE SHALL BE VOID. 13) ATLANTIC TNG CANNOT BE RESPONSIBLE FOR TYPOS OR OTHER ERRORS AND RESERVES THE RIGHT TO CANCEL ANY ORDERS ARISING FROM SUCH ERRORS.

PLEASE SIGN AND RETURN

CONFIRMING ORDER ONLY. PAY FROM INVOICE.

SIGNATURE

TITLE

DATE

TERM: **Net 30 days.**

"We now accept all major credit cards (*), checks by mail, and/or wire transfers at no charge."

*** A 3% Credit Card fee will be added to transactions**

If tax exempt, please attach owner's certificate and original blanket certificate to Sales Order.

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

5C

DIRECT PURCHASE ORDER FORM

Newport Isles CDD
C/O Ripa & Associates
1409 Tech Blvd., Suite 1
Tampa, FL 33619
Phone: (813) 623-6777

Project: Newport Isles MG

DPO # 01-2133-002 - OPO

CO # 6

To: Atlantic TNG

Date: 11/7/2023

Attention: Megan Kitchner

Job # 01-2133

CC: 02-302

Approved By: KS

QTY	UNITS	DESCRIPTION	UNIT PRICE	AMOUNT
1	LS	N/S Road 02-302 Storm Structures	\$ 6,074.30	\$6,074.30
			Tax Exempt	
			Total	\$6,074.30

Remarks

See Attached QUOTE

CC:



SALES ORDER

PO BOX 729
SARASOTA, FL 34230
(941) 355-2988
www.AtlanticTNG.com

DATE: 11/6/2023
BILL TO: NEWPORT ISLES CDD C/O RIPA
ATTN: NATE SIMMONS 813-623-6777

PROJECT: NEWPORT ISLES - ADDON
COUNTY: MANATEE

QTY	DESCRIPTION	UNIT COST	AMOUNT
STORM			
2	4' X 4' CURB INLET TYPE 1, 6" WALL, 6" TOP SLAB #S-58, S-59	\$2,799.65	\$5,599.30
2	USF #1110-M	\$237.50	\$475.00
TOTAL			\$6,074.30

LIFTING APPARATUSES ARE AVAILABLE UPON REQUEST, FOR AN ADDITIONAL CHARGE.

UNLESS SPECIFIED HEREIN, TESTING BY INDEPENDENT LABS IS NOT INCLUDED.
IF REQUIRED, ADDITIONAL CHARGES WILL APPLY.

THANK YOU FOR THE OPPORTUNITY TO WORK WITH RIPA ON THIS PROJECT.

MARLENE FERNANDEZ

NOTES: 1) SALES ORDER MUST BE SIGNED AND RETURNED ALONG WITH NOTICE TO OWNER INFORMATION PRIOR TO FABRICATION. 2) PRICES DO NOT INCLUDE SALES TAX. 3) PRICES INCLUDE FREIGHT F.O.B. JOB SITE (IN FULL TRUCKLOAD QUANTITIES) UNLESS STATED OTHERWISE 4) BUYER RESPONSIBLE TO UNLOAD WHEN APPLICABLE. 5) EVERY EFFORT WILL BE MADE TO MEET SCHEDULED DATES, HOWEVER DELIVERY DATES ARE NOT GUARANTEED AND NOT SUBJECT TO BACKCHARGES. 6) PRICES CONTINGENT UPON APPROVAL OF SUBMITTAL DRAWINGS. 7) CONTRACT SUBJECT TO TERMS AND CONDITIONS OF ATLANTIC TNG, LLC. 8) FAILURE OF CONTRACTOR TO PAY ATLANTIC TNG TIMELY SHALL BE A DEFAULT AND ATLANTIC TNG, IN ADDITION TO OTHER REMEDIES, MAY UPON SEVEN (7) DAYS WRITTEN NOTICE STOP WORK PENDING PAYMENT. 9) NOTWITHSTANDING OTHER LANGUAGE IN ANY DOCUMENT, CONTRACTOR SHALL GIVE ATLANTIC TNG FIVE (5) DAYS WRITTEN NOTICE OF AND THE OPPORTUNITY PROMPTLY TO CURE ANY PROBLEM WITH THE WORK THAT MAY BECOME THE SUBJECT OF A BACKCHARGE, OR SUCH BACKCHARGE SHALL BE WAIVED BY CONTRACTOR. 10) SUBJECT TO WARRANTIES, FINAL PAYMENT SHALL CONSTITUTE ACCEPTANCE OF THE WORK. 11) NOTWITHSTANDING OTHER LANGUAGE IN ANY DOCUMENT, PAYMENT TO CONTRACTOR BY OWNER IS NOT A CONDITION PRECEDENT TO CONTRACTOR'S PAYMENT TO ATLANTIC TNG. 12) IN NO EVENT SHALL THE CONTRACTOR REQUIRE ATLANTIC TNG TO PROVIDE AN UNCONDITIONAL WAIVER OR RELEASE OF CLAIM, EITHER PARTIAL OR FINAL, PRIOR TO RECEIVING PAYMENT OR IN AN AMOUNT IN EXCESS OF WHAT HAS BEEN PAID, AND ANY SUCH WAIVER OR RELEASE SHALL BE VOID. 13) ATLANTIC TNG CANNOT BE RESPONSIBLE FOR TYPOS OR OTHER ERRORS AND RESERVES THE RIGHT TO CANCEL ANY ORDERS ARISING FROM SUCH ERRORS.

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**CONFIRMING ORDER ONLY.
PAY FROM INVOICE.**

SIGNATURE

TITLE

DATE

TERM: Net 30 days.

"We now accept all major credit cards (*), checks by mail, and/or wire transfers at no charge."

** A 3% Credit Card fee will be added to transactions*

If tax exempt, please attach owner's certificate and original blanket certificate to Sales Order.

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

5D

DIRECT PURCHASE ORDER FORM

Newport Isles CDD
 C/O Ripa & Associates
 1409 Tech Blvd., Suite 1
 Tampa, FL 33619
 Phone: (813) 623-6777

Project: Newport Isles MG

DPO # 01-2133-004 - OPO

CO # 1

To: Ferguson

Date: 9/8/2023

Attention: Philip Lack

Job # 01-2133

CC:

Approved By: KS

QTY	UNITS	DESCRIPTION	UNIT PRICE	AMOUNT
		<i>N/S Roadway</i>		
1	LS	02-320 Forcemain	\$ 29,467.36	\$29,467.36
1	LS	02-320 Reclaim	\$ (7,967.71)	\$ (7,967.71)
		Tax Exempt	Total	\$21,499.65

Remarks

See Attached QUOTE

CC:

Deliver To: From: Philip Lack Comments:
--

FEL-SARASOTA, FL WATERWORKS
 Price Quotation
 Phone: 941-379-8989
 Fax: 941-379-3797

