



AGENDA

Lake Park Town Commission
Town of Lake Park, Florida
Regular Commission Meeting
Wednesday, November 7, 2007, 7:30 p.m.
Lake Park Town Hall
535 Park Avenue

Paul Castro	—	Mayor
Edward Daly	—	Vice-Mayor
G. Chuck Balius	—	Commissioner
Jeff Carey	—	Commissioner
Patricia Osterman	—	Commissioner
Maria V. Davis	—	Town Manager
Thomas J. Baird, Esq.	—	Town Attorney
Vivian Mendez	—	Town Clerk

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision of the Town Commission, with respect to any matter considered at this meeting, such interested person will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. *Persons with disabilities requiring accommodations in order to participate in the meeting should contact the Town Clerk's office by calling 881-3311 at least 48 hours in advance to request accommodations.*

A. CALL TO ORDER

B. INVOCATION

C. PLEDGE OF ALLEGIANCE

D. ROLL CALL

E. ADDITIONS/DELETIONS - APPROVAL OF AGENDA

F. PUBLIC and OTHER COMMENT

This time is provided for audience members to address items that **do not** appear on the Agenda. Please complete a comment card and provide it to the Town Clerk so speakers may be announced. Please remember, comments are limited to a **TOTAL** of three minutes.

G. COMMISSIONER COMMENTS, TOWN ATTORNEY, TOWN MANAGER:

H. CONSENT AGENDA: All matters listed under this item are considered routine and action will be taken by one motion. There will be no separate discussion of

these items unless a Commissioner or person so requests, in which event the item will be removed from the general order of business and considered in its normal sequence on the Agenda. Any person wishing to speak on an Agenda item is asked to complete a public comment card located in the rear of the Chambers and give it to the Town Clerk. Cards must be submitted before the item is discussed.

For Approval:

1. Regular Commission Meeting Minutes of October 3, 2007 Tab 1
2. Regular Commission Meeting Minutes of October 17, 2007 Tab 2
3. Legal Consulting Services to Complete Re-writing the Employee Handbook and to Provide Employee Training Tab 3
4. Award External Auditing Services Contract Tab 4
5. Resolution No. 82-11-07 Authorize Mayor to Renew and Execute a Contract with Hy-Byrd, Inc. for Building Inspection and Permitting Services Tab 5
6. Resolution No. 84-11-07 Authorize the Mayor to Sign the Extension of the Marina Dredging Grant Tab 6
7. Request Authorization to Utilize Various Funds to Assist in Refurbishing Ilex Park Tab 7
8. Resolution 86-11-07 Add the Position of Accountant/Business Tax Coordinator and Job Description to the Town Classification and Pay Plan Tab 8
9. Resolution 87-11-07 Authorizing and Directing the Mayor to Execute the Access Channel Services and Support Agreement with Telvue Corp., Amendment and Addendum to Agreement Tab 9

I. GENERAL APPROVAL OF ITEM:

10. Presentation of Master Plan and Award of Landscaping and Irrigation Services to Chris Wayne and Associates, Inc. to Refurbish Ilex Park Tab 10

J. DISCUSSION AND POSSIBLE ACTION:

11. Future Land Use Map Density Tab 11
12. Employee Leave Accrual Policy Tab 12
13. Discussion with Richard Ahrens Regarding Issues with One Park Place and Villa Liana Tab 13

K. ADJOURNMENT:

Consent Agenda

TAB 1

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|--|--|
| <input type="checkbox"/> PUBLIC HEARING | <input type="checkbox"/> RESOLUTION |
| <input type="checkbox"/> Ordinance on Second Reading | |
| <input type="checkbox"/> Public Hearing | <input type="checkbox"/> DISCUSSION |
| <input type="checkbox"/> ORDINANCE ON FIRST READING | <input type="checkbox"/> BID/RFP AWARD |
| <input type="checkbox"/> GENERAL APPROVAL OF ITEM | <input checked="" type="checkbox"/> CONSENT AGENDA |
| <input type="checkbox"/> Other: | |

SUBJECT: Regular Commission Meeting Minutes of October 3, 2007.

RECOMMENDED MOTION/ACTION: Approve the Minutes from the Regular Commission Meeting of October 3, 2007.

Approved by Town Manager *M. Davis* Date: *10/26/07*

Jessica Shipe
Deputy Clerk

10/25/07
Date of Actual Submittal

Originating Department: Town Clerk	Costs: \$ N/A Funding Source: Acct. #	Attachments: Application, memo
Department Review: <input type="checkbox"/> City Attorney <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input checked="" type="checkbox"/> Town Clerk <i>(initials)</i> <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case <input checked="" type="checkbox"/> _____ Please initial one.

Summary Explanation/Background:



Minutes
Town of Lake Park, Florida
Regular Commission Meeting
October 3, 2007 8:18 p.m.

Town Commission Chambers, 535 Park Avenue

The Town Commission met for the purpose of a Regular Commission Meeting on Wednesday, October 3, 2007 at 8:18 p.m. Present were Mayor Castro, Vice-Mayor Daly, Commissioners Balius, Carey, and Osterman, Town Manager Maria Davis, Attorney Thomas Baird, and Town Clerk Vivian Mendez.

Vivian Mendez led the Invocation.
 Commissioner Osterman led the Pledge of Allegiance.
 Town Clerk Vivian Mendez performed the Roll Call.

ADDITIONS/DELETIONS/APPROVAL OF AGENDA

None

Motion: A motion was made by Commissioner Balius to approve the Agenda; Commissioner Carey made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

PRESENTATION

My Safe Florida Home Program (MSFH)

Vicki Williams gave a presentation regarding the My Safe Florida Home Program. She explained the purpose of the program. She stated that the program was meant for Floridians who have site built homes not condominiums or mobile homes. One of the legislature's goals is to reduce insurance premiums for homeowner's policies by giving certificates to homes that have stronger standards. The windstorm inspection offered by the program would certify the homes that meet all of the requirements. The average premium savings for certified homes throughout South Florida was approximately \$385 per year. She explained the process that a homeowner would go through to obtain an inspection and certification for their home. She stated that a

detailed written report is done on the home after the inspection. The report would rate the home and is used to receive credit on the insurance policy. The report would tell a homeowner what would be required on the home to further strengthen it and would provide detailed options for the homeowner as well as details on how the upgrades would cost versus the savings on insurance.

Mayor Castro asked if the My Safe Florida Home Program was the same program of the past that provided a local building official to inspect the home and certify it.

Ms. Williams stated that in January the legislature created a law that made insurance companies give homeowners a discount. The insurance companies countered by requiring certification before giving any discounts.

Mayor Castro stated that a building official certified his home approximately six years ago.

Ms. Williams continued to explain the criteria and benefits for the My Safe Florida Home Program.

Commissioner Balius stated that he had his home inspected through the My Safe Florida Home Program. He explained the report that he received from the inspection.

Commissioner Osterman announced that the Town of Lake Park was sponsoring a Safety Fair on October 27th and suggested that Ms. Williams could set up an information booth on the My Safe Florida Home Program.

PUBLIC and OTHER COMMENT

None

COMMENTS BY COMMISSION, TOWN MANAGER, TOWN ATTORNEY

Commissioner Osterman

None

Mayor Castro stated that he attended Mrs. Otterson's funeral. He stated that Bill Otterson was a lucky man who had much support from his family and friends. He expressed his condolences to Mr. Otterson and his family.

Commissioner Balius stated that he knew Mr. Bill Otterson very well. He stated that Mr. Otterson was married on the same day that he was born which was October 22, 1937. He stated that there were times when Mr. Otterson would be the only one sitting in the audience at Commission meetings in the past. He stated that Mrs. Otterson started the first daycare center in Florida and was an electrician who built airplanes during the war. He stated that she would be missed.

Commissioner Balius stated that he met with representatives for FPL and Mr. Huff informed him that the Town of Lake Park gave permission to FPL to install light poles on private property that run from U.S. Highway One to 7th St. The reason was that the Town did not want the poles in the utility easements.

Commissoner Carey

None

Town Attorney Thomas Baird

None

Town Manager Maria Davis introduced Greg Dowling as the new Recreation Director. She requested permission to bring forth a proclamation for Rogers Williams who was retiring from Public Works.

The Commission came to consensus to approve a proclamation for retiree Rogers Williams.

Town Manager Maria Davis informed the Commission that the Sprint tower was under construction. She announced that the Lake Shore Park Dedication would take place on Saturday, October 13, 2007. She announced that the Town received a \$205,000 grant from FIND to finish the last 200 feet of sea wall at Lake Shore Park.

CONSENT AGENDA:

1. Fourth Addendum to Attorney Contract
2. Resolution No. 79-09-07 Local Update of Census Data for 2010 Census Data

Public Comment Open.

None

Public Comment Closed.

Motion: A motion was made by Commissioner Carey to approve the Consent Agenda; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

PUBLIC HEARING(S)

ORDINANCES ON 1st READING

ORDINANCE NO. 27-2007 – Recovery of legal fees in the processing of development orders

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 51, OF THE CODE OF ORDINANCES OF THE TOWN OF LAKE PARK ENTITLED "LAND DEVELOPMENT REGULATIONS" TO PROVIDE FOR THE RECOVERY OF LEGAL COSTS AND FEES INCURRED BY THE TOWN FOR THE REVIEW AND PROCESSING OF DEVELOPMENT PLAN APPLICATIONS INCLUDING THE PREPARATION OF DEVELOPMENT ORDERS AND LEGAL INSTRUMENTS ASSOCIATED THEREWITH; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Motion: A motion was made by Commissioner Carey to approve Ordinance No. 27-2007; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Attorney Thomas Baird read Ordinance No. 27-2007 by caption only.

ORDINANCE NO. 28-2007 – Lot Size Requirements for C-4 and CLIC Zoning Districts

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING THE TOWN OF LAKE PARK'S CODE OF ORDINANCES BY AMENDING CHAPTER 78, ARTICLE III, SECTION 78-74 ENTITLED "C-4 BUSINESS DISTRICT" AND SECTION 78-75 ENTITLED "CLIC-1 CAMPUS LIGHT INDUSTRIAL/COMMERCIAL DISTRICT"; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Motion: A motion was made by Commissioner Carey to approve Ordinance No. 28-2007; Commissioner Osterman made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Attorney Thomas Baird read Ordinance No. 28-2007 by caption only.

ORDINANCE NO.: 29-2007 – Swale Maintenance

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 34 “VEGETATION”, ARTICLE I, TO CREATE NEW CODE SECTION 34-11 TO BE ENTITLED “MAINTENANCE OF TOWN SWALE AREAS”; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Commissioner Carey asked if residents had been notified about the requirements for maintaining their swales.

Town Manager Maria Davis explained that requirements for swale maintenance had not been in writing. She explained that the Town was enforcing swale maintenance. The requirements were now going to be written in the code and would continue to be enforced.

Motion: A motion was made by Commissioner Carey to approve Ordinance 29-2007; Vice-Mayor Daly made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		

Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Attorney Thomas Baird read Ordinance No. 29-2007 by caption only.

RESOLUTIONS

RESOLUTION NO. 80-09-07 – Florida City Government Week of October 21-27, 2007

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA RECOGNIZING CITY GOVERNMENT WEEK, OCTOBER 21-27, 2007, AND ENCOURAGING ALL CITIZENS TO SUPPORT THE CENEBRATION AND CORRESPONDING ACTIVITIES; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Commissioner Carey asked if the school children would be visiting the Town during Florida City Government Week.

Town Manager Maria Davis stated that the Town planned on expecting a visit from the school children.

Motion: A motion was made by Commissioner Carey to approve Resolution No. 80-09-07; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

ADJOURNMENT

There being no further business to come before the Commission and after a motion to adjourn by Commissioner Osterman and seconded by Vice-Mayor Daly, and by unanimous vote, the meeting adjourned at 8:45 p.m.

Mayor Castro

Deputy Clerk Jessica Shepherd

Town Clerk Vivian Mendez

Town Seal

Approved on this ___ of _____, 2007.

TAB 2



Minutes
Town of Lake Park, Florida
Regular Commission Meeting
October 17, 2007 8:04 p.m.

Town Commission Chambers, 535 Park Avenue

The Town Commission met for the purpose of a Regular Commission Meeting on Wednesday, October 17, 2007 at 8:04 p.m. Present were Mayor Castro, Vice-Mayor Daly, Commissioners Balius, Carey, and Osterman, Town Manager Maria Davis, Attorney Thomas Baird, and Town Clerk Vivian Mendez.

Vivian Mendez led the Invocation.
Caleb Castro led the Pledge of Allegiance.
Town Clerk Vivian Mendez performed the Roll Call.

ADDITIONS/DELETIONS/APPROVAL OF AGENDA

Items 12 and 13 were moved to before Commissioner Comments.

Motion: A motion was made by Vice-Mayor Daly to approve the Agenda as modified; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

PRESENTATION

Proclamation to Rogers Williams, Jr.

Motion: A motion was made by Commissioner Carey to approve the Proclamation to Rogers Williams, Jr.; Vice-Mayor Daly made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		

Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Mayor Castro read the proclamation to Rogers Williams, Jr.

Mr. Williams thanked the Commission.

PUBLIC and OTHER COMMENT

Michael T. Phelan, 205 Pennock Trail, Jupiter, FL - stated that he was providing letters (see Exhibit "B") to the Commission from himself and two former employees. The letters addressed issues at the Marina that the Commission should be aware of.

DISCUSSION AND POSSIBLE ACTION

Lease Agreement with Palm Beach County Marine Unit for Activity Room and Three Slips at the Marina

Joseph Burkerey of Palm Beach County Sheriff's Office explained the lease agreement for the Activity Room at the Marina. He stated that he would like to house half of the Sheriff's office personnel at the Marina.

Commissioner Carey asked for clarification on how the Activity Room would be utilized.

Town Manager Maria Davis explained that the Activity Room would be used as office space. The Palm Beach County Marine Unit would lease three slips and the Activity Room at the Marina. They would be paying for all set up costs. There would be no cost to the Town.

Motion: A motion was made by Vice-Mayor Daley to approve the Lease Agreement between the Palm Beach County Sheriff's Office Marine Unit and the Town to rent the Activity Room and three boat slips at the Marina; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor			

Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Park Avenue Design by Calvin, Giordano & Associates

John Downs of Calvin, Giordano & Associates gave a presentation on the results of the Public Information Meeting on the Park Ave Re-Design from 7th St. to U.S. Hwy One. The meeting took place on Wednesday, September 29, 2007. There were 23 residents in attendance and their comments were taken. He introduced Patrick Figurella to explain the comments that were received (see Exhibit "A").

Mr. Figurella stated that as a result of the meeting on September 29th there were five changes made to five locations on the design plans. He explained the changes made to the design plans. He asked the Commission for direction on completion of the design.

Mayor Castro asked if there were any comments.

There were no comments from the Commission. Mayor Castro stated that there was no action to be taken.

Mr. Figurella stated that he would continue with the completion of the design plan and permits for Park Avenue.

Mayor Castro agreed and thanked Mr. Figurella for his presentation.

COMMENTS BY COMMISSION, TOWN MANAGER, TOWN ATTORNEY

Commissioner Carey stated that the dedication of Lake Shore Park was excellent and there was a dramatic change in the appearance of the park.

Commissioner Balius stated that the Commission met with Palm Beach County Commissioner Karen Marcus on October 2, 2007. He stated that he enjoyed the meeting and that Commissioner Marcus went out of her way to accommodate the Commissioners of Lake Park.

He stated that it took approximately five to six years to commence renovations on Lake Shore Park. He stated that once Town Manager Maria Davis began employment with the Town, it took her approximately nine months to commence and complete the renovations to Lake Shore Park.

Mayor Castro stated that the dedication of Lake Shore Park was a great event. He explained the changes made to the park.

He stated that he appreciated what staff was doing relative to the projects that they were currently working on for the Town. He stated that he was happy with Town Manager Maria Davis' decision to appoint Greg Dowling to the position of Recreation Director.

Vice-Mayor Daly stated that the Lake Shore Park and Marina looked fantastic. He commended Town Manager Maria Davis for her work and contributions to the appearance of both the Lake Shore Park and Marina.

Commissioner Osterman commended Town Manager Maria Davis for her acknowledgement of Public Works Staff.

She thanked Attorney Thomas Baird for sponsoring a pizza party for the Town employees.

She stated that it was unfair that the Mayor had been singled out in a threatening letter. She stated that the Commission stands with the Mayor in all decisions made for the Town.

Mayor Castro stated that he was receiving phone calls from Palm Beach County Commissioner Karen Marcus' office asking if he could attend the Bioscience Meetings. He directed Town Manager Maria Davis to contact Commissioner Marcus' office to let them know that he cannot attend the meetings. He stated that he was greatly concerned about how the Bioscience Committee was going to enforce Comprehensive Plan amendments relative to the requirements for holding land for redevelopment or development.

Vice-Mayor Daly stated that he intended to discuss the matter at the next Bioscience Meeting.

Commissioner Osterman stated that the Town was in need of additional members to serve on the 501(c)(3) Board which would pursue grants for green space and parks. She stated that anyone who was interested should contact the Town's Grant Writer Gini Martin for additional information.

Attorney Thomas Baird stated that the deadline to request a re-hearing on the Firefighters' Pension Case was the following day. He stated that there was no basis for requesting a re-hearing.

Mayor Castro stated that the Firefighters' Pension case was a disappointment. He stated that the Town intended to move forward and compensate its Fire Rescue workers but not in a lump sum payment which they had requested.

Town Manager Maria Davis informed the Commission that the second Commission Meeting in November was scheduled the night before Thanksgiving. She asked the Commission for direction.

Mayor Castro asked what items were forthcoming for the November Commission Meeting Agendas.

Community Development Director Patrick Sullivan stated that there were a lot of developments coming forward such as the Congress Ave. McCraney lot, two sign waivers for the Park Avenue Downtown District, Kohls Department Store, and Earl Stewart's proposed site changes.

Mayor Castro directed Town Manager Maria Davis to schedule the 2nd Commission Meeting in November 28, 2007 which was the Wednesday after Thanksgiving.

Town Manager Maria Davis stated that the Town received a letter from the League of Cities asking if the Town would be willing to host the 2008 General Membership Meeting. She stated that the Town did not budget for the meeting. The Meeting cost the Town \$2,700 the last time they hosted it.

Commissioner Osterman stated that she would rather have the money spent on the Town's volunteer board members.

Mayor Castro agreed and directed Maria Davis to create a budget amendment for the honoring of the Town's volunteers.

Town Manager Maria Davis stated that at the beginning of last year's football season, the Lake Park Sharks had their shoulder pads and other equipment stolen. She stated that Grants Writer Gini Martin spoke to the Rooney family. The family donated \$1000 to the Lake Park Sharks to help replace the stolen football shoulder pads and equipment.

Mayor Castro directed Town Manager Maria Davis to send the Rooney family a letter of thanks.

Town Manager Maria Davis stated that a letter of thanks had already been sent.

She informed the Commission that she was at the Lake Shore Park that evening around 7 p.m. and both parking lots were filled to capacity.

BOARD MEMBERSHIP APPOINTMENTS

Mary Adams, Lake Park – introduced herself to the Commission and stated that she wished to become more active as a member of her community and that she would be an asset to the Community as a volunteer board member.

Candace Moss, Lake Park – stated that she was an attorney who recently moved to Lake Park and wanted to become involved in the Community.

CONSENT AGENDA:

1. Regular Commission Meeting Minutes of September 12, 2007
2. Comprehensive Plan Meeting Minutes of September 19, 2007
3. Regular Commission Meeting Minutes of September 26, 2007
4. Purchase of Two Chevrolet Silverado Pickup Trucks utilizing the Florida Sheriff's Association Contract #07-15-827
5. Purchase of Caterpillar 420 Backhoe Loader utilizing the Florida Sheriff's Association Contract #06-14-0821
6. Purchase of Toro Grounds Master Mower utilizing the Florida State Contract #515-630-06-1
7. Resolution No. 81-10-07 Re-classification of Administrative Assistant Position in the Finance Department to Accountant

Public Comment Open.

None

Public Comment Closed.

Motion: A motion was made by Commissioner Balius to approve the Consent Agenda; Commissioner Carey made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

PUBLIC HEARING(S)

ORDINANCES ON 2nd READING

ORDINANCE NO. 27-2007 – Recovery of legal fees in the processing of development orders

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 51, OF THE CODE OF ORDINANCES OF THE TOWN OF LAKE PARK ENTITLED “LAND DEVELOPMENT REGULATIONS” TO PROVIDE FOR THE RECOVERY OF LEGAL COSTS AND FEES INCURRED BY THE TOWN FOR THE REVIEW AND PROCESSING OF DEVELOPMENT PLAN APPLICATIONS INCLUDING THE PREPARATION OF DEVELOPMENT ORDERS AND LEGAL INSTRUMENTS ASSOCIATED THEREWITH; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Motion: A motion was made by Commissioner Carey to approve Ordinance No. 27-2007 upon 2nd reading; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner			

Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Attorney Thomas Baird read Ordinance No. 27-2007 by caption only.

BOARD APPOINTEES

The following persons were appointed to the Library Board:

- Mary Adams – Alternate Member
- Candace Moss – Regular Member

Mayor Castro congratulated and thanked the new appointees to the Library Board.

ORDINANCE NO. 28-2007 – Lot Size Requirements for C-4 and CLIC Zoning Districts

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING THE TOWN OF LAKE PARK’S CODE OF ORDINANCES BY AMENDING CHAPTER 78, ARTICLE III, SECTION 78-74 ENTITLED “C-4 BUSINESS DISTRICT” AND SECTION 78-75 ENTITLED “CLIC-1 CAMPUS LIGHT INDUSTRIAL/COMMERCIAL DISTRICT”; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Motion: A motion was made by Commissioner Osterman to approve Ordinance No. 28-2007 upon 2nd reading; Vice-Mayor Daly made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Attorney Thomas Baird read Ordinance No. 28-2007 by caption only.

ORDINANCE NO.: 29-2007 – Swale Maintenance

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 34 “VEGETATION”, ARTICLE I, TO CREATE NEW CODE SECTION 34-11 TO BE ENTITLED “MAINTENANCE OF TOWN SWALE AREAS”; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Public Comment Open.

None

Public Comment Closed.

Commissioner Carey asked if the Swale Ordinance referred to swales at One Park Place.

Mayor Castro stated that the ordinance related to swales in residential areas between the sidewalk and street.

Motion: A motion was made by Commissioner Balius to approve Ordinance 29-2007 upon 2nd reading; Commissioner Carey made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

Attorney Thomas Baird read Ordinance No. 29-2007 by caption only.

General Approval of Item

Award of CWA Contract for Phase II Landscape Improvements and Irrigation of Lake Shore Park

Town Manager Maria Davis explained the Landscape Architect Jeff Blakely provided design plans (see Exhibit “C”) in the Commission’s Agenda Packets. She stated that the Morning Glory plant would be added to the landscaping. She requested authorization to landscape and install

irrigation in the raised planters along the eastern boundary of the sea wall at Lake Shore Park utilizing the monies recovered from Bev Smith Ford.

Motion: A motion was made by Vice-Mayor Daly to approve the landscaping and irrigation of the raised planters along the eastern boundary of the sea wall at Lake Shore Park utilizing monies recovered from Bev Smith Ford; Commissioner Balius made the second.

Vote on Motion:

Commission Member	Aye	Nay	Other
Commissioner Balius	X		
Commissioner Carey	X		
Commissioner Osterman	X		
Vice-Mayor Daly	X		
Mayor Castro	X		

Motion passed 5-0.

ADJOURNMENT

There being no further business to come before the Commission and after a motion to adjourn by Commissioner Carey and seconded by Commissioner Balius, and by unanimous vote, the meeting adjourned at 8:45 p.m.

Mayor Castro

Deputy Clerk Jessica Shepherd

Town Clerk Vivian Mendez

Town Seal

Approved on this ____ of _____, 2007.

TAB 3

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|---|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input checked="" type="checkbox"/> CONSENT AGENDA |
|---|---|

SUBJECT: Legal Consulting Services to Complete Re-writing the Employee Handbook and to Provide Employee Training

RECOMMENDED MOTION/ACTION: Approve

Approved by Town Manager *W. Davis* Date: 10/22/07

Name/Title

Date of Actual Submittal

Originating Department: <p style="text-align: center;">Town Manager</p>	Costs: \$ Not To Exceed \$10,000 Funding Source: Human Resources Contractual Services 50% and Non-Departmental Contingency 50% Acct. # _____	Attachments: <p style="text-align: center;">N/A</p>
Department Review: <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> Marina _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

--	--	--

Summary Explanation/Background: The Town's existing employee handbook is woefully obsolete, contradictory in many sections and most importantly, legally insufficient. Consequently, in July 2007, the Town Manager and Human Resources Director hired employment attorney Patricia Bass to assist with an entire "re-write" of the employee handbook, as well as provide training to employees relating to discipline and discrimination in the workplace.

Given the remaining work to be completed on the handbook, discussions/negotiations with the AFL-CIO Public Employees Union and subsequent employee training, consulting services required will exceed the Town Manager's purchasing authority. Therefore, staff is recommending approval of additional legal consulting services not to exceed \$10,000.

TAB 4

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: 11/7/07

Agenda Item No.

- | | |
|---|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input checked="" type="checkbox"/> CONSENT AGENDA |
|---|---|

SUBJECT: Auditor Selection

RECOMMENDED MOTION/ACTION: Authorize the Town Manager to negotiate a contract with the highest-ranked firm, Nolen, Holt & Miner, at or below the proposed fees as outlined in the proposal and sign an engagement letter with an audit firm for the annual audit for Fiscal Year 2007, with two optional one year renewals.

Submitted by Finance Director *Dominic M. Castello* Date: 11/1/07

Approved by Town Manager *Harvey Lewis* Date: 11/1/07

Originating Department: Finance	Costs: \$ TBD Funding Source: Acct. # 001-51-513-150-33000	Attachments: RFP for External Auditing Services and Minutes of committee meeting
Department Review: <input type="checkbox"/> Town Attorney <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input checked="" type="checkbox"/> Finance <u><i>AWC</i></u> <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: __ October 6 & 7, 2007 __ Paper: __ Palm Beach Post __ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

Summary Explanation/Background:

In accordance with Section 218.391, Florida Statutes the Town established an Auditor Selection Committee to select an audit firm to perform the annual financial audit as required by State law. A Request for Proposal (RFP) was issued and three responses were received. The Selection Committee met on October 29, 2007 and ranked the responding firms based on criteria set forth within the RFP.

The next required step in the process is for the Commission or its' designee to negotiate a contract with the highest-ranked firm. Because compensation was one of the factors used in the evaluation of the proposals, the Town must select the highest-ranked qualified firm or must document in its' public records the reason for not selecting the highest-ranked qualified firm.

Section 218.391(7), Florida Statutes specifies the minimum requirements that must be included in the contract. The written contract shall include, at a minimum, the following:

- (a) A provision specifying the services to be provided and fees or other compensation for such services.
- (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with terms of the contract.
- (c) A provision specifying the contract periods, including renewals, and conditions under which the contract may be terminated or renewed.

Staff is requesting authority to negotiate a contract at or below the proposed fees as outlined in the proposal. An engagement letter signed and executed by both parties constitutes a written contract.



Minutes
Town of Lake Park, Florida
Audit Committee Meeting
Monday, October 29, 2007, 3:00 p.m.
Conference Room, Town Hall, 535 Park Avenue

The Audit Committee met on Monday, October 29, 2007 at 3:00 PM. Present were Patrice Monaco of Belle Glade, Jeff Price of Greenacres, Jim McInnis of Greenacres, Commissioner Chuck Balias, Vice-Mayor Ed Daly and Town Clerk Vivian Mendez.

Finance Director Anne Costello called the meeting to order at 3:10 p.m. She explained the process in which the committee would come to a decision on the External Audit Service (RFP 01-2007) for the Town of Lake Park. She then excused herself from the meeting.

Discussion ensued of the different companies that submitted proposals for the External Audit Service. A tally sheet was used to determine the weighted scored of each company.

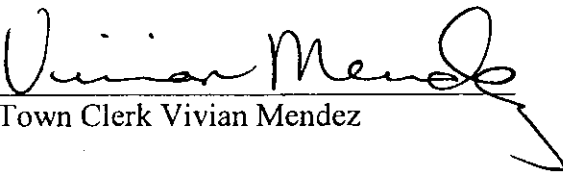
Member	Alberni	Keefe	Nowlen
1	14.2	15.9	17.3
2	16.7	17.7	22.8
3	16.45	16.6	17.3
4	14.27	15.92	17.00
5	15.5	15.2	21.9
Total	77.12	81.32	96.3

The Audit Committee choose Nowlen, Holt & Miner, P.A., followed by Keefe, McCullough & Co., L.L.P., and then Alberni, Caballero & Castellanos, L.L.P

The Town Commission will be given a recommendation for their final approval.

ADJOURNMENT:

There being no other business to discuss the Audit Committee adjourned at 4:10 p.m.


Town Clerk Vivian Mendez

Tally

	Alberni	Keefe	NHM
1	14.2	15.9	17.3
2	16.7	17.7	22.8
3	16.45	16.6	17.3
4	14.27	15.92	17.00
5	15.5	15.2	21.9
	77.12	81.32	96.3

Auditor Selection Committee Evaluation/Ranking Summary

Name of Proposer: *Jeff Price*

Criteria:

Proposer's Qualifications and Experience: 35%

- Licensed to practice in the State of Florida
- Three years general government audit experience
- References provided
- Qualifications of individuals assigned to audit
- Past experience with Single Audits and test of compliance

Subtotal

Weighted score (points x 35%) Max. 12.25

Proposer's Ability and Capability to Perform Required Services: 35%

- Maintains an office in Palm Beach, Broward or Miami/Dade County
- Audit approach and schedule
- External quality control reviews
- Any pending litigation or proceeding against the Proposer

Subtotal

Weighted score (points x 35%) Max. 8.75

Fees for services: 30%

- Flat fee proposal
- Fees for additional work outside the scope of contract

Subtotal

Weighted score (points x 30%) Max. 3

Total Score (sum of weighted scores) Max. 24

Proposer #1	Proposer #2	Proposer #3
<i>41</i>	<i>Ke</i>	<i>N/M</i>

Points

0-5	5	5	5
0-10	4	6	10
0-5	3	3	5
0-10	6	4	10
0-5	4	4	5
	22	22	35
	7.7	7.7	12.25

0-5	5	5	5
0-10	3	3	10
0-5	5	5	5
0-5	5	5	5
	18	18	25
	6.3	6.3	8.75

0-5	2	2	1
0-5	3	2	2
	5	4	3
	1.5	1.2	.9

15.5	15.2	21.9
------	------	------

James McEnnis

Auditor Selection Committee Evaluation/Ranking Summary

Name of Proposer:

Criteria:

$$\begin{array}{r} 22 \\ 35 \\ \hline 110 \\ 66 \\ \hline 770 \end{array}$$

$$\begin{array}{r} 26 \\ 35 \\ \hline 130 \\ 78 \\ \hline 770 \end{array}$$

Proposer #1	Proposer #2	Proposer #3
-------------	-------------	-------------

Johnson

Keele

Cooper

Proposer's Qualifications and Experience: 35%

- Licensed to practice in the State of Florida
- Three years general government audit experience
- References provided
- Qualifications of individuals assigned to audit
- Past experience with Single Audits and test of compliance

0-5	0-10	0-5	0-10	0-5
5	5	5	5	5
5	7	7	10	10
4	3	3	5	5
5	7	7	10	10
3	4	4	5	5
3	4	4	5	5
2	9.1	9.1	12.25	12.25

Proposer's Ability and Capability to Perform Required Services: 35%

- Maintains an office in Palm Beach, Broward or Miami/Dade County
- Audit approach and schedule
- External quality control reviews
- Any pending litigation or proceeding against the Proposer

0-5	0-10	0-5	0-10	0-5
3	4	4	5	5
5	7	7	10	10
5	5	5	5	5
5	5	5	5	5
18	21	21	25	25
6.3	7.4	7.4	8.75	8.75

Fees for services: 30%

- Flat fee proposal
- Fees for additional work outside the scope of contract

0-5	0-5
4	4
5	6
4	4
4.7	1.2

Total Score (sum of weighted scores) Max. 24 pts.

16.7	17.7	22.2
------	------	------

Auditor Selection Committee Evaluation/Ranking Summary

7/21/15

Proposer #1	Proposer #2	Proposer #3
-------------	-------------	-------------

Name of Proposer:

Criteria:

Points

Proposer's Qualifications and Experience: 35%

Licensed to practice in the State of Florida	1	2	3	4
Three years general government audit experience	1	2	3	4
References provided	2	2	3	4
Qualifications of individuals assigned to audit	1	2	3	4
Past experience with Single Audits and test of compliance	2	3	4	5
Subtotal	28	33	35	42.5
Weighted score (points x 35%)	9.8			

Proposer's Ability and Capability to Perform Required Services: 35%

Maintains an office in Palm Beach, Broward or Miami/Dade County	5	5	5	5
Audit approach and schedule	2	3	4	5
External quality control reviews	2	3	4	5
Any pending litigation or proceeding against the Proposer	2	3	4	5
Subtotal	23	28	35	42.5
Weighted score (points x 35%)	8.02			

Fees for services: 30%

Flat fee proposal	3	3	3	4
Fees for additional work outside the scope of contract	3	3	3	4
Subtotal	6	6	6	8
Weighted score (points x 30%)	1.8			

Total Score (sum of weighted scores) Max. 24 pts.

14.27	15.92	17.
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P. Moore 10/29/07
**Auditor Selection Committee
 Evaluation/Ranking Summary**

Name of Proposer:

Criteria:

Proposer's Qualifications and Experience: 35%

- Licensed to practice in the State of Florida
- Three years general government audit experience
- References provided
- Qualifications of individuals assigned to audit
- Past experience with Single Audits and test of compliance

Subtotal

Weighted score (points x 35%) Max. 12.25 pts.

Proposer's Ability and Capability to Perform Required Services: 35%

- Maintains an office in Palm Beach, Broward or Miami/Dade County
- Audit approach and schedule
- External quality control reviews
- Any pending litigation or proceeding against the Proposer

Subtotal

Weighted score (points x 35%) Max. 8.75 pts.

Fees for services: 30%

- Flat fee proposal
- Fees for additional work outside the scope of contract

Subtotal

Weighted score (points x 30%) Max. 3 pts.

Total Score (sum of weighted scores) Max. 24 pts.