Bid No: B537812
Bid Date: 08/10/23
Quoted By: PSL

Cust Phone: 561-571-0010
Terms: NET 10TH PROX

Customer: NEWPORT ISLES CDD
 DPO # 012133004
 NEWPORT ISLES MG
 C/O RIPA & ASSOCIATES
 BOCA RATON, FL 33431

Ship To: NEWPORT ISLES CDD
 DPO # 012133004
 NEWPORT ISLES MG
 C/O RIPA & ASSOCIATES
 BOCA RATON, FL 33431

Cust PO#:

Job Name: ADDS/DEDUCTS 8/9

Item	Description	Quantity	Net Price	UM	Total
FORCEMAIN ADDITIONS					

DDMB1245CTF	12 MJ C153 PERMOX 45 BEND L/A *X	5	755.980	EA	3779.90
VGAPV12MGN	12 DI MJ EPOX PLG VLV MANATEE *X	1	3437.500	EA	3437.50
AD86250	VLV OVERTORQUE PROT	1	1263.160	EA	1263.16
I461SW	2PC SC CI VLV BX 19-22 WTR	1	75.000	EA	75.00
SBOXLOK4	4 BOXLOK VLV BX ALIGNER	1	18.450	EA	18.45
RBPVTM12	3 BRS PLUG VLV ID - 12	1	18.000	EA	18.00
BP2B202CNG15T2T	2X15 202CNG TEST BX W/ BLAC LID *X	1	40.390	EA	40.39
SSLCEX12	12 PVC WDG REST GLND *ONELOK E-COAT	12	110.840	EA	1330.08
PMJBCGAS12EPDM	12 MJ GSKT & BLU BOLT PK W/ EPDM	12	77.510	EA	930.12
SPWPEC12THC	12 PVC BELL REST BLUE BLT E-COAT	4	270.660	EA	1082.64
DR18GP12	12 C900 DR18 PVC GJ GREE PIPE	140	44.630	FT	6248.20
SP-DSCP34424	24 X .344 STL CASING PIPE	86	106.820	FT	9186.52
SP-SSC1224	12X24 SS CASING SPACER	16	115.425	EA	1846.80
SP-CES1224	12X24 CASING END SEAL	2	105.300	EA	210.60

RECLAIM ADDITIONS					

MJTLA12X	12X8 MJ C153 TEE L/A	1	346.800	EA	346.80
MJ4LAX	8 MJ C153 45 BEND L/A	4	122.400	EA	489.60
MJSCAPLAX	8 MJ C153 SLD CAP L/A	1	69.120	EA	69.12
AFC2612DLAFMM	12 DI MJ RW OL SS STEM VLV L/A	2	2771.550	EA	5543.10
AFC2608DLAFMM	8 DI MJ RW OL SS STEM VLV L/A	1	1404.900	EA	1404.90
I461SSR	3PC SC CI VLV BX 19-22 SQ RECL	3	90.000	EA	270.00
SBOXLOK4	4 BOXLOK VLV BX ALIGNER	3	18.450	EA	55.35
RBGVTM12RC	3 BRS GATE VLV ID RECL WTR 12	2	18.000	EA	36.00
RBGVTMXRC	3 BRS GATE VLV ID RECL WTR 8	1	18.000	EA	18.00
BP2B202CNG15T2T	2X15 202CNG TEST BX W/ BLAC LID *X	3	40.390	EA	121.17
SSLCEX12	12 PVC WDG REST GLND *ONELOK E-COAT	6	110.840	EA	665.04
PMJBCGAS12EPDM	12 MJ GSKT & BLU BOLT PK W/ EPDM	6	77.510	EA	465.06
SSLCEX8	8 PVC WDG REST GLND *ONELOK E-COAT	12	55.690	EA	668.28
PMJBCGASXEPDM	8 MJ GSKT & BLU BOLT PK W/ EPDM	12	58.370	EA	700.44
SPWPEC8THC	8 PVC BELL REST BLUE BLT E-COAT	2	142.290	EA	284.58
DR18PPX	8 C900 DR18 PVC GJ PURP PIPE	60	21.120	FT	1267.20
DSCP25018	18 X .250 STL CASING PIPE	39	8938.540	C	3486.03

HOW ARE WE DOING? WE WANT YOUR FEEDBACK!

Scan the QR code or use the link below to complete a survey about your bids:



<https://survey.medallia.com/?bidsorder&fc=44&on=65511>

Fax: 941-379-3797

15:57:22 AUG 31 2023

Reference No: B537812

Item	Description	Quantity	Net Price	UM	Total
SP-SSCSX18	8X18 SS CASING SPACER	8	91.800	EA	734.40
SP-CSESX18	8X18 CASING END SEALS	2	87.750	EA	175.50

	RETURN PER PLAN REVISION				

AFT350PX	8 CL350 CL DI FASTITE PIPE	2080	-32.970	FT	-68577.60
T3888805	20X300 POLYWRAP F/ 3 - 8 DIP LAVE	2100	-0.600	FT	-1260.00
AFT350P12	12 CL350 CL DI FASTITE PIPE	340	-46.230	FT	-15718.20
T3888810	27X300 POLYWRAP F/ 10 - 12 DI LAVE	600	-1.110	FT	-666.00
SSLDEX8	8 DIP WDG REST GLND *ONELOK E-COAT	86	-45.230	EA	-3889.78
SSLDEX12	12 DIP WDG REST GLND *ONELOK E-COAT	34	-97.680	EA	-3321.12

	ADDITIONAL PER PLAN REVISION				

DR18PPX	8 C900 DR18 PVC GJ PURP PIPE	2080	21.120	FT	43929.60
DR18PP12	12 C900 DR18 PVC GJ PURP PIPE	340	44.630	FT	15174.20
P744130832	10GA SLD HFCCS PE30 WIRE PURP 500	5000	200.544	M	1002.72
SSLCEX8	8 PVC WDG REST GLND *ONELOK E-COAT	86	55.690	EA	4789.34
SSLCEX12	12 PVC WDG REST GLND *ONELOK E-COAT	34	110.840	EA	3768.56

Net Total: \$21499.65
Tax: \$0.00
Freight: \$0.00
Total: \$21499.65

Quoted prices are based upon receipt of the total quantity for immediate shipment (48 hours). SHIPMENTS BEYOND 48 HOURS SHALL BE AT THE PRICE IN EFFECT AT TIME OF SHIPMENT UNLESS NOTED OTHERWISE. QUOTES FOR PRODUCTS SHIPPED FOR RESALE ARE NOT FIRM UNLESS NOTED OTHERWISE.

CONTRACTOR CUSTOMERS: IF YOU HAVE DBE/MBE/WBE/VBE/SDVBE/SBE GOOD FAITH EFFORTS DIVERSITY GOALS/ REQUIREMENTS ON A FEDERAL, STATE, LOCAL GOVERNMENT, PRIVATE SECTOR PROJECT, PLEASE CONTACT YOUR BRANCH SALES REPRESENTATIVE IMMEDIATELY PRIOR TO RECEIVING A QUOTE/ORDER.