Points

Proposer #1	Proposer #2	Proposer #3
-------------	-------------	-------------

Albani *Keef* *Novick*

3	5	5
3	10	10
5	5	5
5	5	5
22	26	34
7.7	9.1	11.9

2	2	5
7	5	9
5	5	5
5	5	5
19	18	24
6.0	10.3	8.4

4	2	5
3	2	5
7	4	10
21	1.2	3

16.45	16.6	17.3
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EP

Auditor Selection Committee Evaluation/Ranking Summary

Name of Proposer:

Proposer #1	Proposer #2	Proposer #3
-------------	-------------	-------------

Criteria:

Points

Proposer's Qualifications and Experience: 35%

- Licensed to practice in the State of Florida
- Three years general government audit experience
- References provided
- Qualifications of individuals assigned to audit
- Past experience with Single Audits and test of compliance
- Subtotal**
- Weighted score (points x 35%) Max. 12.25 pts.**

Points	Proposer #1	Proposer #2	Proposer #3
0-5	5	5	5
0-10	8	7	10
0-5	5	2	5
0-10	10	4	10
0-5	5	3	5
Subtotal	28	23	35
Weighted score	9.8	11.5	12.25

Proposer's Ability and Capability to Perform Required Services: 35%

- Maintains an office in Palm Beach, Broward or Miami/Dade County
- Audit approach and schedule
- External quality control reviews
- Any pending litigation or proceeding against the Proposer
- Subtotal**
- Weighted score (points x 35%) Max. 8.75 pts.**

Points	Proposer #1	Proposer #2	Proposer #3
0-5	5	5	5
0-10	8	8	10
0-5	5	5	5
0-5	5	5	5
Subtotal	23	23	25
Weighted score	8.05	8.05	8.75

Fees for services: 30%

- Flat fee proposal
- Fees for additional work outside the scope of contract
- Subtotal**
- Weighted score (points x 30%) Max. 3 pts.**

Points	Proposer #1	Proposer #2	Proposer #3
0-5	2	3	5
0-5	2	2	5
Subtotal	4	5	10
Weighted score	1.2	1.5	3.0

Total Score (sum of weighted scores) Max. 24 pts.

12.8	15.05	17.3
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**PROPOSAL
FOR EXTERNAL AUDITING SERVICES
FOR THE**



**FOR THE FISCAL YEAR ENDING
SEPTEMBER 30, 2007
WITH TWO ONE YEAR OPTIONS FOR 2008 AND 2009**

RFP # 01-2007

Alberni Caballero & Castellanos, L.L.P.

4649 Ponce de Leon Blvd, Suite 404, Coral Gables, FL 33146

Telephone: (305) 662-7272 Fax: (305) 662-4266

FEI# 55-0912340

CPA License#: AD64536

Contact Person: Nestor Caballero, CPA

Submission Date: October 19, 2007



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CONCLUSION	26
APPENDICES	
A Letters of Recommendation	
B Licenses to Practice in the State of Florida	
C Insurance	
D Disclosure Affidavits	
E Peer Review Report	



Alberni, Caballero & Castellanos, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

October 19, 2007

Anne M. Costello
Finance Director
Town of Lake Park
535 Park Avenue, 1st Floor
Lake Park, FL 33403

4649 PONCE DE LEON BLVD.
SUITE 404
CORAL GABLES, FL 33146 - 2118
TEL: 305-662-7272
FAX: 305-662-4266
ACC-CPA.COM

Re: PROPOSAL FOR EXTERNAL AUDITING SERVICES (RFP #01-2007)

The independent certified public accounting firm of Alberni Caballero & Castellanos, L.L.P. proudly submits the following proposal to provide professional auditing services to the Town of Lake Park, Florida (the Town) for the fiscal year ending September 30, 2007.

We are uniquely qualified to perform professional auditing services for the Town due to the following:

Throughout the years, our management team has performed numerous Public Sector audits which include the following 20 municipalities (9 of the 20 local governments audit clients have issued CAFR'S):

Clients served by Alberni Caballero & Castellanos:

- City of MIAMI SPRINGS - financial and single audit
City of HIALEAH GARDENS - financial and single audit
City of SOUTH MIAMI - financial and single audit
Village of BISCAYNE PARK - financial and single audit
Village of EL PORTAL - financial and single audit
Town of BRINY BREEZES - financial audit
Town of JUPITER POLICE OFFICERS RETIREMENT PLAN - financial audit
City of LAUDERHILL GENERAL EMPLOYEES RETIREMENT PLAN - financial audit
City of OAKLAND PARK GENERAL EMPLOYEES RETIREMENT PLAN - financial audit
City of HOMESTEAD GENERAL EMPLOYEES RETIREMENT PLAN - financial audit

Client served by management team with previous firms:

- City of OAKLAND PARK - financial and single audit
City of DANIA BEACH - financial and single audit
City of LAUDERHILL - financial and single audit
City of LAUDERDALE LAKES - financial and single audit
Town of SOUTHWEST RANCHES - financial audit
Town of MIAMI LAKES - financial audit
City of HOMESTEAD - financial and single audit
City of TAMARAC - financial and single audit
City of HIALEAH - financial and single audit
City of PEMBROKE PINES - financial and single audit

The engagement team chosen to serve the Town has extensive experience working with governmental entities of similar size and scope.

Our team, based out of our Coral Gables office offers the following advantages:

Experienced Personnel On-The-Job: Our Management Team's CPA's average:

- over 30 years of professional practice 10 in the governmental audit field;
over 6 years working together as a team

Knowledgeable Team: - Because our team members are devoted to the governmental sector, we are experts in the intricacies of governmental accounting and the unique issues affecting your Town.

Management Involvement: Unlike most firms:

- the professionals assigned to your engagement focus the majority of their time working exclusively with governmental organizations
experienced Firm Management (Partners) will dedicate 100 percent of their time to your engagement
because of our experience, we will use your staff's time efficiently and serve as a valuable resource for your Town: your personnel will not waste time "training our personnel"

Please note the firm is assigning FIVE Team Members to your Engagement:

1 Client Service Partner, 1 Quality Control Partner, 1 Engagement Partner and 2 Senior Accountants. (3 CPAs)

We humbly ask you to compare the expertise of our Engagement Team to our peer competition assigned teams. We are confident you will not see another firm assigning our level of experience to your engagement.

On-Site Decision Makers: Unlike most other firms, our partners are on-site during the engagement. This ensures that any audit issues will be resolved efficiently and timely since the key individuals of the engagement will be on-site during the audit.

Smooth Transition: transition will be smooth, with *minimal* disruption of the Town's staff and operations. We can guarantee this due to our engagement team's governmental audit experience.

Satisfied Clients: We have included references for several municipalities which were audited by our Partner's. We have also included several letters of recommendations.

Immediate Service Responsiveness: Accessible to Clients 7 days a week regarding ANY comments, questions, or concerns.

Timely Delivery of Services: We understand the importance of completing the audit and issuing the audited financial statements in a timely manner and will work closely with you and your staff to exceed your expectations.

Fees: We recognize that engaging an accounting firm is an important investment of the Town. You can expect that we are competitively priced and that your investment in us will add value to your Town.

Based on our understanding of your expectations and the requirements set forth in your RFP, we will summarize the scope of our proposed services and our audit approach. We will demonstrate how our approach surpasses other firms' and exceeds the Town's expectations.

We will perform an annual audit of the financial statements of the Town of Lake Park for the fiscal years ending September 30, 2007, in order to express an opinion on the fairness with which they present net assets and changes in net assets in conformity with accounting principles generally accepted in the United States of America, and an audit to determine whether operations are properly conducted in accordance with legal, regulatory requirements, applicable OMB standards, Federal Single Audit Act of 1997 and the Florida Single Audit Act, (if applicable). We will perform limited procedures on the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and supporting schedules and verify that any outstanding audit findings from prior years has been cleared. We commit to perform the work within the time period described in your request for proposal. The firm will be involved throughout the entire year, by providing assistance in resolving issues and informing the Town of new evolving issues and related matters of importance.

We are confident that our firm is eminently qualified to meet the challenges of this engagement and to deliver quality audit services to your organization. The Town of Lake Park would be a valued client of our firm and we pledge to commit our resources and continue to provide the level and quality of services that will exceed the Town's expectations. This proposal is a firm and irrevocable offer for one hundred eighty (180) 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 or with the Town. We also certify that our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Nestor Caballero, CPA, (Partner) is authorized to make representations for and to bind the firm. He can be reached at (305) 662-7272, his e-mail address is nestor@acc-cpa.com. Please do not hesitate to call if you have any questions about the information provided in this proposal.

We thank you for considering our firm's qualifications and experience and look forward to serving you.

Very truly yours,


Nestor Caballero, CPA- Partner for Alberni Caballero & Castellanos, L.L.P.

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

Albemi Caballero & Castellanos, L.L.P. (AC&C) is a Certified Public Accounting firm with five partners and over twenty professionals that work together on a continual basis with the main focus of serving the public sector. The firm is a professional limited liability partnership that provides comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services. AC&C was formed through the merger of Albemi Caballero & Albemi, P.A., a certified public accounting firm which has served the South Florida area for over 30 years and Caballero & Castellanos, P.L. a local firm with offices in Dade and Broward County which exclusively serves the public sector and whose partners bring over 10 years of local government audit experience.

Our industry areas of specialization include:

- Governmental Organizations
- Public Housing Agencies
- Non Profit Organizations
- Local Government Retirement Plans
- Mortgage Banking

Our firm’s philosophy is to provide our clients with the same high level of service they would expect from a large national firm, but with the personal attention of a small local firm. All of our audit clients have direct access to our partners and we have committed to have our partners involved throughout all phases of the audit. In other words, our partners are on the field during the audit and all the decision making is on site.

Our professional staff is prepared and fully qualified to help you determine your realistic present and future goals, and assist you in reaching them. We combine invaluable experience gained at some of the most highly regarded international accounting firms, with the kind of personal service these firms can seldom provide.

Every member of our professional staff at the firm is here because they combine outstanding accounting qualifications with proven communication skills and depth of character. Our governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level (Government Finance Officers Association), state level (FGFOA) and the local level (League of Cities). The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.

Size and Number of Staff

The following chart reflects our current organizational structure:

	TOTAL PROFESSIONAL STAFF	TOTAL CPA'S	PUBLIC SECTOR STAFF
Partners	5	5	4
Manager/Seniors	4	0	4
Staff accountants	8	0	6
Per diem employees	10	4	10
Total	27	9	24

(*) Total of 3 CPA's assigned to the Town's Engagement (3 Partners) and two Senior Accountants

Previous Contracts Awarded to the Firm by the Town of Lake Park

The Town has not awarded any contracts to the Firm.

SECTION I – PROPOSER'S QUALIFICATIONS AND EXPERIENCE

List of Principal Owners

Pedro Alberní, CPA
Lorena Alberní, CPA
Nelson Caballero, CPA
Nestor Caballero, CPA
Elias Castellanos, CPA

Governmental Auditing Experience

The following is a list of the most significant engagements performed by the Firm or its Partners in the last five years that are similar to the Town's engagement described in its request for proposal:

City of Miami Springs – 9/30/06, 9/30/05 and 9/30/04 - CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: William Alonso, Finance Director (305) 805-5014.

City of South Miami – 9/30/06, 9/30/05 and 9/30/04- CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: Eliza Rassi, Finance Director (305) 663-6343.

City of Hialeah Gardens- 9/30/06- Defined Benefit Pension Plan, Federal Single Audit. Contact: Marcos Piloto, Finance Director (305) 819-5310.

Village of Biscayne Park – 9/30/06 and 9/30/05, Federal Single Audit. Contact: Holly Houghdahl, Finance Director (305) 899-8000.

Village of El Portal – 9/30/06 and 9/30/05, Federal Single Audit. Contact: Jason Walker, Village Manager (305) 795-7880.

Town of Briny Breezes – 9/30/06, Contact: Rita Taylor, Town Clerk (561) 276-5116.

City of Tamarac – 9/30/03- CAFR, 3 Defined Benefit Pension Plans, Federal and State Single Audits. Contact: Bill Nealon, Asst. Finance Director (954) 724-1317.

City of Dania Beach – 9/30/03 and 9/30/02- CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: Patricia Varney, Finance Director (954) 924-3620.

City of Lauderdale Lakes – 9/30/03 and 9/30/02- CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: Carl Berkeley Abbot, Finance Director (954) 535-2713.

City of Oakland Park – 9/30/03 and 9/30/02- CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: Catherine Graham, Finance Director (954) 561-6260.

City of Hialeah - 9/30/99 to 9/30/01- Defined Benefit Pension Plan, Federal Single Audit. Contact: Vivian Parks, Finance Director (305) 883-5988.

City of Pembroke Pines - 9/30/99 to 9/30/01- CAFR, Defined Benefit Pension Plan, Federal and State Single Audits. Contact: Rene Gonzalez, Finance Director (954) 435-6515.

Town of Miami Lakes – 9/30/03 and 9/30/02 Contact: Alfredo Acin, Finance Director (305) 364-6100.

Town of Southwest Ranches – 9/30/03 and 9/30/02- CAFR, Contact: John Canada, Town Administrator (954) 434-0008.

Hialeah Housing Authority – 12/31/06, 12/31/05, 12/31/04, and 12/31/029/30/03, Federal Single Audit- Contact: Nelson Lara, Finance Director (305) 887-4343.

Homestead Housing Authority – 12/31/06 and 12/31/05, Federal Single Audit- Contact: Edmund Carrera, Executive Director (305) 247-0639.

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

West Palm Beach Housing Authority – 3/31/07, 3/31/06 and 3/31/05, Federal Single Audit- Contact: Prasad Valluri, Finance Director (561) 655-8530.

Palm Beach County Housing Authority – 9/30/06 and 9/30/05, Federal Single Audit- Contact: Loretta Reed, Finance Director (561) 684-2160.

Orlando Housing Authority – 3/31/07, 3/31/06 and 3/31/05, Federal Single Audit- Contact: Debra Gerkey, Finance Director (407) 299-9823.

Punta Gorda Housing Authority – 3/31/07, 3/31/06, Federal Single Audit- Contact: Jean Farino, Executive Director (941) 639-4344.

Lee County Housing Authority – 9/30/06 and 9/30/05, Federal Single Audit- Contact: Connie Sheppard, Executive Director (239) 997-6688.

Virginia Key Beach Park Trust – 9/30/06- Contact: Leacroft Robinson, Finance Director (305) 960-4604.

Performance Arts Center Authority – 9/30/06- Contact: Catherine Carter, Chief Financial Officer (954) 765-5833.

References

The following is a list of five audit engagements performed that are similar to the Town’s engagement described in its request for proposal. (See APPENDIX A: LETTERS OF RECOMMENDATION)

City of Miami Springs –9/30/06, 9/30/05 and 9/30/04- CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: William Alonso, Finance Director (305) 608-6677. (Engagement Partner- Elias Castellanos, CPA; Senior Accountants- Martha Romero and Yannick Ngendahayo) Value of Contract: \$135,000 Staff Hours: 320 **(COPY OF CAFR INCLUDED AS REQUESTED IN RFP)**

City of South Miami – 9/30/06, 9/30/05 and 9/30/04- CAFR, 2 Defined Benefit Pension Plans, Federal Single Audit. Contact: Eliza Rassi, Finance Director (305) 663-6343. (Engagement Partner- Nestor Caballero, CPA Senior Accountants- Martha Romero and Yannick Ngendahayo) Value of Contract: \$122,000 Staff Hours: 550

City of Hialeah Gardens- 9/30/06- Defined Benefit Pension Plan, Federal Single Audit. Contact: Marcos Piloto, Finance Director (305) 819-5310. (Engagement Partner- Nestor Caballero, CPA Senior Accountants- Martha Romero and Yannick Ngendahayo) Value of Contract: \$173,500 Staff Hours: 450 Staff Hours

Village of Biscayne Park – 9/30/06 and 9/30/05, Federal Single Audit. Contact: Holly Houghdahl, Finance Director (305) 899-8000. (Engagement Partner- Nestor Caballero, CPA; Senior Accountant- Martha Romero) Value of Contract: \$77,000 Staff Hours: 250

Village of El Portal – 9/30/06 and 9/30/05, Federal Single Audit. Contact: Jason Walker, Village Manager (305) 795-7880. (Engagement Partner- Nestor Caballero, CPA; Senior Accountant- Yannick Ngendahayo) Value of Contract: \$55,250 Staff Hours: 250

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

Management Team of CPAs' & Years Of Governmental Experience

Pedro Alberni, CPA (Client Service Partner)
30 Years of Total Audit Experience

Elias Castellanos, CPA (Quality Control Partner)
14 Years of Total Governmental Experience

Nestor Caballero, CPA (Engagement Partner)
9 Years of Total Governmental Experience

Yannick Ngendahayo (Senior Accountant)
3 Years of Total Governmental Experience

Orlando Rodriguez (Senior Accountant)
2 Years of Total Governmental Experience

Experience In Governmental Engagements

The engagement team that will serve the Town is composed of individuals who understand governmental entities and possess the technical skills and experience necessary to deliver quality audit services. Our team will include One Client Service Partner, One Quality Control Partner, One Engagement Partner, Two Senior Accountants and accounting staff as needed.

These professionals have a wide variety of experience in providing auditing, accounting and advisory services to governmental entities. In addition to their experience and knowledge, the members of the engagement team have the functional and technical skills to ensure the performance and completion of a comprehensive engagement.

Our engagement team of CPAs averages over 14 years of professional practice, 10 in the government audit field and the performance of financial and managerial services for governmental entities. Unlike other firms' personnel, these individuals spend most of their time working with governmental and public sector agencies. This means they will not be wasting your time asking irrelevant questions and indeed, will be a fertile and beneficial resource to your organization.

Management Team

The management team who will serve the Town is composed of individuals who:

- are licensed CPAs;
- possess a comprehensive understanding of governmental entities;
- are highly experienced in working with a variety of public sector clients;
- demonstrate the technical skills necessary to deliver quality financial and managerial services; and
- average in excess of 10 years of professional practice in governmental accounting.

Client Service Partner

The Client Service Partner determines that the firm's resources are assigned properly to perform the engagement.

Pedro Alberni, CPA will be the Client Service Partner. Mr. Alberni is the Managing Partner-in-charge of our Coral Gables Office. He has over 30 years of audit experience.

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

Quality Control Partner

The engagement will be under the direct supervision of a Quality Control Partner. The Quality Control Partner will be responsible for the quality control, supervision and confidentiality of information of the engagement and will participate extensively during the various stages of the engagement.

- performing an overriding review of all deliverables;
- resolving technical accounting and reporting issues; and
- reviewing and approving reports, management letters, and other engagement products.

Elias Castellanos, CPA will be the Quality Control Partner and a designated “KEY” Employee. Mr. Castellanos has extensive experience in governmental audits. He has performed governmental audits for the last **14 years**. He will devote a majority of his time to the completion of the work.

Engagement Partner

The Engagement Partner will be assigned full time and will work closely with the Quality Control Partner. The Engagement Partner has direct responsibility for engagement policy, direction, supervision, security and communication with the Town’s personnel. He will also ensure that the deliverables and all other reports are prepared in accordance with professional standards and firm policy.

He will be responsible for all phases of the engagement and he will be:

- coordinating all services with the Town;
- directing the development of the overall engagement approach and plan;
- supervising staff;
- planning the engagement;
- preparing or modifying project plans, as needed;
- evaluating internal control and assessing risk;
- reviewing work product for compliance with the Town’s requirements and completeness;
- communicating with the Town the progress of the engagement; and
- reviewing deliverables and all reports issued by the firm for accuracy and completeness;
- and that they are prepared in accordance with professional standards and firm policy;
- leading meetings and discussions with key management personnel.

Nestor Caballero, CPA will be the Engagement Partner and a designated “KEY” employee. Mr. Caballero was selected for his experience with governmental engagements and more specifically for his experience with audits in similar scope to the Town of Lake Park’s audit.

Senior Accountants

Two Senior Accountants will be assigned full-time to the engagement. The Senior Accountants will be responsible for the overall performance of the work in the field and assisting the Engagement Partner in the actual performance of the engagement.

Yannick Ngendahayo and Juan Rivera will be the Senior Accountants. Mr. Ngendahayo and Mr. Rivera were selected for their extensive knowledge in governmental accounting and for their auditing experience. They will devote 100% of their time to the completion of the work.

Staff Accountants

Staff accountants will be utilized as required by the Engagement Partner. They perform less complex audit procedures under the supervision of the Engagement Partner and the Manager.

The firm’s audit team who will serve the Town is composed of individuals who understand government entities and possess the technical skills and experience necessary to deliver quality audit services. Our audit team will include **THREE Partners**, two who have been involved **TOGETHER** in the audits of government entities for at least **6 years**.

We humbly ask you to compare the level of experience and expertise we have assigned to your engagement to the other firms submitting proposals. Compare the experience of personnel assigned by those firms **FULL-TIME (on-site) to OURS**.

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

RESUMES

PEDRO ALBERNI, CPA

e-mail: pedro@acc-cpa.com

- Position** CLIENT SERVICE PARTNER
- Education** Bachelor Degree, Accounting, 1973 Florida International University
- Professional History**
- ❖ CPA, in Florida since 1977, Certificate No. AC06301
 - ❖ Partner of Alberni Caballero & Castellanos, LLP
 - ❖ Partner of Alberni Caballero & Alberni, P.A., - 1977-2006
- Clients Served**
- A partial list of audit clients served during the last three years follows:
- ❖ The Children’s Trust of Miami Dade County
 - ❖ City of Miami Springs
 - ❖ City of South Miami
 - ❖ City of Hialeah Gardens
 - ❖ Village of El Portal
 - ❖ Village of Biscayne Park
 - ❖ Town of Briny Breezes
 - ❖ Greencross Health Systems
 - ❖ Hayhurst Mortgage, Inc. & Subsidiary, Inc. (HUD)
 - ❖ Morning Star Funding Corporation (HUD)
 - ❖ Dade County High Tech School, Inc. (ED)
- Professional Education**
- | | |
|--|--------------|
| Educational courses taken during the last three years. | |
| <u>Course</u> | <u>Hours</u> |
| Taxes and other | 46 |
| Accounting, auditing and other | 80 |
| Total Hours | <u>126</u> |
- Professional Associations**
- ❖ Member, American Institute of Certified Public Accountants
 - ❖ Member, Florida Institute of Certified Public Accountants

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

ELIAS CASTELLANOS, CPA

e-mail: elias@acc-cpa.com

Position QUALITY CONTROL PARTNER – “KEY” MEMBER

Education Florida International University, B.A., Accounting, 1992

Professional History

- ❖ 14 years of total Professional Practice Experience
- ❖ CPA, in Florida, March 1995, No. 27624
- ❖ Partner, Alberni Caballero & Alberni, LLP
- ❖ Principal, Caballero & Castellanos P.L.- 2004 to 2006
- ❖ Senior Audit Manager, Local CPA Firm- 2002-2004
- ❖ Director of Operations – Quality Assurance – HUD – REAC, Washington, DC
- ❖ Senior Audit Manager – KPMG L.L.P. Washington DC
- ❖ Audit Supervisor – Regional CPA Firm
- ❖ Senior Auditor, Local CPA Firm

Clients Served A partial list of audit clients served follows:

- ❖ City of Miami Springs- 9/30/06, 9/30/05, 9/30/04, 9/30/03, and 9/30/02
- ❖ City of South Miami 9/30/06, 9/30/05, and 9/30/04
- ❖ City of Hialeah Gardens 9/30/06
- ❖ Village of Biscayne Park 9/30/06, 9/30/05, 9/30/02 and 9/30/01
- ❖ Village of El Portal 9/30/06 and 9/30/05
- ❖ Town of Briny Breezes 9/30/06
- ❖ Performing Arts Authority (Broward Center for the Performing Arts) 9/30/06
- ❖ The Hialeah Housing Authority 12/31/06, 12/31/05 and 12/31/04
- ❖ The Homestead Housing Authority 12/31/06 and 12/31/05
- ❖ Orlando Housing Authority 3/31/06 and 3/31/05
- ❖ Tampa Housing Authority 3/31/05
- ❖ Palm Beach County Housing Authority 9/30/06 and 9/30/05
- ❖ West Palm Beach Housing Authority 3/31/06 and 3/31/05
- ❖ Riviera Beach Housing Authority 9/30/06, 9/30/05, 9/30/04 and 9/30/03
- ❖ Lee County Housing Authority 9/30/06 and 9/30/05
- ❖ Venice Housing Authority 3/31/06 and 3/31/05
- ❖ Punta Gorda Housing Authority 3/31/06
- ❖ City of Dania Beach 9/30/03 and 9/30/02
- ❖ City of Lauderdale Lakes 9/30/03 and 9/30/02
- ❖ City of Hialeah 9/30/98 and 9/30/97
- ❖ City of North Miami 9/30/99, 9/30/98 and 9/30/97
- ❖ Town of Golden Beach 9/30/99 and 9/30/98
- ❖ Village of Pinecrest 9/30/99 and 9/30/98
- ❖ City of Florida City 9/30/98
- ❖ City of Sweetwater 9/30/95 and 9/30/94

Professional Education Educational courses taken during the last three years.

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	<u>120</u>
Total Hours	<u>120</u>

Professional Associations

- ❖ Member, Florida Institute of Certified Public Accountants
- ❖ Member, American Institute of Certified Public Accountants
- ❖ Member, Florida Government Finance Officers Association
- ❖ Member, Government Finance Officers Association
- ❖ Associate Member, Dade and Broward Florida League of Cities

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

NESTOR CABALLERO, CPA

e-mail: nestor@acc-cpa.com

Position ENGAGEMENT PARTNER – “KEY” MEMBER

Education Masters Degree, Taxes, 1997, Florida International University,
Bachelor Degree, Accounting, 1995, Florida International University

- Professional History**
- ❖ 9 years of total Professional Practice Experience
 - ❖ CPA, in Florida, August 1997, No. 30376
 - ❖ Partner of Alberni, Caballero & Castellanos, P.L.
 - ❖ Principal of Caballero & Castellanos P.L.- 2004 to 2006
 - ❖ Audit Manager Local CPA Firm- 2002-2004
 - ❖ Audit Supervisor of Regional CPA Firm- 1996 to 2001

- Clients Served**
- A partial list of audit clients served follows:
- ❖ City of Miami Springs 9/30/06, 9/30/05 and 9/30/04
 - ❖ City of South Miami 9/30/06, 9/30/05 and 9/30/04
 - ❖ City of Hialeah Gardens 9/30/06
 - ❖ Village of Biscayne Park 9/30/06, 9/30/05, 9/30/02 and 9/30/01
 - ❖ Village of El Portal 9/30/06 and 9/30/05
 - ❖ Town of Briny Breezes 9/30/06
 - ❖ Performing Arts Authority (Broward Center for the Performing Arts) 9/30/06
 - ❖ City of Tamarac – 9/30/03
 - ❖ City of Oakland Park – 9/30/03 and 9/30/02
 - ❖ Town of Miami Lakes – 9/30/03, 9/30/02 and 9/30/01
 - ❖ Town of Southwest Ranches – 9/30/03, 9/30/02 and 9/30/01
 - ❖ City of Pembroke Pines – 9/30/00 through 9/30/96
 - ❖ City of Hialeah - 9/30/01, 9/30/00 and 9/30/99
 - ❖ City of Homestead- 9/30/00 and 9/30/99
 - ❖ Town of Lauderdale By The Sea - 9/30/98, and 9/30/97
 - ❖ South Miami Redevelopment Agency 9/30/06, 9/30/05 and 9/30/04
 - ❖ The Children’s Trust 9/30/03
 - ❖ The Hialeah Housing Authority 12/31/06, 12/31/05 and 12/31/04
 - ❖ The Homestead Housing Authority 12/31/06 and 12/31/05
 - ❖ Orlando Housing Authority 3/31/06 and 3/31/05
 - ❖ Tampa Housing Authority 3/31/05
 - ❖ Palm Beach County Housing Authority 9/30/06 and 9/30/05
 - ❖ West Palm Beach Housing Authority 3/31/06 and 3/31/05
 - ❖ Riviera Beach Housing Authority 9/30/06, 9/30/05, 9/30/04 and 9/30/03
 - ❖ Lee County Housing Authority 9/30/06 and 9/30/05
 - ❖ Venice Housing Authority 3/31/06 and 3/31/05
 - ❖ Punta Gorda Housing Authority 3/31/06

Professional Education Educational courses taken during the last three years.

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	<u>120</u>
Total Hours	<u>120</u>

- Professional Associations**
- ❖ Member, American Institute of Certified Public Accountants
 - ❖ Member, Florida Institute of Certified Public Accountants
 - ❖ Member, Government Finance Officers Association
 - ❖ Member, Special Review Committee -Government Finance Officers Association
 - ❖ Member, Florida Government Finance Officers
 - ❖ Member, Dade/Broward Government Finance Officers Association
 - ❖ Member, Cuban American Certified Public Accountants Association
 - ❖ Associate Member, Dade & Broward League of Cities

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

YANNICK NGENDA HAYO

e-mail: yannick@acc-cpa.com

Position SENIOR ACCOUNTANT

Education ❖ Bachelor Degree, Accounting, 2005 Johnson & Wales University

Professional History ❖ Senior of Alberni Caballero & Castellanos, LLP
 ❖ Assistant to Finance Director- Village of Biscayne Park Florida

Clients Served A partial list of audit clients served during the last year follows:

- ❖ City of Miami Springs 9/30/06
- ❖ City of South Miami 9/30/06
- ❖ City of Hialeah Gardens 9/30/06
- ❖ Village of El Portal 9/30/06 and 9/30/05
- ❖ South Miami Redevelopment Agency 9/30/06
- ❖ Town of Jupiter Police Officers Retirement Plan 9/30/06
- ❖ City of Lauderhill General Employees Retirement Plan 9/30/06
- ❖ City of Homestead General Employees Retirement Plan 9/30/06
- ❖ City of Homestead Police Officers Retirement Plan 9/30/06
- ❖ City of Homestead Elected Officials Retirement Plan 9/30/06
- ❖ Virginia Key Beach Park Trust 9/30/06
- ❖ Performing Arts Authority (Broward Center for the Performing Arts) 9/30/06
- ❖ The Hialeah Housing Authority 12/31/06
- ❖ Orlando Housing Authority 3/31/06
- ❖ Palm Beach County Housing Authority 9/30/06
- ❖ West Palm Beach Housing Authority 3/31/06
- ❖ Riviera Beach Housing Authority 9/30/06
- ❖ Lee County Housing Authority 9/30/06
- ❖ Venice Housing Authority 3/31/06
- ❖ Punta Gorda Housing Authority 3/31/06

Professional Education	Educational courses taken during the last year.	
	<u>Course</u>	<u>Hours</u>
	Government Accounting and Auditing	24
	Total Hours	<u>24</u>

Professional Associations ❖ Member, Florida Government Officers Association

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

JUAN CARLOS-RIVERA CARTAGENA

e-mail: juan@acc-cpa.com

Position SENIOR ACCOUNTANT

Education Bachelor Degree, Accounting, University of Puerto Rico

Professional History

- ❖ Staff of Alberni Caballero & Castellanos, LLP
- ❖ Staff accountant- small CPA firm in Washington D.C.

Clients Served A partial list of audit clients served during the last year follows:

- ❖ City of Hialeah
- ❖ New Orleans Housing Authority
- ❖ U.S. Department of the Navy
- ❖ West Palm Beach Housing Authority
- ❖ Orlando Housing Authority
- ❖ ASPIRA of Florida, Inc.
- ❖ Family Counseling Services of Dade County, Inc.

Professional Education	Educational courses taken during the last year.	
	<u>Course</u>	<u>Hours</u>
	Government Accounting and Auditing	24
	Total Hours	<u>24</u>

Professional Associations

- ❖ Member, Florida Government Officers Association

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

Note: Copies of CPA licenses for engagement team members have been included in attachment B- LICENSES TO PRACTICE IN THE STATE OF FLORIDA. These licenses are all active.

All CPA's assigned to the audit have properly maintained CPE in governmental accounting and auditing as required by the State Board of Accountancy.

None of our audit clients have discontinued our services; except due to expiration of audit contract.

State Licensing Certificate from the State of Florida

The firm is properly registered/licensed State of Florida professional limited partnership. All assigned key professional staff are properly registered/licensed to practice public accounting in the State of Florida.

Quality of the Staff Over the Term of the Engagement

The Client Service Partner, Quality Control Partner, Engagement Partner and Senior Accountants will be the designated "KEY" members. We pledge to the Town they will be returned to the audit each year of the engagement. In the unlikely event that it does become necessary to replace any of the partners, managers, senior accountants or staff, we will first attain the Town's express prior permission to do so. We understand the Town's right to accept or reject replacements. In addition to the engagement team members proposed herein, we also have other, well-qualified professionals who stand ready to serve your needs, if required. We can assure the highest professional qualifications of the assigned staff we will utilize for the Town's engagement.

In addition to our governmental focus, it is firm policy that all professional employees exceed the minimum CPE credits required for governmental audits. We currently have an in-house continuing education program which provides approximately 120 credit hours of governmental and not-for-profit accounting and auditing every two years to all of our audit staff. In addition, our staff regularly attends conferences sponsored by the FICPA and the Florida Government Finance Officers Association. Further, because we are growing and expanding, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the Senior and Manager level, we select CPA's with proven governmental auditing experience.

GFOA Certificate Of Achievement For Excellence In Financial Reporting Program

Our governmental audit partners are proud to have assisted all the governmental clients who have participated in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (CAFR) qualify for this award. This certificate program is recognized as the highest award in governmental financial reporting. The Certificate of Achievement has been awarded on all of the financial statements our Partners have reported in the certificate program. In addition, two of our partners participate in the GFOA's CAFR review program.

Independence

Alberni Caballero & Castellanos, L.L.P. affirms that we meet the independence requirements of our professional standards, Activities and Functions published by the U.S. General Accounting Office, GAS or any subsequent amendments or superseding revisions. As defined by standards generally accepted in the United States of America, we are independent of the Town. We further certify that Alberni Caballero & Castellanos L.L.P. and their partners and employees, are independent of the Town, have not performed any professional services for the Town and have no conflict of interest. We will give written notice to the Town of any professional relationships entered into during the period of this engagement.

SECTION I – PROPOSER’S QUALIFICATIONS AND EXPERIENCE

Quality Control System

Alberni Caballero & Castellanos, L.L.P. is a member of the Government Audit Quality Center and as such must comply with a comprehensive quality control process specific to governmental engagements.

The firm continually monitors performance to ensure the highest quality of services. Under the supervision of our audit partners, an audit manager/supervisor is responsible for monitoring quality control of all appropriate engagements.

The review process begins with the manager/supervisor. In engagements where a staff is assigned, the manager/supervisor is responsible for the initial review of his workpapers as well as the workpapers prepared by the staff.

Subsequent to this review, a partner is responsible for the comprehensive review of the engagement working papers. The partner is responsible for ensuring that the issues identified within the audit plan have been properly addressed. The partner will also review the financial statements to ensure that all material events and transaction have been properly reported and comply with GAAP requirements.