Seller not responsible for delays, lack of product or increase of pricing due to causes beyond our control, and/or based upon Local, State and Federal laws governing type of products that can be sold or put into commerce. This Quote is offered contingent upon the Buyer's acceptance of Seller's terms and conditions, which are incorporated by reference and found either following this document, or on the web at <https://www.ferguson.com/content/website-info/terms-of-sale>
 Govt Buyers: All items are open market unless noted otherwise.

LEAD LAW WARNING: It is illegal to install products that are not "lead free" in accordance with US Federal or other applicable law in potable water systems anticipated for human consumption. Products with *NP in the description are NOT lead free and can only be installed in non-potable applications. Buyer is solely responsible for product selection.



HOW ARE WE DOING? WE WANT YOUR FEEDBACK!

Scan the QR code or use the link below to complete a survey about your bids:

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NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

5 E

DIRECT PURCHASE ORDER FORM

Newport Isles CDD
 C/O Ripa & Associates
 1409 Tech Blvd., Suite 1
 Tampa, FL 33619
 Phone: (813) 623-6777

Project: Newport Isles MG

DPO # 01-2133-004 - OPO

CO # 2

To: Ferguson

Date: 9/11/2023

Attention: Philip Lack

Job # 01-2133

CC:

Approved By: KS

QTY	UNITS	DESCRIPTION	UNIT PRICE	AMOUNT
		<i>E/W Blvd</i>		
1	LS	02-320 Forcemain	\$ 279,628.26	\$279,628.26
1	LS	02-320 Watermain	\$ 474,238.52	\$474,238.52
1	LS	02-320 Reclaim	\$ 426,006.16	\$426,006.16
		Tax Exempt	Total	\$1,179,872.94

Remarks

See Attached QUOTE

CC:

Bid No.....: B537108
Bid Date...:
Quoted By: PSL
Customer.: NEWPORT ISLES CDD
 DPO # 012133004
 NEWPORT ISLES MG
 C/O RIPA & ASSOCIATES
 BOCA RATON, FL 33431

8/2/2023

Cust Phone: 561-571-0010
Terms.....: NET 10TH PROX
Ship To.....: NEWPORT ISLES CDD
 DPO # 012133004
 NEWPORT ISLES MG
 C/O RIPA & ASSOCIATES
 BOCA RATON, FL 33431
Job Name.: NEWPORT EW ISLES TOL

Cust PO#..:

Item	Description	Quantity	Net Price	UM	Total
	NEWPORT ISLES EW BLVD TOL				
	FORCEMAIN				
DR18GPU	6 C900 DR18 PVC GJ GREE PIPE	2060	12.18	FT	25090.8
DR18GPX	8 C900 DR18 PVC GJ GREE PIPE	40	20.89	FT	835.6
DR18GP10	10 C900 DR18 PVC GJ GREE PIPE	1420	31.35	FT	4451.7
DR18GP12	12 C900 DR18 PVC GJ GREE PIPE	1400	44.15	FT	6181.0
P744130532	10GA SLD HFCCS PE30 WIRE GREE 500	10500	222.5	M	2336.25
3M7100254633	6X500 FT 7904 EMS SWR TAPE GREE	10	1100.19	EA	11001.9
E155208	2X108 150 SER GREE ID TAPE	8	5	EA	40
SPWPEC6THC	6 PVC BELL REST BLUE BLT E-COAT	13	85.13	EA	1106.69
SPWPEC8THC	8 PVC BELL REST BLUE BLT E-COAT	1	142.29	EA	142.29
SPWPEC10THC	10 PVC BELL REST BLUE BLT E-COAT	18	247.28	EA	4451.04
SPWPEC12THC	12 PVC BELL REST BLUE BLT E-COAT	19	270.65	EA	5142.35
DSCP25014	14 X .250 STL CASING PIPE	79	6666.67	C	5266.67
DSCP25020	20 X .250 STL CASING PIPE	166	8000	C	13280
BP2B202CNG15T2T	2X15 202CNG TEST BX W/ BLAC LID *X	6	38.01	EA	228.06
DDMB611CTF	6 MJ C153 PERMOX 11-1/4 BEND L/A *X	3	335	EA	1005
DDMB622CTF	6 MJ C153 PERMOX 22-1/2 BEND L/A *X	5	330	EA	1650
DDMB645CTF	6 MJ C153 PERMOX 45 BEND L/A *X	10	342	EA	3420
DDMB690CTF	6 MJ C153 PERMOX 90 BEND L/A *X	1	369.75	EA	369.75
DDMP6CTF	6 MJ C153 PERMOX SLD PLG *X	1	276.1	EA	276.1
SP-CESU14	6X14 CASING END SEAL	4	68.79	EA	275.16
RBPVTMU	3 BRS PLUG VLV ID - 6	5	18	EA	90
PMJBCGASUEPDM	6 MJ GSKT & BLU BOLT PK W/ EPDM	49	56.76	EA	2781.24
VGAPV06MGN	6 DI MJ EPOX PLG VLV MANATEE *X	5	1412.43	EA	7062.15
SSLCEX6	6 PVC WDG REST GLND *ONELOK E-COAT	48	43.46	EA	2086.08
SP-SSCSU14	6X14 SS CASING SPACER	14	73.93	EA	1035.02
DDMB811CTF	8 MJ C153 PERMOX 11-1/4 BEND L/A *X	1	453	EA	453
DDMB822CTF	8 MJ C153 PERMOX 22-1/2 BEND L/A *X	2	469.5	EA	939
DDMB845CTF	8 MJ C153 PERMOX 45 BEND L/A *X	2	472.5	EA	945
DDMK8CTF	8 MJ C153 PERMOX SLD CAP L/A *X	1	360	EA	360
RBPVTMX	3 BRS PLUG VLV ID - 8	2	18	EA	36
PMJBCGASXEPDM	8 MJ GSKT & BLU BOLT PK W/ EPDM	16	63.1	EA	1009.6
VGAPV08MGN	8 DI MJ EPOX PLG VLV MANATEE *X	2	2005.65	EA	4011.3
SSLCEX8	8 PVC WDG REST GLND *ONELOK E-COAT	16	64.26	EA	1028.16
DDMB1011CTF	10 MJ C153 PERMOX 11-1/4 BEND L/A	5	629.5	EA	3147.5
DDMB1045CTF	10 MJ C153 PERMOX 45 BEND L/A *X	12	631	EA	7572
DDMK10CTF	10 MJ C153 PERMOX SLD CAP L/A *X	1	453.5	EA	453.5
SP-CSES1020	10X20 CASING END SEAL	8	91.29	EA	730.32
SP-SSCS1020	10X20 SS CASING SPACER	30	94.5	EA	2835
RBPVTM10	3 BRS PLUG VLV ID - 10	7	18	EA	126
PMJBCGAS10EPDM	10 MJ GSKT & BLU BOLT PK W/ EPDM	52	66.513	EA	3458.68
VGAPV10MGN	10 DI MJ EPOX PLG VLV MANATEE *X	7	2529.41	EA	17705.87
SSLCEX10	10 PVC WDG REST GLND *ONELOK E-COAT	52	121.45	EA	6315.4
DDMT108CTF	10X8 MJ C153 PERMOX TEE L/A *X	1	798.5	EA	798.5
DDMB1211CTF	12 MJ C153 PERMOX 11-1/4 BEND L/A	4	766	EA	3064
RBPVTM12	3 BRS PLUG VLV ID - 12	1	18	EA	18
PMJBCGAS12EPDM	12 MJ GSKT & BLU BOLT PK W/ EPDM	15	87.537	EA	1313.06
DDML12CTF	12 MJ C153 PERMOX LONG SLV L/A *X	2	811	EA	1622
VGAPV12MGN	12 DI MJ EPOX PLG VLV MANATEE *X	1	3197.67	EA	3197.67
SSLCEX12	12 PVC WDG REST GLND *ONELOK E-COAT	15	127.9	EA	1918.5
DDMR1210CTF	12X10 MJ C153 PERMOX RED L/A *X	1	685.5	EA	685.5
SBOXLOK4	4 BOXLOK VLV BX ALIGNER	15	24.21	EA	363.15
I461SS	2PC SC CI VLV BX 19-22 SWR	15	85	EA	1275