A second partner performs an overall review of the workpapers and financial statements to provide a “second set of eyes” and identify any areas that need strengthening prior to issuance.

Appropriate Planning and Utilization of Staff

We understand the significance and necessity of proper planning as it relates to performance of a successful and timely audit. An important aspect of proper planning is our Engagement Partner's advance coordination and specific instruction with the Finance Department, allowing an efficient utilization of staff regarding both preparation of supporting schedules and reconciliations, in addition to essential document/record gathering.

Electronic Workpapers

In keeping with our philosophy of providing services that you would expect from a large national firm, we use the latest paperless audit software and networking on our audit engagements. Electronic workpapers continue to improve productivity and efficiency in the audit process. These efficiencies are passed on to our clients through lower fees and time savings. The Town's workpapers are scanned or imported directly into our audit programs saving the Town time and the cost of copying or printing such workpapers.

Year-Round Involvement

Our involvement with the Town and its finance department does not end when our financial statements are issued. We remain involved with the Town through our monthly reviews of the minutes of the Town's commission meetings and communications regarding new accounting standards that have been issued that may affect future audits. Our year-round involvement ensures a timely and efficient audit and helps us and the Town address any issues before the audit.

Identification Of Potential Audit Problems

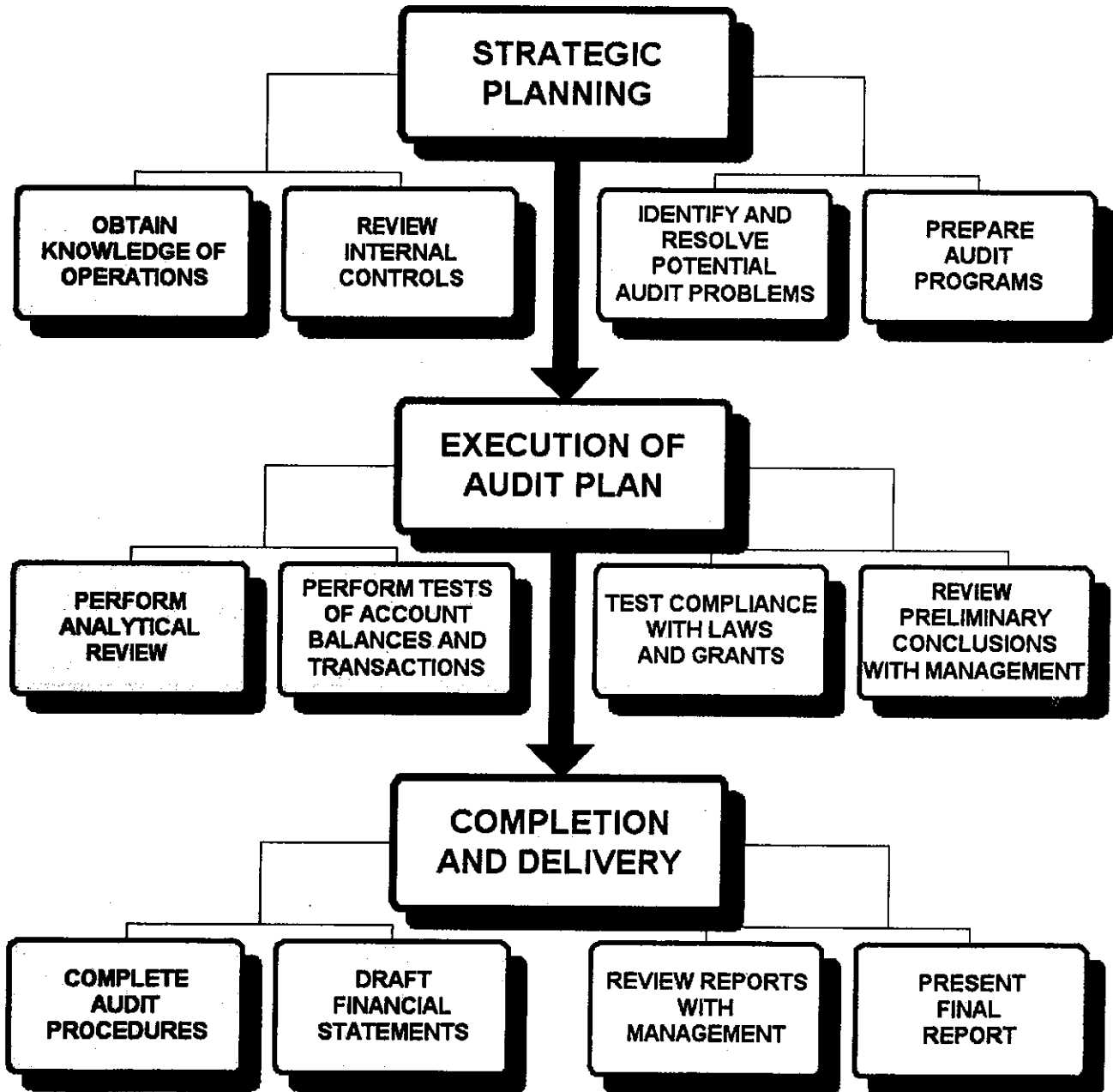
We do not anticipate any audit problems at this time. However, if we do encounter an audit problem we will first gather all relevant facts from the Finance Department and any other key management personnel and department heads of key offices involved. If the problem is unresolved at that point, we will meet with the Audit Committee or Town Commission, as applicable.

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Audit Plan

The audit will be conducted from our Coral Gables office.

Our approach to the audit engagement integrates traditional auditing techniques with a total systems concept. We will consider the methods used by the Town to process accounting information when planning our audit, since they influence the design of the internal control. The audit will be conducted in the three phases which are shown on the adjacent Chart



SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Phase I - Strategic Planning

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, the engagement partner and audit/manager will meet with appropriate personnel to obtain and document our understanding of your operations 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 within which the Town operates. This will include a review of applicable federal laws, the Town's ordinances, state statutes, County and Town requirements and resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the commission and various committees.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Determine the procedures necessary with regard to opening balances, and obtain reasonable assurance concerning the consistency of application of accounting principles between the year being audited and the preceding year.
- Review the working papers of the predecessor auditor.
- Obtain and document an understanding of the Town's internal control structure, including making an assessment of audit risk.
- Consider the methods that the Town uses to process accounting information which influence the design of the internal control structure. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the Town.
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing, and reporting matters.

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:

- Analytical procedures are applied in this stage of the audit to assist in planning the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions.
- Perform substantive tests of account balances and transactions. Samples will be drawn of major transaction systems, including cash disbursements, cash receipts, purchases, and payroll.
- Perform tests of compliance with laws, regulations, contracts, and grants.
- Review test results and preliminary conclusions.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in the areas of compliance, balance sheet accounts, revenue and expenditures, among others. All reports will be reviewed with management before issuance, and the partners will be available to meet with the commission to discuss our report and address any questions they may have.

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Audit Management Plan

Our audit approach is to develop a specific audit action plan tailored to the individual needs of our client. For each audit we develop the most efficient combination of audit techniques selected from the following methodologies.

Auditing Standards promulgated by the American Institute of Certified Public Accountants provide guidance for auditors in assessing the internal control structure for the purpose of the audit. As auditors, we consider the internal control structure which consists of the following five elements.

The Control Environment

The control environment includes the management philosophy, operating style, organizational structure, functions of various boards and committees, methods of assigning responsibility, personnel policies and procedures, and various other factors that reflect the Town's concern with control in the area of finances. We will read the various documents that impact this environment, and talk to employees to see how these ideologies are portrayed at various levels.

Risk Assessment

After understanding the control environment, we will identify and assess the relevant risks to achieving the objectives of the financial system.

Control Activities

The control procedures are integrated in the components of the control environment and accounting system. While gaining an understanding of those areas, we will assess the control procedures that the Town has in place. Consideration will also be given to potential improvements to the efficiency and effectiveness of the procedures in place. Any suggestions for improvement will be communicated to the appropriate person(s).

Information and Communication

We will document the formal and informal information flow relating to the processing and recording of financial transactions.

Monitoring

In this final component we will review Town practices that are in place to monitor the performance of its internal control structure.

Sampling Considerations

Our professionals will utilize sampling methodologies designed to ensure effective audit procedures are applied in the most efficient manner.

Sampling Techniques

We will utilize representative audit sampling procedures with respect to substantive tests of details and tests of controls and tests of compliance, where a sample of documentation is to be tested as the principal evidence of a control. During tests of controls, the tests will generally consist of a combination of corroborative inquiry and either observation, examination of documents or re-performance. We will use attribute sampling to test documentary evidence as documentation will be the principal corroborative evidence of identified controls.

Statistical and Non-statistical Sampling

Substantive tests of details and tests of controls can be performed using either statistically or non-statistically based techniques. Statistical approaches will be based on our calculation of risk factors. If a non-statistical approach is deemed appropriate, we will design our procedures to obtain levels of assurance that we judge to be equivalent to those required when using statistically based techniques.

Sample Sizes

For tests of controls, sample size will be based on the planned or supported assessed level of control risk and the number of planned or actual deviations expected. For substantive testwork, sample size will be a function of population, materiality, and risk factors.

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Experience In Information Systems And Technology and Extent of Use of EDP Software in the Engagement

Our approach to auditing integrates traditional auditing techniques with a total system concept. We are actively committed to using computer-based audit techniques. Our knowledge of information systems (IS) and the use of paperless audit software yield significant savings in the time required to complete an audit.

Today's marketplace provides firms, large and small, national and local, with sophisticated computer-aided audit tools necessary to perform data analysis and report generation.

A client's IS environment influences the nature, timing, and extent of planned auditing procedures. Because most of our clients utilize computerized accounting systems, our professional team is experienced with various IS systems.

As computers have become more integral to the financial management system, we have met the challenge by incorporating new audit techniques into the audit process. Staff members are trained on new software and are skilled in a wide variety of computerized applications.

An important component of our audit is the review of IS general controls. We understand that the effectiveness of many client control procedures is dependent on reliable computer-generated data which result from proper IS general controls. Therefore, we will analyze these controls to determine the adequacy of the internal control environment.

Our IS expertise, combined with extensive auditing and consulting experience mean that we understand the technical intricacies of complex information systems in the context of real-world application.

Utilizing this expertise we will be able to:

- ❖ evaluate IS general controls within the computer environment;
- ❖ document critical transaction processing systems;
- ❖ identify key processes and controls within these transaction processing systems;
- ❖ evaluate the effectiveness of identified controls;
- ❖ advise the audit team on results of the evaluation and effect on planned audit procedures;
- ❖ design, develop and execute computer-assisted audit techniques using computer audit software packages;
- ❖ assess the internal controls

Analytical Procedures

Statement of Auditing Standards on *Analytical Procedures*, provides guidance on the use and extent of analytical procedures in all audits.

Analytical procedures are required in the planning and overall review stages of the audit, and are used in the following areas:

Audit Planning

Analytical procedures can provide great insight in planning an audit. These analyses can enhance our understanding of the Town's transactions and events that may have occurred during the year under audit. We compare the current balances to the prior year and to the current budget. Isolating significant differences can identify areas that may require additional attention during the field work. For example, such a review could identify a new revenue source for which we would need to obtain documentation supporting the Town for collecting such monies.

Substantive Tests

Analytical procedures can be used as effective substantive tests in certain circumstances, for example, testing certain payroll related expenditures, such as payroll taxes, which are a specific percent of wages.

Overall Review

Analytical procedures used at the conclusion of the audit are designed to assess the conclusions reached and evaluate the overall financial statement presentation.

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Internal Controls

The internal control segment is the foundation for the entire audit and involves an extensive understanding and evaluation of the Town's operating and management information systems and all related internal controls. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year.

A thorough understanding of the internal controls of an organization is critical in planning our audit procedures and providing useful comments and recommendations to the Town. We utilize a standardized control overview document which assists us in identifying key elements within internal control, such as the entity's risk assessment process, the control environment, information and communication systems, and general monitoring and control activities.

Our evaluation of internal control includes considering the individual components noted above and then considering the effectiveness of internal control as a whole. We will obtain our understanding of each of the elements through the following procedures:

- ❖ Meeting with the Town's personnel to discuss operations; and
- ❖ Reviewing internal assessment of internal control

The control overview document helps to ensure that all elements of internal control are considered.

Subsequently, for significant internal control categories, we will obtain an understanding of the design of relevant policies and procedures, determine whether such procedures have been placed in operation and assess control risk. This review begins by holding interviews with data processing and accounting personnel and evaluating your internal system and accounting documentation. We will then prepare documentation of the major systems. To the extent it is available, we will also use internal control documentation currently available. This review is organized into major accounting cycles.

We have found through our experience that there are two primary methods to test controls.

- ❖ **Documented controls** – Tested by reviewing a sample of transactions for evidence that the control was being performed.
- ❖ **Undocumented controls** – Tested through inquiry and observation procedures with appropriate department personnel.

Laws and Regulations

Statement on Auditing Standards from the American Institute of Certified Public Accountants, establishes standards for testing and reporting on compliance with laws and regulations. In all financial statement audits, the auditor must consider laws and regulations that have a direct and material effect on the financial statements. Further, the auditor designs audit procedures to provide reasonable assurance that the financial statements are free of material misstatements resulting from violations of these laws and regulations that have a direct and material impact on the financial statements. For governmental entities, this requirement is even more important given the variety of legal and contractual considerations typical of the government environment.

Identifying applicable laws and regulations is fundamental to fulfilling the responsibility of understanding their effects. We will obtain this knowledge through the following sources:

- ❖ Discussion of compliance requirements with the Town's officials, including legal counsel.
- ❖ Identification of compliance matters in statutes, financial ordinances, Town's policies, contracts, grants and debt agreements.
- ❖ Review of Town's commission meeting minutes.
- ❖ Inquiries of the program administrator of the governmental entities that provided grants about restrictions,

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

limitations, terms and conditions under which such grants were provided including review of the OMB Circular A-133 Compliance Supplement and the Florida Single Audit Act.

- ❖ Our existing knowledge of federal and state laws.

Statistical Samples Offered To Be Performed In The Audit Based On Federal Grant Funds Awarded To The Town

During the planning of the Single Audit engagement, we will identify the major programs to be audited pursuant to Circular OMB A-133. As required, the determination will be based on the dollar amount of federal expenditures and the associated program risk. Further, as appropriate, our audit will be planned to provide for a low level of assessed control risk.

- ❖ After we have identified the major programs, we will perform appropriate auditing procedures, including tests of controls, tests of compliance with laws and regulations, and substantive testwork. Sampling methodology determination, i.e., statistical, or non-statistical, random, systematic or judgmental selection method, etc., will be based on the auditor experience and judgment.

Description Of Procedures To Be Used To Ensure The Accuracy Of The Statistical And/Or Nonstatistical Samples

To ensure that samples selected for attribute testing (tests of controls and compliance) and variable testing (tests of details/substantive testwork) are "accurate", or valid, all samples will be reviewed and evaluated to ensure that items selected are,

- ❖ representative of the population so that characteristics of the sample can be reasonably projected to the entire population
- ❖ of adequate size based on internal controls, tolerable error, expected deviations, acceptable confidence levels, etc.
- ❖ from a complete population

Approach To Be Taken In Completing The Single Audit

Our objective in this area is to perform a single audit which meets the needs of the grantor agencies and the requirements of OMB A-133.

In order to achieve this objective, we follow the following techniques:

Planning and Supervision

- Inquiry of management regarding identification of the grants subject to single audit
- Review of grant documents
- Review of OMB Circular A-133 Compliance Supplement
- Review of Federal legislation for the enacted laws and regulations
- Instruction to staff as to the requirements of the Single Audit
- Supervision of staff in the performance of the procedures
- Consideration of the effect of computer processing on the nature, timing and extent of auditing procedures

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Assessment of Risks

- Perform an assessment of engagement risk by considering the level of Federal financial assistance and the nature of the various programs; corresponding consideration of external environments, internal factors, irregularities, illegal acts, fraud and other noncompliance matters.
- The single audit is subject to the same risk assessment at the account balance or transaction level made in the financial audit of the entity. The single audit is designed to obtain assurance as to compliance with the grant agreements and the single audit requirements of OMB A-133, while the financial audit is designed to obtain assurance that the financial statements are free of material misstatement. Consequently, the single audit constitutes only a piece of the financial audit.

Determination of Major Programs

- Determine if the Town is a low or high risk auditee
- Identify the larger Federal programs based on the dollar threshold Identify in A-133 520(b) and label them as Type A programs, with the remaining programs labeled as Type B.
- Perform and document risk assessment procedures on each Type A program to identify those that are low risk
- Consider the criteria in A-133 when performing the risk assessment on Type B programs
- Audit at least all Type A programs not identified as low risk; audit Option 1 - At least half of the high-risk Type B programs over the Type B threshold (if risk was assessed for all Type B programs subject to risk assessment) or Option 2 - At least one high-risk Type B program for each low-risk Type A program; plus programs that are requested in accordance with the requirements in A-133 .215 (c) to be audited as major; audit such additional programs as may be necessary to comply with the percentage of coverage rule

Schedule of Expenditure of Federal and State Awards

- Perform procedures to determine the Schedule of Federal Awards are presented fairly in all material respects in relation to the Town's financial statements taken as a whole
- Determine that the Town was able to reconcile the amounts presented in the schedule to amounts in the financial statements
- Assess the appropriateness and completeness of the Town's identification of Federal programs included in the schedule
- Determine that the Town properly disclosed the basis of accounting and the significant accounting policies used in preparing the schedule

Materiality

- Determine Materiality based on the major program

Internal Control over Major Programs

- For each of the 14 types of compliance requirements (listed in the Compliance Supplement) which are applicable and material to each major program, document an understanding of the 5 components of internal control (Control Environment/Risk Assessment/Control Activities/Information and Communication/Monitoring) sufficient to plan the audit to support a low level of control risk
- Plan the testing of internal control
- Make a sample selection to test internal control following the sample selection techniques under Sample Sizes and Statistical Sampling
- Reach a conclusion as to the effectiveness of the internal control elements and all reportable conditions
- If no internal control is found on any of the 14 types of compliance requirements, disclose as a reportable condition

Compliance Testing

- Identify all applicable and material compliance requirements for the major programs
- Perform reasonable procedures to ensure that the compliance requirements are current
- Make a sample selection following the sample selection techniques under Sample Sizes and Statistical Sampling
- Identify all findings and questioned costs related to noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Tentative Schedule for Performing Key Aspects of the Audit

PROCEDURES	Quality Control Partner	Engagement Partner	Senior Accountants
PRELIMINARY PLANNING (November 2007)			
Preliminary discussions – entrance meetings	T	T	
Obtain understanding of service objectives	T	T	T
Meet with predecessor auditor and review prior audit workpapers	T	T	
Prepare audit planning memorandum		T	
Identify significant issues, review, evaluate and document internal controls	T	T	T
Assess risk		T	
Develop detailed audit programs		T	
PERFORM AUDIT PLAN (December 2007)			
Test internal controls		T	T
Test compliance with laws, regulations, contracts, grants and the Town's policies	T	T	
Substantive test of revenues, expenditures, procurement, payroll, etc.		T	T
Review minutes and other agreements		T	
COMPLETION AND DELIVERY (January 2008)			
Complete review for subsequent events and obtain management representations		T	
Prepare reports	T	T	
Review draft of all reports for subsequent events and obtain management representations	T	T	
Issue report on findings and management letter	T	T	
Attend meetings with Management and Board, as required	T	T	

Recent, Current and Projected Workload

Our engagement team's work load is organized in such a way that the additional activities brought about by this engagement will *not* impact our current commitments to other clients. We have sufficient staff capacity to integrate these professional services for the Town into our present operations, while continuing to maintain the highest standards of quality and time lines to all of our other clients.

Since the Town was an audit client from 2004-2006, the recent, current and projected workload of the team members for the time schedule above, were all with the Town of Miami Spring's audit. Fieldwork for our current municipal audit clients normally start after December and will not cause any conflicts with the audit time schedule the Town requires in its proposal. We commit to meet all the deadlines required by the Town's proposal.

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Report Of Peer Review

Caballero & Castellanos, P.L.'s peer review report is presented as APPENDIX E. PEER REVIEW REPORT.

Results of State and Federal Reviews

Alberni Caballero & Castellanos, L.L.P. nor any of the firms included in the merger have ever been subjected to a federal or state desk review of any of its workpapers.

AC&C's Understanding Of The Work To Be Performed And Estimates For The Audit

*AC&C fully understands the scope of necessary professional services and work products regarding this engagement. AC&C will perform an audit of the government-wide financial statements of the Town in conformity with accounting principles generally accepted in the United States of America and the new financial reporting requirement of Governmental Accounting Standards Board Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," for the fiscal year ending September 30, 2007 with two one year options for fiscal years ending September 30 2008 and 2009, in order to express an opinion on the fair presentation of the Town's financial statements in conformity with accounting principles generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; the Single Audit Act of the State of Florida and the requirements of *Government Accounting Standards*. Our audit will include procedures to determine whether the operations of the Town are properly conducted in accordance with legal, regulatory, grants and contractual requirements, including Florida Statutes, Federal Laws and the Town Commission's policies and procedures.*

We will provide an "in relation to" report on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the government-wide financial statements, and perform certain limited procedures involving required "Management's Discussion and Analysis" and supplementary information required by the Governmental Accounting Standards Board.

We will also:

- ❖ *Provide assistance to meet the requirements of obtaining the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association on the Town's comprehensive annual financial report.*
- ❖ *Provide assistance to the Town to meet the requirements of GASB 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions and GASBS No. 47, Accounting for Termination Benefits.*
- ❖ *Determine if the financial report the Town filed with the Department of Banking and Finance is in agreement with the financial statements for each fiscal year.*
- ❖ *Assist the Town in complying with the requirements of the Auditor General regarding the Town's assessment of its financial condition.*
- ❖ *Prepare a management letter pursuant to the requirements of the Auditor General of the State of Florida.*

The firm will issue the following reports in accordance with applicable rules and standards:

- ❖ *Report on an audit conducted 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.*
- ❖ *The audit will include an "In-Relation-to" report on the supporting combining statements and schedules presented for purposes of additional analysis. (if applicable)*
- ❖ *Report on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statements in Accordance with Government Auditing Standards.*

We have budgeted approximately 320 hours to perform the work detailed above. We are strongly committed and guarantee that we will meet all of the Town's deadlines.

SECTION II – ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Disciplinary Actions or Pending Lawsuits

Neither Alberni Caballero & Castellanos, LLP nor any of its merger firms, or partners have ever been involved in any litigation, proceeding or disciplinary action. No complaints have ever been filed with the Florida Department of Business and Professional Regulations or any oversight bodies regarding our firm or any of its partners.

Public Entity Crime Statement

Neither Alberni Caballero & Castellanos, LLP nor any of its merger firms, partners, employees, members or agents who are active in the management of the entity, have ever been charged with or convicted of a public entity crime.

SECTION III – FEES FOR SERVICES

The following schedule summarizes our proposed "ALL INCLUSIVE" fees for the engagement.

	<u>Financial Audit</u>	<u>Single Audit (if applicable)</u>	<u>Total</u>
AC&C's price proposal to complete the annual audit for the year ending September 30, 2007 is:	\$37,000	\$4,000	\$41,000
AC&C's price proposal to complete the annual audit for the year ending September 30, 2008 is:	\$38,500	\$4,500	\$43,000
AC&C's price proposal to complete the annual audit for the year ending September 30, 2009 is:	\$40,000	\$4,500	\$44,500

AC&C's average hourly rate for the September 30, 2007 audit is approximately \$109 per hour.

Cost For Additional Services

AC&C offers a wide variety of consulting and management advisory services to the public sector. Below is a list of services we offer through our firm or through partnerships we have developed with other professionals:

- ❖ Development of accounting and procedures manual
- ❖ Evaluation of computer I/T systems
- ❖ Accounting systems
- ❖ Development of budgets
- ❖ Organizational structures
- ❖ Internal audits
- ❖ Performance based audits
- ❖ Indirect cost allocation
- ❖ Business valuations
- ❖ Purchasing alternatives
- ❖ Grant administration and compliance
- ❖ Cost control
- ❖ Franchise fee audits
- ❖ Utility tax audits
- ❖ Financing alternatives

The following schedule summarizes our rates for any additional services that may be requested by the Town:

	Standard	Proposed
	Hourly	Hourly
	Billing	Billing
<u>Classifications</u>	<u>Rates</u>	<u>Rates</u>
Quality Control Partner	225	175
Engagement Partner	200	150
Partner/Manager	175	125
Accounting Senior	110	90
Accounting Staff	90	80
Administrative	40	25

Please note that we have discounted our hourly rates for the benefit of the Town

CONCLUSION

ALBERNI CABALLERO & CASTELLANOS, L.L.P. IS THE "RIGHT" CHOICE FOR THE TOWN OF LAKE PARK

WE PLEDGE WE WILL:

- Provide a qualified and experienced audit team possessing knowledge of the operation and administration of the Town of Lake Park compliance and legal requirements, and accounting and reporting for operations pursuant to auditing standards and legal requirements
- Demonstrate our commitment to quality client service through:
 - ❖ ease of accessibility
 - ❖ prompt response to questions, comments, or requests
 - ❖ insight and suggestions regarding internal controls, management, and operation, as proper, for both financial and compliance considerations
- Provide value and services above and beyond the traditional auditor's "product" - we will "go the extra mile"
- Coordinate with Town personnel, to ensure minimum disruption and maximum contribution of Town staff
- Develop and maintain open lines of communication with the Town to help expedite the audit process and avoid awkward end-of-engagement "surprises"

The partners and staff of Alberni Caballero & Castellanos, L.L.P. are committed to providing the Town of Lake Park with our resources and specialized expertise. We vow to work closely with the Town's staff to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations.

APPENDIX A- LETTERS OF RECOMMENDATION

CITY OF MIAMI SPRINGS



Finance Department
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5014
Fax: (305) 805-5037

William Alonso
Finance Director

July 24, 2007

Mr. Nestor Caballero, CPA
Alberni, Caballero & Castellanos, LLP
4649 Ponce De Leon Blvd., Suite 404
Coral Gables, Florida 33146

Dear Sirs:

During the past four years, your firm has been responsible for the city's year end audit and subsequent presentation to Council of the city's CAFR. I would like to extend my appreciation for the professionalism with which your firm has performed this task. You have met all of our deadlines, including the presentation of the CAFR to our Council during the first Council meeting in January.

I would also like to extend our gratitude for your assistance in the development of our accounting policies and procedures manual, as well as your assistance in finding and correcting prior year accounting errors.

Once again, thank you for your dedication and professionalism.

Very Truly Yours,

William Alonso, CPA
Finance Director



City of South Miami

ELIZA B. RASSI
Finance Director

April 16, 2007

Mr. Nestor Castellanos
Alberni, Caballero & Castellanos
4649 Ponce De Leon Blvd., Suite 404
Coral Gables, FL 33146

Dear Nestor:

I would like to take this opportunity to thank you for the attention and diligence that you have provided the City of South Miami during the 2005-2006 Financial Audit. It has been a difficult year for the Finance Department in particular due to the many changes in personnel. However, you have made yourself available to me for questions at my request and that I do greatly appreciate. Your professionalism and talent is an asset to your Company.

I would have no reservations in recommending your services to other government agencies, and regret that I will not have the opportunity to work with you in this City's next Audit due to the Charter requirements.

Sincerely,



Eliza Rassi
Director of Finance



Town of Southwest Ranches

John Canada
Town Administrator
6589 S. W. 160 Avenue
Southwest Ranches, FL 33331
Phone: (954) 434-0008
Fax: (954) 434-1490
Email: jcanada@swranches.org

June 28, 2004

To Whom It May Concern,

Letter of Recommendation

This letter is provided for Nestor Caballero, CPA, MST. Nestor was the audit manager with Grau & Company, P.A. for the last three (3) years, for the annual audit of the Town. He has been the audit manager for our Town since the Town began. The professional approach and the excellent effort provided by Nestor provided a foundation for our outstanding audit reports. With the assistance provided by Nestor, we believe we will receive the Government Finance Officers Association (GFOA) award for excellent financial reporting. Nestor was always there to explain and assist us, no matter how small the request.

We proudly would recommend Nestor Caballero. Any client of Nestor's will be provided for professionally and with outstanding service.

Sincerely,

John Canada
Town Administrator



City of Dania Beach
FLORIDA

July 1, 2004

Elias Castellanos, CPA
Principal
Caballero & Castellanos
2655 Le Jeune, Suite 500
Coral Gables, Florida 33134

Dear Elias:

I would like to thank you and recognize the work you performed with regard to the audit services for the City of Dania Beach for the fiscal years ended September 30, 2002 and September 30, 2003. Your work was essential in helping us meet our regulatory and self-imposed deadlines for the issuance of the City's Comprehensive Annual Financial Reports.

I would also like to take this opportunity to thank you in assisting us in all areas of implementation of GASB Statement #34. In working closely together in implementing the requirements under the new reporting model, I found that you are very knowledgeable of the requirements and that your guidance during the whole process is very much appreciated. You always show great dedication and commitment in getting the job done in a timely and perfect manner.

Once again, thanks for your dedication and I look forward to working with you in the future.

Sincerely,



Patricia Varney, CGFO

Director of Finance

"Broward's First City"



CITY OF OAKLAND PARK

Vision: "Small Town in the Big City"

3650 N.E. 12th Avenue • Oakland Park, Florida 33334

July 6, 2004

Mr. Nestor Caballero, CPA, MST
Caballero & Castellanos, P.I.
2655 Le Jeune, Suite 500
Coral Gables, FL 33134

Dear Nestor:

At this time I would like to commend you for the excellent audit work performed by you, as the Audit Manager of Grau & Company, and your staff for fiscal year 2002 and fiscal year 2003. The City was a new client during fiscal year 2002 then in fiscal year 2003 GASB 34 was implemented. Although both of these type audits can present a challenge, we encountered very little difficulty during these audits.

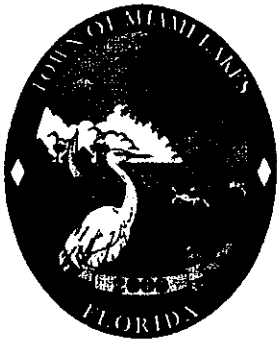
It takes strong "people" skills, as well as the technical knowledge, to make an audit run smoothly. The entire accounting staff was impressed with your knowledge, professionalism and courtesy displayed to our staff. In addition, we found you fully accessible at all times during both audits, and after the audit, to discuss any accounting issues that arose.

In closing, it was a positive experience working with you during the City's two audits and I wish you much success in your new endeavor.

Sincerely,

Catherine Graham
Finance Director





Town Of Miami Lakes

6853 Main Street • Miami Lakes, Florida 33014
(305) 364-6100/Fax (305) 558-8511
www.townofmiamilakes.com

MAYOR
Wayne Slaton

VICE MAYOR
Roberto Alonso

COUNCILMEMBERS
Mary Collins
Robert Meador II
Michael Pizzi
Nancy Simon
Peter Thomson

TOWN MANAGER
Alex Rey

TOWN CLERK
Beatris M. Arguelles

August 27, 2004

To Whom It May Concern:

It is with great pleasure that I write this letter of recommendation for Nestor Caballero, CPA, MST.

I have known Nestor since 2001 when he was in charge of the audit of the City of Homestead during the City's financial recovery period and I was Deputy Finance Director. Nestor's leadership, technical knowledge and professionalism resulted in the smooth and efficient completion of a fairly complex audit.

As Audit Manager for Grau & Company, Nestor did excellent work during the financial audits of the Town of Miami Lakes for the last three fiscal years. This included dealing with transitional issues for what was then the newest incorporated municipality in Miami-Dade County, and the early adoption of GASB 34.

Nestor is always responsive to the client's needs and provides practical solutions to the issues at hand. In addition to his experience and professional qualifications, Nestor brings to the table good communication skills, a positive attitude and the willingness to help and provide advice.

Sincerely,

Alfredo Acín
Finance Director



Village of Biscayne Park

August 27, 2004

Elias Castellanos, CPA
Principal
Caballero & Castellanos
2655 Le Jeune, Suite 500
Coral Gables, Florida 33134

Dear Elias:

On behalf of the Village of Biscayne Park, we would like to thank you and your partner, Nestor Caballero, and recognize the work performed for us with regard to the audit services for the fiscal years ended September 30, 2000 through 2002. Your support and organizational skills were instrumental in helping us meet our regulatory deadlines for the issuance of the Village's Comprehensive Annual Financial Reports

We would also like to take this opportunity to thank you both in assisting us to better understand the new GASB Statement #34 rules and requirements. In working closely together during the audit, we found that your knowledge is only exceeded by your professionalism. You always show great dedication and commitment in getting the job done in a timely and acceptable manner.

Once again, thank you for your dedication and look forward to working with you in the future.

Sincerely,

Carmen Spelozzi
Village Clerk

Tom Calderon
Finance Director



Officers/Executive Committee

David Lawrence Jr.
Chair

Dr. Wil J. Blechman
Vice Chair

Valria C. Screen
Secretary

Octavio F. Verdeja
Treasurer

Isabel Afanador
Executive Committee

Maria A. Alonso, Chair
Procurement Committee

Charisse Grant, Chair
Program Services Committee

Dr. Steven E. Marcus, Chair
Human Resources

The Board of Directors

Dr. Nelson Adams

Karen Aronowitz

Dr. Linda Bianton

George M. Burgess

Dr. Rudy Crew

Major James DiBernardo

Hon. Kathy Fernandez Rundle

Luis A. Gazitua

Hon. Norman S. Gerstein

Josee Gregoire

Sara B. Herald

Charles M. Hood III

Hon. Barbara Jordan

Dr. Martin Karp

Hon. Cindy S. Lederman

Debbie Noguera

Juan-Carlos "J.C." Planas

Lillian Rivera

Adam C. Rosen

Thomas M. Rozek

Dr. Judy Schaechter

Gerald K. Schwartz

Hon. Mary Scott Russell

Eileen Segal

Dr. Jose Vicente

Modesto E. Abety

President & CEO

Maria Arista-Volsky

Legal Counsel

June 8, 2005

To Whom It May Concern:

At this time I would like to take the opportunity to commend Mr. Nestor Caballero on his work during our September 30, 2003 audit. He provided excellent advice and technical knowledge to The Children's Trust during the audit. The entire accounting staff was impressed with his knowledge, professionalism and the courtesy he displayed to our staff. In addition, we found him fully accessible at all times during the audit and after the audit, to discuss any accounting issues that arose.

We also contracted with Mr. Caballero to assist our staff with fiscal and administrative monitoring of our summer programs and again for our youth experiencing success programs. Due to Mr. Caballero's high level of expertise, he enabled our staff to complete this monitoring in a timely and professional manner.