AD86250	VLV OVERTORQUE PROT	15	1263.16	EA	18947.4
	WATERMAIN				
AX41250100	1X100 CTS 250 PSI NSF BLUE	100	0.7	FT	70
AX42250100	2X100 CTS 250 PSI NSF BLUE	100	2.4	FT	240
DR18BPU	6 C900 DR18 PVC GJ BLUE PIPE	140	12.18	FT	1705.2
DR18BPX	8 C900 DR18 PVC GJ BLUE PIPE	620	20.89	FT	12951.8
DR18BP12	12 C900 DR18 PVC GJ BLUE PIPE	4900	44.15	FT	216335
P744130232	10GA SLD HFCCS PE30 WIRE BLUE 500	11000	222.5	M	2447.5
SPWPEC8THC	8 PVC BELL REST BLUE BLT E-COAT	9	142.29	EA	1280.61
SPWPEC12THC	12 PVC BELL REST BLUE BLT E-COAT	59	270.65	EA	15968.35
DSCP25018	18 X .250 STL CASING PIPE	68	8938.547	C	6078.21
SP-DSCP34424	24 X .344 STL CASING PIPE	367	106.82	FT	39202.94
FB41444WNL	LF 1 CTS COMP X FIP BALL CURB LW	4	148.72	EA	594.88
FFB11004NL	LF 1 MIP X CTS PJ BALL CORP ST	4	80.48	EA	321.92
FINSERT52	1 CTS PET / HDPE DR9 INS STFNR	8	2.41	EA	19.28
FC8477NL	LF 2 MIP X CTS PJ COUP	14	115.31	EA	1614.34
FINSERT55	2 CTS PET INS STFNR	14	3.31	EA	46.34
FNWCGAALK	2 ALUM QCK COUP A	7	4.26	EA	29.82
FNWCGDCALK	2 ALUM DUST CAP	7	8.66	EA	60.62
AFC2502DLAFSS	2 DI THRD RW OL SS STEM VLV L/A	7	422.1	EA	2954.7
RBGVTMK	3 BRS GATE VLV ID - 2	7	18	EA	126
BP2B202CNG15T2T	2X15 202CNG TEST BX W/ BLAC LID *X	8	38.01	EA	304.08
E155205	2X108 150 SER BLUE ID TAPE	12	5	EA	60
AFCB84BLAOLPNMAN	5-1/4 B84B HYD 40 OL L/A NEW MAN	7	3000	EA	21000
PMJBCGASUEPDM	6 MJ GSKT & BLU BOLT PK W/ EPDM	21	56.76	EA	1191.96
AFC2606DLAFMM	6 DI MJ RW OL SS STEM VLV L/A	7	882.9	EA	6180.3
SSLCEX6	6 PVC WDG REST GLND *ONELOK E-COAT	14	43.46	EA	608.44
RBGVTMU	3 BRS GATE VLV ID - 6	7	18	EA	126
3M7100254242	6X500 FT 7903 EMS WTR TAPE BLUE	11	1100.19	EA	12102.09
SP-CSESX18	8X18 CASING END SEALS	4	83.57	EA	334.28
SP-SSCSX18	8X18 SS CASING SPACER	16	87.43	EA	1398.88
MJSTLAXU	8X6 MJ C153 SWVL TEE L/A	1	245.85	EA	245.85
PMJBCGASXEPDM	8 MJ GSKT & BLU BOLT PK W/ EPDM	67	63.1	EA	4227.7
MJ1LAX	8 MJ C153 11-1/4 BEND L/A	5	124.3	EA	621.5
MJ2LAX	8 MJ C153 22-1/2 BEND L/A	3	136.95	EA	410.85
MJ4LAX	8 MJ C153 45 BEND L/A	11	140.25	EA	1542.75
MJTLAX	8 MJ C153 TEE L/A	1	255.2	EA	255.2
SSLCEX8	8 PVC WDG REST GLND *ONELOK E-COAT	64	64.26	EA	4112.64
AFC2608DLAFMM	8 DI MJ RW OL SS STEM VLV L/A	8	1404.9	EA	11239.2
RBGVTMX	3 BRS GATE VLV ID - 8	8	18	EA	144
MJTAPLAXK	8X2 MJ C153 TAP CAP L/A	3	107.8	EA	323.4
F202BS905IP4	8X1 IP DBL SS STRP BRS SDL DI/PVC	1	246.24	EA	246.24
SP-CES1224	12X24 CASING END SEAL	8	100.29	EA	802.32
SP-CSS1320	12X24 CASCADE CASING SPACER	66	109.929	EA	7255.31
MJSTLA12U	12X6 MJ C153 SWVL TEE L/A	6	353.65	EA	2121.9
PMJBCGAS12EPDM	12 MJ GSKT & BLU BOLT PK W/ EPDM	140	87.538	EA	12255.32
MJ1LA12	12 MJ C153 11-1/4 BEND L/A	8	248.05	EA	1984.4
MJ2LA12	12 MJ C153 22-1/2 BEND L/A	2	264.55	EA	529.1
MJ4LA12	12 MJ C153 45 BEND L/A	23	302.5	EA	6957.5
MJLSLA12	12X12 MJ C153 LONG SLV L/A	2	278.85	EA	557.7
MJTLA12	12 MJ C153 TEE L/A	3	508.2	EA	1524.6
SSLCEX12	12 PVC WDG REST GLND *ONELOK E-COAT	132	127.9	EA	16882.8

AFC2612DLAFMM	12 DI MJ RW OL SS STEM VLV L/A	17	2771.55	EA	47116.35
RBGVTM12	3 BRS GATE VLV ID - 12	17	18	EA	306
MJTCAPLA12K	12X2 MJ C153 TAP CAP L/A	4	177.1	EA	708.4
MJRLA12X	12X8 MJ C153 RED L/A	1	173.25	EA	173.25
MJTLA12X	12X8 MJ C153 TEE L/A	1	396.55	EA	396.55
F202BS1320IP4	12X1 IP DBL SS STRP BRS SDL DI/PVC	3	339.17	EA	1017.51
SBOXLOK4	4 BOXLOK VLV BX ALIGNER	39	24.21	EA	944.19
RAYAA2BP	BLUE 2W PAVEMENT MRKR W/ PAD *Z	7	5	EA	35
S6423WNL	MANACNTY WTR MTR BX NON-LCK BLUE *X	7	90.35	EA	632.45
I461SW	2PC SC CI VLV BX 19-22 WTR	39	85	EA	3315
	RECLAIM				
AX62250100	2X100 CTS DR9 250 PSI REC PURP	200	2.4	FT	480
3M7100254465	6X500 FT 7908 EMS RECLMD TAPE PURP	11	1100.19	EA	12102.09
E155200	2X108 150 SER PURP ID TAPE	12	5	EA	60
SPWPEC8THC	8 PVC BELL REST BLUE BLT E-COAT	8	142.29	EA	1138.32
SPWPEC12THC	12 PVC BELL REST BLUE BLT E-COAT	59	270.65	EA	15968.35
DSCP25018	18 X .250 STL CASING PIPE	161	8938.547	C	14391.06
SP-DSCP34424	24 X .344 STL CASING PIPE	211	106.82	FT	22539.02
FNWCGAALK	2 ALUM QCK COUP A	7	4.26	EA	29.82
FNWCGDCALK	2 ALUM DUST CAP	7	8.66	EA	60.62
FINSERT55	2 CTS PET INS STFNR	14	3.31	EA	46.34
WBVTMRKRC	3 BRS VLV ID TAG 2 RECL COSC	7	18	EA	126
AFC2502DLAFSS	2 DI THRD RW OL SS STEM VLV L/A	7	422.1	EA	2954.7
BP2B202CNG15T2T	2X15 202CNG TEST BX W/ BLAC LID *X	9	38.01	EA	342.09
FC8477NL	LF 2 MIP X CTS PJ COUP	14	115.31	EA	1614.34
AFC2608DLAFMM	8 DI MJ RW OL SS STEM VLV L/A	8	1404.9	EA	11239.2
SP-CSESX18	8X18 CASING END SEALS	6	83.57	EA	501.42
SP-SSCSX18	8X18 SS CASING SPACER	31	87.43	EA	2710.33
PMJBCGASXEPDM	8 MJ GSKT & BLU BOLT PK W/ EPDM	81	63.1	EA	5111.1
MJ1LAX	8 MJ C153 11-1/4 BEND L/A	3	124.3	EA	372.9
MJ2LAX	8 MJ C153 22-1/2 BEND L/A	4	136.95	EA	547.8
MJ4LAX	8 MJ C153 45 BEND L/A	19	140.25	EA	2664.75
MJSCAPLAX	8 MJ C153 SLD CAP L/A	4	79.2	EA	316.8
RBGVTMXRC	3 BRS GATE VLV ID RECL WTR 8	8	18	EA	144
MJTCAPLAXK	8X2 MJ C153 TAP CAP L/A	5	107.8	EA	539
AFC2612DLAFMM	12 DI MJ RW OL SS STEM VLV L/A	15	2771.55	EA	41573.25
SP-CES1224	12X24 CASING END SEAL	6	100.29	EA	601.74
SP-CSS1320	12X24 CASCADE CASING SPACER	38	109.929	EA	4177.3
PMJBCGAS12EPDM	12 MJ GSKT & BLU BOLT PK W/ EPDM	134	87.538	EA	11730.09
MJ1LA12	12 MJ C153 11-1/4 BEND L/A	14	248.05	EA	3472.7
MJ2LA12	12 MJ C153 22-1/2 BEND L/A	7	264.55	EA	1851.85
MJ4LA12	12 MJ C153 45 BEND L/A	21	302.5	EA	6352.5
MJLSLA12	12X12 MJ C153 LONG SLV L/A	2	278.85	EA	557.7
MJSCAPLA12	12 MJ C153 SLD CAP L/A	3	147.95	EA	443.85
MJTLA12	12 MJ C153 TEE L/A	1	508.2	EA	508.2
RBGVTM12RC	3 BRS GATE VLV ID RECL WTR 12	15	18	EA	270
MJTCAPLA12K	12X2 MJ C153 TAP CAP L/A	2	177.1	EA	354.2
MJTLA12X	12X8 MJ C153 TEE L/A	4	396.55	EA	1586.2
SBOXLOK4	4 BOXLOK VLV BX ALIGNER	30	24.21	EA	726.3
I461SSR	3PC SC CI VLV BX 19-22 SQ RECL	30	105	EA	3150
S6423RWNL	MANACNTY RCLM MTR NON-LCK PURP *X	7	90.35	EA	632.45
	RECLAIM ADDITIONS PER				
	BRETT 8/1/23				
DR18PP12	12 C900 DR18 PVC GJ PURP PIPE	4900	44.15	FT	216335
DR18PPX	8 C900 DR18 PVC GJ PURP PIPE	520	20.89	FT	10862.8
P744130832	10GA SLD HFCCS PE30 WIRE PURP 500	11000	222.5	M	2447.5
K90220	DIR BURY WP LUG AQUA 5PC DRYCON	5	44.32	PK	221.6
SSLCEX12	12 PVC WDG REST GLND *ONELOK E-COAT	134	127.9	EA	17138.6
SSLCEX8	8 PVC WDG REST GLND *ONELOK E-COAT	78	64.26	EA	5012.28

Subtotal: \$1,179,872.94
Inbound Freight: \$0.00
Tax: \$0.00
Order Total: \$1,179,872.94

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

7A



The Beaufort Gazette
 The Belleville News-Democrat
 Bellingham Herald
 Centre Daily Times
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 The Charlotte Observer
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 The Olympian

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Amount	Cols	Depth
87977	496259	Print Legal Ad-IPL01504430 - IPL0150443		\$96.39	1	58 L