I believe that Mr. Caballero would provide the same high quality of service and dedication to every project and highly recommend his services.

Sincerely,

Jolie G. Jerry, CPA
Chief Financial Officer

JCJ/mls

**APPENDIX B- LICENSES TO PRACTICE IN THE STATE
OF FLORIDA**



STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

(352) 333-2500

ALBERNI, CABALLERO & CASTELLANOS, LLP
4649 PONCE DE LEON BLVD
SUITE 404
CORAL GABLES FL 33146

STATE OF FLORIDA AC# 241777
 DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
 AD64536 02/03/06 050525431
 ACCOUNTANCY CORPORATION
 ALBERNI, CABALLERO & CASTELLANOS

IS LICENSED under the provisions of Ch.473 FS.
 Expiration date: DEC 31, 2007 L06020300007

DETACH HERE

AC# 2417773

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# L06020300007

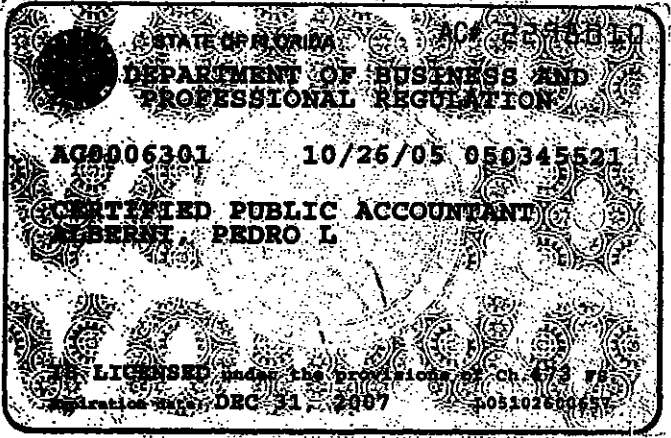
DATE	BATCH NUMBER	LICENSE NBR
02/03/2006	050525431	AD64536

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2007

ALBERNI, CABALLERO & CASTELLANOS, LLP
4649 PONCE DE LEON BLVD
SUITE 404
CORAL GABLES FL 33146

JEB BUSH
GOVERNOR

SIMONE MARSTILLER
SECRETARY



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION

AC0006301 10/26/05 050345521

CERTIFIED PUBLIC ACCOUNTANT
ALBERT, PEDRO L

LICENSED under the provisions of Ch. 473, FS
Expiration Date: DEC 31, 2007



STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

(352) 333-2500

CASTELLANOS, ELIAS SAMUEL
13055 SW 21 STREET
MIRAMAR FL 33027



STATE OF FLORIDA AC# 2370966
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION

AC0027624 12/29/05 050396633

CERTIFIED PUBLIC ACCOUNTANT
CASTELLANOS, ELIAS SAMUEL

IS LICENSED under the provisions of Ch.473 FS.
Expiration date: DEC 31, 2007 L05122900580

DETACH HERE

AC# 2370966

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ#L05122900580

DATE	BATCH NUMBER	LICENSE NBR
12/29/2005	050396633	AC0027624

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2007

CASTELLANOS, ELIAS SAMUEL
19680 NE 12 CT
NORTH MIAMI BEACH FL 33179

JEB BUSH
GOVERNOR

DISPLAY AS REQUIRED BY LAW

SIMONE MARSTILLER
SECRETARY



STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

(352) 333-2500

CABALLERO, NESTOR
4649 PONCE DE LEON BLVD.
SUITE 404
CORAL GABLES FL 33146

STATE OF FLORIDA AC# 3011173
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

AC0030376 01/03/07 068117638

CERTIFIED PUBLIC ACCOUNTANT
CABALLERO, NESTOR

IS LICENSED under the provisions of ch. 473, FS.
Expiration date: DEC 31, 2008. L07010300595

DETACH HERE

AC# 3011173

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY SEQ# L07010300595

DATE	BATCH NUMBER	LICENSE NBR
01/03/2007	068117638	AC0030376

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2008

CABALLERO, NESTOR
15525 MIAMI LAKE WAY N., # 105
MIAMI LAKES FL 33014

CHARLIE CRIST GOVERNOR
HOLLY BENSON SECRETARY

DISPLAY AS REQUIRED BY LAW



Log On

Public Services

- Search for a Licensee
- Apply for a License
- View Application Status
- Apply to Retake Exam
- Find Exam Information
- File a Complaint
- AB&T Delinquent Invoice & Activity List Search
- User Services
- Renew a License
- Change License Status
- Maintain Account
- Change My Address
- View Messages
- Change My PIN
- View Continuing Ed

- Term Glossary
- Online Help (FAQs)



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4:11:17 PM 10/15/2007

Data Contained In Search Results Is Current As Of 10/15/2007 04:10 PM.

Search Results

Please see our glossary of terms for an explanation of the license status shown in these search results.

License Type	Name	Name Type	License Number/ Rank	Status/Expires	Ever Disciplined?
FIRM	ALBERNI, CABALLERO & CASTELLANOS, LLP	Primary	AD64536 Firms	Current 12/31/2009	No

Main Address*: 4649 PONCE DE LEON BLVD CORAL GABLES, FL 33146

Back New Search

* denotes

Main Address - This address is the Primary Address on file.
 Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
 License Location Address - This is the address where the place of business is physically located.

Terms of Use | Privacy Statement |



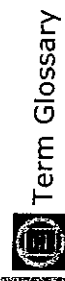
Log On

Public Services

- Search for a Licensee
- Apply for a License
- View Application Status
- Apply to Retake Exam
- Find Exam Information
- File a Complaint
- AB&T Delinquent Invoice & Activity List Search

User Services

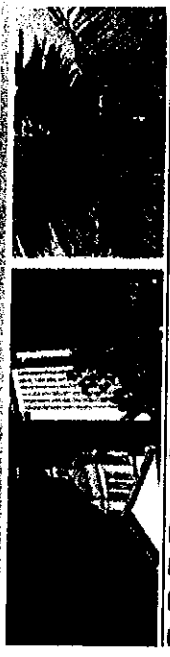
- Renew a License
- Change License Status
- Maintain Account
- Change My Address
- View Messages
- Change My PIN
- View Continuing Ed



Term Glossary



Online Help (FAQs)



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4:13:57 PM 10/15/2007

Data Contained In Search Results Is Current As Of 10/15/2007 04:13 PM.

Search Results

Please see our [glossary of terms](#) for an explanation of the license status shown in these search results.

License Type	Name	Name Type	License Number/ Rank	Status/Expires	Ever Disciplined?
Certified Public Accountant	ALBERNI, PEDROL	Primary	AC0006301 CPA	Current, Active 12/31/2009	No

License Location Address*: 4649 PONCE DE LEON BLVD CORAL GABLES, FL 33134-3011
 Main Address*: 4649 PONCE DE LEON BLVD CORAL GABLES, FL 33134-3011

[Back](#) [New Search](#)

*** denotes**

Main Address - This address is the Primary Address on file.

Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).

License Location Address - This is the address where the place of business is physically located.

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 [Log On](#)

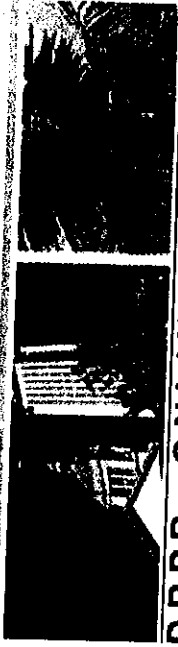
Public Services

- [Search for a Licensee](#)
- [Apply for a License](#)
- [View Application Status](#)
- [Apply to Retake Exam](#)
- [Find Exam Information](#)
- [File a Complaint](#)
- [AB&T Delinquent Invoice & Activity List Search](#)

User Services

- [Renew a License](#)
- [Change License Status](#)
- [Maintain Account](#)
- [Change My Address](#)
- [View Messages](#)
- [Change My PIN](#)
- [View Continuing Ed](#)

-  [Term Glossary](#)
-  [Online Help \(FAQs\)](#)



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4:13:33 PM 10/15/2007

**Data Contained In Search Results Is Current As Of 10/15/2007 04:13 PM.
Search Results**

Please see our [glossary of terms](#) for an explanation of the license status shown in these search results.

License Type	Name	Name Type	License Number/ Rank	Status/Expires	Ever Disciplined?
Certified Public Accountant	CASTELLANOS, ELIAS SAMUEL	Primary	AC0027624 CPA	Current, Active 12/31/2007	No

License Location Address*: 19680 NE 12 CT NORTH MIAMI BEACH, FL 33179
 Main Address*: 13055 SW 21 STREET MIRAMAR, FL 33027
 Mailing Address*: 13055 SW 21 STREET MIRAMAR, FL 33027

[Back](#) [New Search](#)

*** denotes**

Main Address - This address is the Primary Address on file.
 Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
 License Location Address - This is the address where the place of business is physically located.

| [Terms of Use](#) | | [Privacy Statement](#) |



Public Services

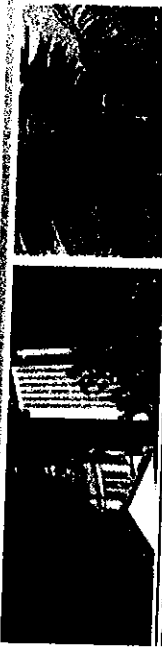
- Search for a Licensee
- Apply for a License
- View Application Status
- Apply to Retake Exam
- Find Exam Information
- File a Complaint
- AB&T Delinquent Invoice & Activity List Search

User Services

- Renew a License
- Change License Status
- Maintain Account
- Change My Address
- View Messages
- Change My PIN
- View Continuing Ed



- Term Glossary
- Online Help (FAQs)



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4:13:07 PM 10/15/2007

**Data Contained In Search Results Is Current As Of 10/15/2007 04:13 PM.
Search Results**

Please see our [glossary of terms](#) for an explanation of the license status shown in these search results.

License Type	Name	Name Type	License Number/ Rank	Status/Expires	Ever Disciplined?
Certified Public Accountant	CABALLERO, NESTOR	Primary	AC0030376 CPA	Current, Active 12/31/2008	No

License Location Address*: 15525 MIAMI LAKE WAY N., # 105 MIAMI LAKES, FL 33014
 Main Address*: 4649 PONCE DE LEON BLVD. CORAL GABLES, FL 33146

[Back](#) [New Search](#)

*** denotes**

Main Address - This address is the Primary Address on file.
 Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
 License Location Address - This is the address where the place of business is physically located.

| Terms of Use | | Privacy Statement |

CITY OF CORAL GABLES, FLORIDA
BUSINESS TAX RECEIPT

2007-2008

11410
LE No.

BUSINESS NAME ALBERNI CABALLERO &
CASTELLANOS LLP
LOCATION 4649 PONCE DE LEON BLVD #404

AMOUNT PAID \$160.00

CLASSIFICATION No. UNITS UNIT DESCRIPTION
SVC CORP/FIRM/PARTNSP

For and in consideration of the sum shown, the legal entity as listed herein at the location shown can operate only the business as set forth in the application.

ALBERNI CABALLERO &
CASTELLANOS LLP
4649 PONCE DE LEON BL STE 404
CORAL GABLES FL 33146

THIS BUSINESS TAX RECEIPT EXPIRES SEPTEMBER 30, 2008
DISPLAY BUSINESS TAX RECEIPT IN CONSPICUOUS PLACE AT ALL TIMES.

LID ONLY AT LOCATION GIVEN ABOVE

MIAMI-DADE COUNTY
TAX COLLECTOR
140 W. FLAGLER ST.
14th FLOOR
MIAMI, FL 33130

2007 LOCAL BUSINESS TAX RECEIPT 2008
MIAMI-DADE COUNTY - STATE OF FLORIDA
EXPIRES SEPT. 30, 2008
MUST BE DISPLAYED AT PLACE OF BUSINESS
PURSUANT TO COUNTY CODE CHAPTER 8A - ART. 9 & 10

FIRST-CLASS
U.S. POSTAGE
PAID
MIAMI, FL
PERMIT NO. 231

THIS IS NOT A BILL-DO NOT PAY

580530-5
BUSINESS NAME / LOCATION
ALBERNI CABALLERO & CASTELLANOS
LLP
4649 PONCE DE LEON BLVD 404
33146 CORAL GABLES
OWNER
ALBERNI CABALLERO & CASTELLANOS
Sec. Type of Business
212 P.A./CORP/PARTNERSHIP/FIRM

RENEWAL
LICENSE NO. 605307-8

EMPLOYEE/S
1

THIS IS ONLY A LOCAL
BUSINESS TAX RECEIPT. IT
DOES NOT PERMIT THE
HOLDER TO VIOLATE ANY
EXISTING OR REGULATORY
OR ZONING LAWS OF THE
COUNTY OR CITIES. NOR
DOES IT EXEMPT THE
HOLDER FROM ANY OTHER
PERMIT OR LICENSE
REQUIRED BY LAW. THIS IS
NOT A CERTIFICATION OF
THE HOLDER'S QUALIFICA-
TION.

DO NOT FORWARD

ALBERNI CABALLERO & CASTELLANOS
LLP
PEDRO L ALBERNI PRES
4649 PONCE DE LEON BLVD 404
CORAL GABLES FL 33146

PAYMENT RECEIVED
MIAMI-DADE COUNTY TAX
COLLECTOR:

08/15/2007
6001000313
000045.00

SEE OTHER SIDE



APPENDIX C- INSURANCE

ACORD. CERTIFICATE OF LIABILITY INSURANCE

OP ID YL
CABAL-1

DATE (MM/DD/YYYY)
07/25/07

PRODUCER
A-1 Insurance Group, Inc.
2700 SW 137 AVE
Miami FL 33175
Phone: 305-223-2533 Fax: 305-220-0765

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED
Caballero & Castellanos, P.L.
13340 SW 78 ST
Miami FL 33183

INSURERS AFFORDING COVERAGE		NAIC #
INSURER A:	Technology Insurance Co.	42376
INSURER B:	Philadelphia Indemnity Ins. Co	
INSURER C:		
INSURER D:		
INSURER E:		

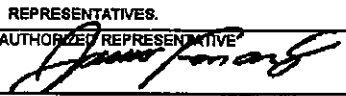
COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

NSR LTR	ADDL NSRCD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
B		GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	PHSD263033	07/07/07	07/07/08	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 1,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000
B		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	PHSD263033	07/07/07	07/07/08	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE <input type="checkbox"/> RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
A		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below OTHER	TWC3122591	11/21/06	11/21/07	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OFF-ER E.L. EACH ACCIDENT \$ 100000 E.L. DISEASE - EA EMPLOYEE \$ 100000 E.L. DISEASE - POLICY LIMIT \$ 500000
B		PROFESSIONAL LIABIL	PHSD263033	07/07/07	07/07/08	LIABILITY 1,000,000 DEDUCTIBL 5000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
ACCOUNTING

CERTIFICATE HOLDER

CANCELLATION
 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 10 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.
 AUTHORIZED REPRESENTATIVE


APPENDIX D- DISCLOSURE AFFIDAVITS

6.0. RFP Response Forms

CHECK LIST

This checklist is provided to help you conform with all form/document requirements stipulated in this RFP.

	<u>Submitted With Proposal</u>
6.1 RFP Information Form This form must be completed, signed, and returned with Proposal.	YES <input checked="" type="checkbox"/>
6.2 Certificate of Authority , must be completed, signed & returned with Proposal.	YES <input checked="" type="checkbox"/>
6.3 Insurance Requirements Acknowledgment of receipt of information on the insurance requirements for this RFP. (Must be signed).	YES <input checked="" type="checkbox"/>
6.4 Proposer Background Information This form must be completed in its entirety to verify the capability of Proposer to perform the services specified in the RFP.	YES <input checked="" type="checkbox"/>
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	YES <input checked="" type="checkbox"/>
6.6 Debarment and Suspension Certificate (<i>must be signed</i>)	YES <input checked="" type="checkbox"/>
6.7 Proposer (Vendor) Application , if applicable - All prospective Proposers should complete a Vendor application for the commodities/services the Proposer can regularly supply to the Town. Should a prospective Proposer not be currently listed on the Town's Proposer/bidder's list, a Vendor application will be enclosed with the RFP package. Proposers who have already submitted an application and secured a vendor number from the Town are not required to submit a new Vendor application.	YES _____
6.8 Occupational License - All Responses shall be accompanied by a copy of your current license(s), as required.	<input checked="" type="checkbox"/> YES (Appendix C)
6.9 Conflict of Interest , <i>if applicable</i>	YES <u>N/A</u>
6.10 Complete Proposal with all required documentation and Attachments.	YES <input checked="" type="checkbox"/>

FAILURE TO PROVIDE EACH OF THE ABOVE MAY DEEM PROPOSAL NON-RESPONSIVE.