Attention: Daphne Gillyard
 Newport Isles CDD
 2300 Glades Road, Suite 410W
 Boca Raton, FL 33431

gillyardd@whhassociates.com

NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Newport Isles Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Manatee County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 30, 2024.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Newport Isles Community Development District." Proposals must be received by 12:00 p.m., on December 13, 2023, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
 IPL0150443
 Dec 5 2023

**THE STATE OF TEXAS
 COUNTY OF DALLAS**

Before the undersigned authority personally appeared Crystal Trunick, who, on oath, says that she is a Legal Advertising Representative of The Bradenton Herald, a daily newspaper published at Bradenton in Manatee County, Florida; that the attached copy of the advertisement, being a Legal Advertisement in the matter of Public Notice, was published in said newspaper in the issue(s) of:

1 insertion(s) published on:

12/05/23

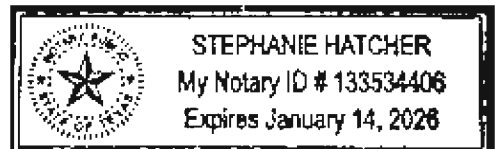
**THE STATE OF FLORIDA
 COUNTY OF MANATEE**

Affidavit further says that the said publication is a newspaper published at Bradenton, in said Manatee County, Florida, and that the said newspaper has heretofore been continuously published in said Manatee County, Florida, each day and has been entered as second-class mail matter at the post office in Bradenton, in said Manatee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 5th day of December in the year of 2023

Stephanie Hatcher

Notary Public in and for the state of Texas, residing in Dallas County



Extra charge for lost or duplicate affidavits.
 Legal document please do not destroy!

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

7B

**NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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District Manager

NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2023

Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **December 13, 2023** at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic copy and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Newport Isles Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer’s Experience. (20 Points)

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

3. Understanding of Scope of Work. (20 Points)

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

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer’s financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

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**NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

December 1, 2023

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December 13, 2023

Newport Isles Community Development District
Wrathell Hunt & Associates LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Newport Isles Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Newport Isles Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Newport Isles Community Development District
December 13, 2023

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Newport Isles Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Newport Isles Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Clearwater Cay Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,350 for the year ended September 30, 2023. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2023, the fee for our audit services will be \$4,600. The fee is contingent upon the financial records and accounting systems of Newport Isles Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Newport Isles Community Development District as of September 30, 2023. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 44 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 36 years experience

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 13 years total experience

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

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

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 33 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience
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David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler’s Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

Non-Profits:

- The Dunbar Center, Inc.
- Hibiscus Children’s Foundation, Inc.
- Hope Rural School, Inc.
- Maritime and Yachting Museum of Florida, Inc.
- Tykes and Teens, Inc.
- United Way of Martin County, Inc.
- Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General’s Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 11 years

Education

- ◆ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 9 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 8 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Senior Accountant – 7 years

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 9 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 5 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
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Tifanee Terrell

Staff Accountant – 3 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Brennen Moore

Staff Accountant

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jordan Wood

Staff Accountant – 1 year

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford

Staff Accountant

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant

Education

- ◆ Stetson University, B.B.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of November 30, 2022
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. 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 aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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 Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, 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*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2023
Manatee County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than December 13, 2023, at 12:00 p.m., at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Newport Isles Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

3. Understanding of Scope of Work. (20 Points)

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

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

7CII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

NEWPORT ISLES

Community Development District

Proposal Due: December 13, 2023
12:00PM

Submitted to:

Newport Isles
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

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

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

December 13, 2023

Newport Isles Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023, with an option for four additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@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



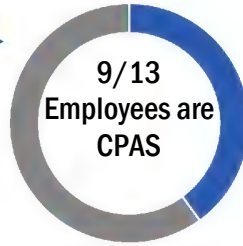
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



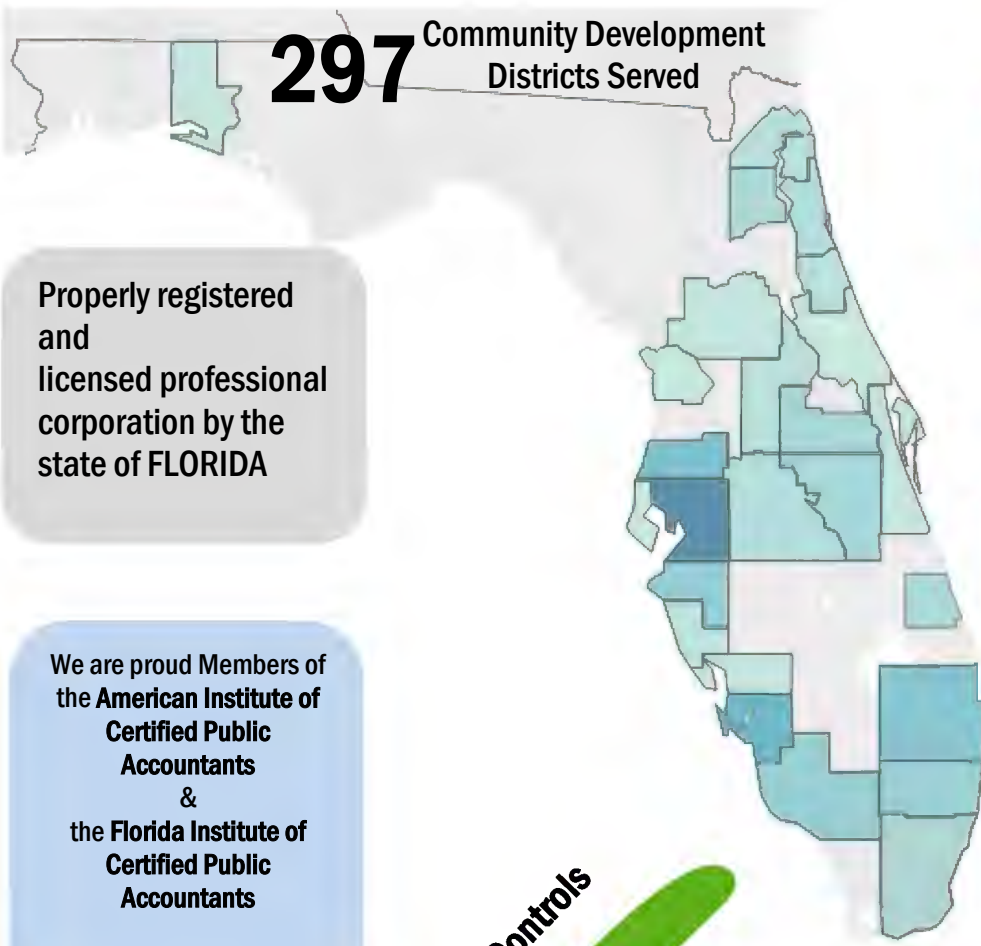
3 Partners
10 Professional Staff
2 Administrative Professionals



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



- ⇒ 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



Florida Institute of Certified Public Accountants

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



Peer Review
Program

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

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

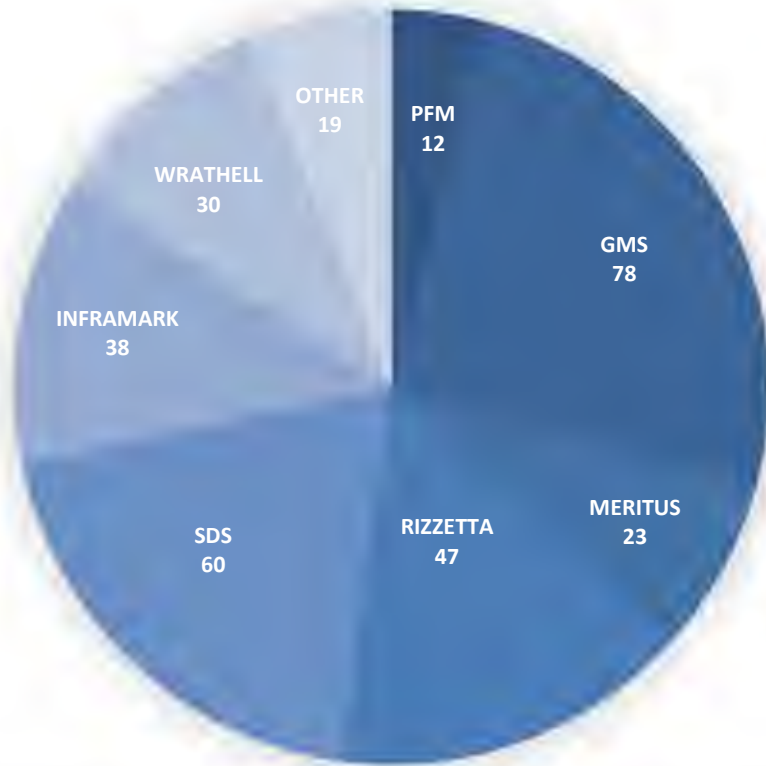
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

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: 40 hours; Accounting, Auditing and Other: 53 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

David Caplivski, CPA (Partner)

*Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 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.”

-David Caplivski

YOUR ENGAGEMENT TEAM

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

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

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



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
 Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

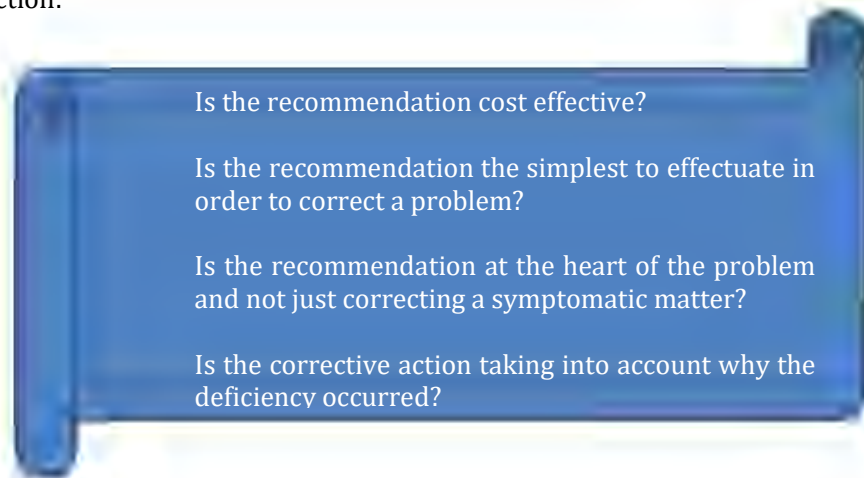
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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

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

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

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



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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Year Ended September 30,	Fee
2023	\$3,200
2024	\$3,300
2025	\$3,400
2026	\$3,500
2027	<u>\$3,600</u>
TOTAL (2023-2027)	<u>\$17,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

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Current
Arbitrage
Calculations

We look forward to providing Newport Isles 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.**

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

7D

NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						

NOTES:

Completed by: _____
Board Member's Signature

Date: _____

Printed Name of Board Member

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
OCTOBER 31, 2023**

**NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
OCTOBER 31, 2023**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 6,535	\$ -	\$ -	\$ 6,535
Undeposited funds	6,564	-	-	6,564
Due from Landowner	508	-	17,903	18,411
Total assets	<u>\$ 13,607</u>	<u>\$ -</u>	<u>\$ 17,903</u>	<u>\$ 31,510</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,896	\$ -	\$ 17,903	\$ 24,799
Retainage payable	-	-	284,202	284,202
Due to Landowner	-	3,818	8,434,324	8,438,142
Due to other	649	-	-	649
Accrued wages payable	200	-	-	200
Accrued taxes payable	15	-	-	15
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>13,760</u>	<u>3,818</u>	<u>8,736,429</u>	<u>8,754,007</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	508	-	-	508
Total deferred inflows of resources	<u>508</u>	<u>-</u>	<u>-</u>	<u>508</u>
Fund balances:				
Restricted for:				
Debt service	-	(3,818)	-	(3,818)
Capital projects	-	-	(8,718,526)	(8,718,526)
Unassigned	(661)	-	-	(661)
Total fund balances	<u>(661)</u>	<u>(3,818)</u>	<u>(8,718,526)</u>	<u>(8,723,005)</u>
Total liabilities and fund balances	<u>\$ 13,607</u>	<u>\$ -</u>	<u>\$ 17,903</u>	<u>\$ 31,510</u>

**NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED OCTOBER 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 6,564	\$ 6,564	\$ 112,326	6%
Total revenues	<u>6,564</u>	<u>6,564</u>	<u>112,326</u>	6%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	7,536	0%
Management/accounting/recording	4,000	4,000	48,000	8%
Legal	-	-	25,000	0%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	-	-	1,000	0%
Debt service fund accounting: 1st series*	-	-	7,500	0%
Trustee*	-	-	5,500	0%
Telephone	16	16	200	8%
Postage	17	17	500	3%
Printing & binding	42	42	500	8%
Legal advertising	-	-	1,500	0%
Annual special district fee	175	175	175	100%
Insurance	5,200	5,200	5,500	95%
Contingencies/bank charges	22	22	500	4%
Website hosting & maintenance	-	-	705	0%
Website ADA compliance	-	-	210	0%
Total expenditures	<u>9,472</u>	<u>9,472</u>	<u>112,326</u>	8%
Excess/(deficiency) of revenues over/(under) expenditures	(2,908)	(2,908)	-	
Fund balances - beginning	2,247	2,247	-	
Fund balances - ending	<u>\$ (661)</u>	<u>\$ (661)</u>	<u>\$ -</u>	

*These items will be realized when bonds are issued.

**NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED OCTOBER 31, 2023**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
 EXPENDITURES		
Debt service	<u>-</u>	<u>-</u>
Total debt service	<u>-</u>	<u>-</u>
 Excess/(deficiency) of revenues over/(under) expenditures	 - -	 - -
 Fund balances - beginning	 <u>(3,818)</u>	 <u>(3,818)</u>
Fund balances - ending	<u>\$ (3,818)</u>	<u>\$ (3,818)</u>

**NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED OCTOBER 31, 2023**

	Current Month	Year To Date
REVENUES		
Landowner contribution	\$ -	\$ -
Total revenues	-	-
 EXPENDITURES		
Construction costs	11,758	11,758
Total expenditures	11,758	11,758
 Excess/(deficiency) of revenues over/(under) expenditures	(11,758)	(11,758)
 Fund balances - beginning	(8,706,768)	(8,706,768)
Fund balances - ending	\$ (8,718,526)	\$ (8,718,526)

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT**

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The Newport Isles Community Development District Board of Supervisors held a Public Hearing and Regular Meeting on July 17, 2023, at 10:00 a.m., at WRA Engineering, 7978 Cooper Creek Blvd., Suite 102, University Park, Florida 34201.

Present at the meeting were:

Susan Collins	Chair
Richard James	Vice Chair
Jake Essman	Assistant Secretary

Also present were:

Kristen Suit	District Manager
Jere Earlywine (via telephone)	District Counsel
Clint Cuffle	District Engineer
Tom Chapman	Landowner
David Berner	Southeast Land Consultants

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Suit called the meeting to order at 10:09 a.m.

Supervisors Collins, James and Essman were present. Supervisor Fischer was not present. One seat was vacant.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Consider Appointment to Fill Unexpired Term of Vacant Seat 3; Term Expires November 2024

Ms. Collins nominated Mr. Charlie Peterson to fill Seat 3.

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On MOTION by Mr. Essman and seconded by Mr. James, with all in favor, the appointment of Mr. Charlie Peterson to Seat 3, Term Expires November 2024, was approved.

Ms. Suit stated Mr. Peterson will be sworn in at or before a future meeting.

- **Administration of Oath of Office to Newly Appointed Supervisor (the following to be provided in separate package)**
 - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employee**
 - B. Membership, Obligations and Responsibilities**
 - C. Financial Disclosure Forms**
 - I. Form 1: Statement of Financial Interests**
 - II. Form 1X: Amendment to Form 1, Statement of Financial Interests**
 - III. Form 1F: Final Statement of Financial Interests**
 - D. Form 8B: Memorandum of Voting Conflict**

FOURTH ORDER OF BUSINESS	Consideration of Resolution 2023-01, Designating Certain Officers of the District, and Providing for an Effective Date
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This item was deferred.

FIFTH ORDER OF BUSINESS	Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
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- A. Affidavit of Publication**
- B. Consideration of Resolution 2023-03, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date**

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On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the Public Hearing was opened.

Ms. Suit presented the proposed Fiscal Year 2024 budget, which is Landowner-funded.
No members of the public spoke.

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the Public Hearing was closed.

MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, Resolution 2023-03, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Fiscal Year 2023/2024 Funding Agreement

Ms. Suit presented the Fiscal Year 2023/2024 Funding Agreement.

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the Fiscal Year 2023/2024 Funding Agreement, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2023-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date

Ms. Suit presented Resolution 2023-04.

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the Resolution 2023-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date, was adopted.

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EIGHTH ORDER OF BUSINESS

**Ratification of RIPA & Associates, LLC,
Change Orders [Mass Grading Phase 1]**

Ms. Suit presented the following:

- A. No. 2**
- B. No. 3**

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, RIPA & Associates, LLC, Change Orders No. 2 and No. 3 for Mass Grading Phase 1, were ratified.

NINTH ORDER OF BUSINESS

Ratification of Direct Purchase Orders

Ms. Suit presented the following:

- A. Atlantic TNG #01-2133-002 - OPO**
- B. Pasco Pipe Supply #01-2133-001 - OPO**

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the Atlantic TNG #01-2133-002 - OPO and Pasco Pipe Supply #01-2133-001 - OPO Direct Purchase Orders, were ratified.

TENTH ORDER OF BUSINESS

**Acceptance of Unaudited Financial
Statements as of May 31, 2023**

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the Unaudited Financial Statements as of May 31, 2023, were accepted.

ELEVENTH ORDER OF BUSINESS

**Approval of May 15, 2023 Regular Meeting
Minutes**

On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the May 15, 2023 Regular Meeting Minutes, as presented, were approved.

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152 **TWELFTH ORDER OF BUSINESS****Staff Reports**

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154 **A. District Counsel: Kutak Rock LLP**

155 Mr. Earlywine asked for an update on the mass grading and timing of the utilities and
156 roadwork.

157 Mr. Essman stated a response regarding the EPA approval of the 404 Florida
158 Department of Environmental Protection (FDEP) permit is pending. Mr. Cuffle stated all the
159 mass grading can be done immediately and the utilities and roadway work can commence in
160 early to mid-August, once the permit is granted.

161 **B. District Engineer: WRA Engineering, LLC**

162 Mr. Cuffle stated permitting of 1,000 lots in different phases throughout the community
163 is underway.

164 **C. District Manager: Wrathell, Hunt and Associates, LLC**

- 165 • **NEXT MEETING DATE: August 21, 2023 at 10:00 A.M.**

- 166 ○ **QUORUM CHECK**

167 The August 21, 2023 meeting was cancelled.

168

169 **THIRTEENTH ORDER OF BUSINESS****Board Members' Comments/Requests**

170

171 Discussion ensued regarding the type of bonds that the County will require the CDD to
172 purchase.

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174 **FOURTEENTH ORDER OF BUSINESS****Public Comments**

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176 No members of the public spoke.

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178 **FIFTEENTH ORDER OF BUSINESS****Adjournment**

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181 **On MOTION by Mr. Essman and seconded by Ms. Collins, with all in favor, the**
182 **meeting adjourned at 10:22 a.m.**

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Secretary/Assistant Secretary

Chair/Vice Chair

NEWPORT ISLES
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

NEWPORT ISLES COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

WRA Engineering, 7978 Cooper Creek Blvd., Suite 102, University Park, Florida 34201

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 16, 2023 CANCELED	Regular Meeting	10:00 AM
November 20, 2023 CANCELED	Regular Meeting	10:00 AM
December 18, 2023	Regular Meeting	10:00 AM
February 19, 2024	Regular Meeting	10:00 AM
March 18, 2024	Regular Meeting	10:00 AM
April 15, 2024	Regular Meeting	10:00 AM
May 20, 2024	Regular Meeting	10:00 AM
June 17, 2024	Regular Meeting	10:00 AM
July 15, 2024	Regular Meeting	10:00 AM
August 19, 2024	Regular Meeting	10:00 AM
September 16, 2024	Regular Meeting	10:00 AM