6.1. RFP Information Form

Mailing Date:
RFP No: 01-2007

Buyer: Maria Davis
Fax: (561)881-3313

Responses must be received by: October 19, 2007 at 2:00PM

TERM CONTRACT

EXTERNAL AUDITING SERVICES

RFP NO. 01-2007

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am authorized to sign for the Proposer. Please print the following and sign your name:

Firm's Name: Alberni Caballero & Castellanos, LLP Telephone: 305-662-7272

Principal Business Address: 4649 Ponce de Leon Blvd. Suite 404 Fax: 305-675-8376

Coral Gables, FL 33146 E-mail address: nestor@acc-cpa.com

Coral Gables, FL 33146 Name: Nestor Caballero

Mailing Address: 4649 Ponce de Leon Blvd. Suite 404 Title: Partner

Coral Gables, FL 33146 Authorized Signature: 

Coral Gables, FL 33146

6.2 Certification of Authority

**CERTIFICATE OF AUTHORITY
(IF PARTNERSHIP)**

STATE OF FLORIDA)

) SS:

COUNTY OF MIAMI-DADE)

I HEREBY CERTIFY that a meeting of the Partners of the Alberni Caballero & Castellanos, LLP

organized and existing under the laws of the State of Florida, held on October 12, 2007, the following resolution was duly passed and adopted:

"RESOLVED, that, Nestor Caballero, as Representative of the Partnership, be and is hereby authorized to execute the Proposal dated, October 19, 2007, to the Town of Lake Park and this partnership and that their execution thereof, attested by the Partners

_____ shall be the official act and deed of this Partnership."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 15, day of Oct.,
2007.

Secretary: _____

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY RESPONSE.

6.3. Indemnification and Insurance

INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney's fees) or liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Contract which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents, or subcontractors (collectively referred to as "Proposer"), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent, or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Contract or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, federal or state, in connection with the performance of the Contract. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its subcontractors, as provided above, for which the Successful Proposer's liability to such employee or former employee would otherwise be limited to payments under state Workers' Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition, or requirement, in any way related, directly or indirectly, to Successful Proposer's performance under the Contract, compliance with which is left by the Contract to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Contract or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death, or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Contract which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by any act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The Successful Proposer shall furnish to Town of Lake Park, c/o Finance Department, 535 Park Avenue, 1st Floor, Lake Park, Florida 33403, Certificate(s) of Insurance prior to contract execution which indicate that insurance coverage has been obtained which meets the requirements as outlined below:

- A. Workers' Compensation Insurance for all employees of the Proposer as required by Florida Statute 440.
- B. Public Liability Insurance on a comprehensive basis in an amount not less than \$1,000,000.00 combined single limit per occurrence for bodily injury and property damage. Town must be shown as an additional insured with respect to this coverage.
- C. Automobile Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the work in an amount not less than statutory combined single limit per occurrence for bodily injury and property damage.
- D. Professional Liability Insurance with Minimum Limits of \$1,000,000.00 per occurrence.

The Town is required to be named as additional insured. **BINDERS ARE UNACCEPTABLE.**

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

Indemnification and Insurance (cont.)

All insurance policies required above shall be issued by companies authorized to do business under the laws of the State of Florida, with the following qualifications:

The Company must be rated no less than "B" as to management, and no less than "Class V" as to financial strength, by the latest edition of Best's Insurance Guide, published by A.M. Best Company, Oldwick, New Jersey or acceptance of insurance company which holds a valid Florida Certificate of Authority issued by the State of Florida, Department of Insurance, and are members of the Florida Guarantee Fund, subject to the approval of the Financial Director.

Certificates will indicate no modification or change in insurance shall be made without thirty (30) days written advance notice to the certificate holder.

NOTE: CITY RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Agreement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

--If insurance certificates are scheduled to expire during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

--In the event that expired certificates are not replaced with new or renewed certificates which cover the contractual period, the Town shall:

- A) Suspend the Contract until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP.
- B) The Town may, at its sole discretion, terminate the Contract for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Contract.

The undersigned Proposer acknowledges that (s)he has read the above information and agrees to comply with all the above Town requirements.

Proposer: Alberni Caballero & Castellanos, LLP.
(Company name)

Signature: 

Date: 10/12/07

Print Name:

Nestor Caballero

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE

6.4 Proposer Background Information

INSTRUCTIONS:

This questionnaire is to be included with your Response. Do not leave any questions unanswered. When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

COMPANY NAME: ALBERNI CABALLERO & CASTELLANOS, LLP

COMPANY OFFICERS:

President <u>Pedro Alberni</u>	Vice President	<u>Nelson Caballero</u>
Secretary <u>Nestor Caballero</u>	Treasurer	<u>Elias Castellanos</u>

COMPANY OWNERSHIP:

<u>Pedro Alberni- 4649 Ponce de Leon Blvd. Suite 404 Coral Gables</u>	<u>20% of ownership</u>
<u>Lorena Alberni- 4649 Ponce de Leon Blvd. Suite 404 Coral Gables</u>	<u>20% of ownership</u>
<u>Nelson Caballero- 4649 Ponce de Leon Blvd. Suite 404 Coral Gables</u>	<u>20% of ownership</u>
<u>Nestor Caballero- 4649 Ponce de Leon Blvd. Suite 404 Coral Gables</u>	<u>20% of ownership</u>
<u>Elias Castellanos- 4649 Ponce de Leon Blvd. Suite 404 Coral Gables</u>	<u>20% of ownership</u>

LICENSES:

1. County or Municipal Occupational License No. (attach copy with Response)	<u>Coral Gables</u>	<u>#11410</u>
2. Occupational License Classification	<u>Professional Service Partnership</u>	
3. Occupational License Expiration Date:	<u>September 30, 2008</u>	
4. Miami-Dade County Certificate of Competency No.	<u>N/A</u>	
4. Social Security or Federal I.D. No.	<u>55-0912340</u>	

Proposer Background Information form (page 2)

EXPERIENCE

- 6. Number of Years your organization has been in business: Alberni Caballero & Castellanos, LLP is the result of a merger of Alberni Caballero & Alberni P.A. (in business for 30 years) and Caballero & Castellanos, P.L. (in business for 3 years)

- 7. Number of Years experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: The Quality Control Partner has 14 years of experience and the Engagement Partner has 10 years experience performing governmental audits.

- 8. Number of Years experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: 3 Years (through Caballero & Castellanos, P.L.)

- 9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the City's RFP:

<u>FIRM NAME/ADDRESS</u>	<u>DATE OF JOB</u>	<u>DESCRIPTION OF JOB</u>
<u>City of Miami Springs</u>	<u>10/1/03 to 9/30/06</u>	<u>FINANCIAL AND SINGLE AUDITS</u>

Contact Person: Alicia Gonzalez- Interim Finance Director Phone: 305-805-5014

<u>FIRM NAME/ADDRESS</u>	<u>DATE OF JOB</u>	<u>DESCRIPTION OF JOB</u>
<u>City of South Miami</u>	<u>10/1/03 to 9/30/06</u>	<u>FINANCIAL AND SINGLE AUDITS</u>

Contact Person: Eliza Rassi- Finance Director Phone: 305-663-4343

Proposer Background Information form (page 3)

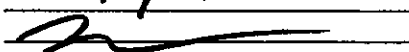
<u>FIRM NAME/ADDRESS</u>	<u>DATE OF JOB</u>	<u>DESCRIPTION OF JOB</u>
<u>City of Hialeah Gardens</u>	<u>10/1/05 to 9/30/06</u>	<u>FINANCIAL AND SINGLE AUDITS</u>
Contact Person: <u>Marcos Piloto- Finance Director</u>		Phone: <u>305-819-5310</u>

<u>FIRM NAME/ADDRESS</u>	<u>DATE OF JOB</u>	<u>DESCRIPTION OF JOB</u>
<u>Village of Biscayne Park</u>	<u>10/1/04 to 9/30/06</u>	<u>FINANCIAL AND SINGLE AUDITS</u>
Contact Person: <u>Holly Houghdahl- Acting Finance Director</u>		Phone: <u>305-899-8000</u>

<u>FIRM NAME/ADDRESS</u>	<u>DATE OF JOB</u>	<u>DESCRIPTION OF JOB</u>
<u>Village of El Portal</u>	<u>10/1/04 to 9/30/06</u>	<u>FINANCIAL AND SINGLE AUDITS</u>
Contact Person: <u>Jason Walker- Village Manager</u>		Phone: <u>305-795-7880</u>

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE

DATE:
(SIGNATURE/TITLE):

10/15/07


6.5. Affirmative Action Policy
For Equal Employment Opportunity

**AFFIRMATIVE ACTION/
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of **Alberni Caballero & Castellanos, L.L.P.** to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.

One of the management duties of all principals at **Alberni Caballero & Castellanos, L.L.P.** is to ensure that the following personnel practices are being satisfied:

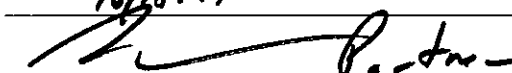
1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.
2. Maintain equitable principles in the recruitment, hiring, training, compensation and promotion of employees.
3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.

Alberni Caballero & Castellanos, L.L.P. is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, **Alberni Caballero & Castellanos, L.L.P.** has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact Nestor Caballero at 305-662-7272 regarding this Affirmative Action Policy.

DATE:

10/26/07


(SIGNATURE/TITLE):

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE.

6.6. Debarment And Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Chief Procurement Officer and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of city contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a contractor from consideration for award of city contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend contractors shall be exercised in accordance with regulations which shall be issued by the Chief Procurement Officer after approval by the Town Manager, the Town Attorney, and the Town Council.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under state or federal antitrust statutes arising out of the submission of bids or proposals;
4. Violation of contract provisions, which is regarded by the Chief Procurement Officer to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any federal, state or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing city contracts.

(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred or suspended as set forth in paragraph (b) (5).

Company name: Alberni Caballero & Castellanos, L.L.P.

Signature: _____

Date: 10/15/10

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE.

APPENDIX E- PEER REVIEW REPORT



FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST COLLEGE AVENUE • P.O. BOX 5437 • TALLAHASSEE, FLORIDA 32314
TELEPHONE (850) 224-2727 • FAX (850) 222-8190

September 20, 2006

Nestor Caballero, CPA
Caballero and Castellanos, PL
13340 SW 78 St
Miami, FL 33183

Dear Mr. Caballero:

It is my pleasure to notify you that on September 19, 2006 the Florida Peer Review Committee accepted the report on the most recent peer review of your firm. The due date for your next review is May 31, 2009. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul N. Brown
Peer Review
Director of Technical Services

cc: A Roger Infante, CPA

Firm Number: 3809865

Review Number: 235789

A I C P A
PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Caballero & Castellanos, PL

For having a system of quality control for its accounting and auditing practice in effect for the year ended November 30, 2005 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



A handwritten signature in dark ink, appearing to read "David Jenthro".

David A. Jenthro, Chair
AICPA Peer Review Board
2005



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:

- American Institute of CPAs
 - Center for Public Company Audit Firms
 - Tax Division
 - Personal Financial Planning Section
- Florida Institute of CPAs
- National Associated Certified Public Accounting Firms

Harrison Executive Centre - Suite 308
1930 Harrison Street
Hollywood, Florida 33020
Telephone (954) 922-8866
Fax (954) 922-8884
www.infantecocpa.com
iccpes@aol.com

June 29, 2006

**To The Partners
Caballero and Castellanos, P.L.**

We have reviewed the system of quality control for the accounting and auditing practice of Caballero and Castellanos, P.L. (the "Firm") in effect for the year ended November 30, 2005. A system of quality control encompasses the Firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the Firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the Firm's accounting and auditing practice, and the design of the Firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the Firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, audit of an Employee Benefit Plan, and engagements performed under Governmental Auditing Standards and OMB Circular A-133. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the Firm's accounting and auditing practice. In addition, we tested compliance with the Firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the Firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may

occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Caballero and Castellanos, P.L. in effect for the year ended November 30, 2005, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the Firm with reasonable assurance of conforming with professional standards.

Infante & Company

Shareholders

Alberni, Caballero & Alberni, P.A.
4649 Ponce de Leon Boulevard, Suite 404
Coral Gables, Florida 33146

We have reviewed the system of quality control for the accounting and auditing practice of Alberni, Caballero & Alberni, P.A. (the firm) in effect for the year ended June 30, 2005. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

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In our opinion, the system of quality control for the accounting and auditing practice of Alberni, Caballero & Alberni, P.A. in effect for the year ended June 30, 2005, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Kane & Company, P.A.

Kane & Company, P.A.
Certified Public Accountants

February 3, 2006

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

**PROPOSAL FOR AUDITING SERVICES
RFP #01-2007
FOR**

TOWN OF LAKE PARK

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

**PROPOSAL FOR AUDITING SERVICES
RFP #01-2007
FOR**

TOWN OF LAKE PARK

SUBMITTED ON OCTOBER 19, 2007

**KEEFE, MCCULLOUGH & CO., LLP, C.P.A.'S
6550 NORTH FEDERAL HIGHWAY
SUITE 410
FT. LAUDERDALE, FLORIDA 33308
Phone: 954-771-0896
Fax: 954-938-9353
FEIN: 59-1363792**

FIRM CONTACT PERSONS:

**William G. Benson, C.P.A., Partner
Cynthia L. Calvert, C.P.A., Partner**

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

**PROPOSAL FOR AUDITING SERVICES
RFP #01-2007
FOR**

TOWN OF LAKE PARK

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**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

EXECUTIVE SUMMARY



KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

JOHN R. KEEFE, C.P.A.
JOHN E. McCULLOUGH, C.P.A. (RETIRED)
THOMAS T. CARPENTER, C.P.A.
PAUL B. SNEIDER, C.P.A. (RETIRED)
STEVEN H. WOODS, C.P.A.
DAVID T. WILLIAMS, C.P.A.

JOSEPH D. LEO, C.P.A.
WILLIAM G. BENSON, C.P.A.
BRIAN D. PINNELL, C.P.A. (RETIRED)
KENNETH G. SMITH, C.P.A.
LOUIS R. PROIETTO, C.P.A.
CYNTHIA L. CALVERT, C.P.A.

CHARLES K. RUMPF, C.P.A.
ISRAEL J. GOMEZ, C.P.A.
JAMES R. LARAWAY, C.P.A.

ROSS S. GOTTHOFFER, C.P.A.
HILLARY B. DAIGLE, C.P.A.

6550 NORTH FEDERAL HIGHWAY
SUITE 410
FORT LAUDERDALE, FLORIDA 33308
(954) 771-0896
FAX: (954) 938-9353
E-MAIL: kmc@kmccpa.com

October 18, 2007

**Town Manager and Town Commission Members
Town of Lake Park
Lake Park Town Hall
535 Park Avenue
Lake Park, FL 33403**

Dear Town Manager and Members of the Town Commission:

We are pleased to propose to perform auditing services for the Town of Lake Park (the "Town"). It is our understanding that our proposal covers the annual financial and compliance audit of the various funds and account groups of the Town for the fiscal year ending September 30, 2007, with two additional one-year renewal options.

Our examination of the Town's financial statements will be conducted in accordance with;

1. Chapter 79-589 and any other applicable Florida Statutes;
2. Regulations of the State of Florida Department of Banking and Finance;
3. Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits) and Chapter 10-600 (Audits of state grants and aids appropriations under Section 216.349 Florida Statutes);
4. Audits of State and Local Government Units, issued by the American Institute of Certified Public Accountants;
5. OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations, Office of Management and Budget;
6. United States Single Audit Act of 1984;
7. United States Single Audit Act Amendments of 1996;
8. State of Florida Single Audit Act;
9. Statements of Auditing Standards (GAAS);
10. Government Auditing Standards, issued by the Comptroller General of the United States;
11. Generally accepted governmental accounting standards;
12. GASB;
13. Any other applicable Federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements, which may be adopted by these organizations in the future.

Keefe, McCullough & Co., LLP, C.P.A.'s is committed to performing the auditing services within the prescribed time frame as outlined in the Town's request for proposal #FY 2007-001 beginning with the fiscal year ending September 30, 2007.

The following individuals are authorized to make representations for the firm:

William G. Benson, C.P.A., Partner
Cynthia L. Calvert, C.P.A., Partner

Keefe, McCullough & Co., LLP, C.P.A.'s
6550 North Federal Highway, Suite 410
Ft. Lauderdale, Florida 33308
954-771-0896

We believe our firm to be best qualified to perform your audit engagement based on substantial governmental experience obtained over the entire period of our firm's existence, our firm's commitment to continue to provide the necessary continuing professional education to qualify all of our professional accounting staff in this specialized area, our absolute dedication to excellence and quality in our practice and our unique service philosophy which has created a dedicated and satisfied clientele over many years.

We hereby attest to our authority to submit this proposal and to individually bind Keefe, McCullough & Co., LLP, C.P.A.'s to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for ninety (90) days from the date of the proposal.

Regards,

KEEFE, McCULLOUGH & CO., LLP


William G. Benson, C.P.A.

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

DETAILED PROPOSAL

DETAILED PROPOSAL

4. Proposer's Qualifications and Experience

- a) Describe the Proposer's organizational history and structure; provide a brief history of your firm, including years Proposer and/or firm has been in business providing a similar service(s), and indicate whether the Town has previously awarded any contracts to the Proposer/firm.**

Keefe, McCullough & Co., LLP, C.P.A.'s has existed as a firm for over thirty-five years and we are located in Fort Lauderdale to serve the South Florida area. Our practice includes audit engagements, management advisory services, tax planning and tax return preparation, and consulting services. We believe our growth can be attributed to our ability to give each client, regardless of size, personalized and timely service of the highest quality.

The firm has had no previous awarded contracts from the Town of Lake Park.

- b) Provide a list of all principals, owners or directors.**

Our office consists of nine partners, approximately fifty (50) professional accounting staff members and administrative support personnel. The partners are as follows:

John R. Keefe, C.P.A.
Thomas T. Carpenter, C.P.A.
Steven H. Woods, C.P.A.
David T. Williams, C.P.A.
Joseph D. Leo, C.P.A.
William G. Benson, C.P.A.
Kenneth G. Smith, C.P.A.
Louis R. Proietto, C.P.A.
Cynthia L. Calvert, C.P.A.

- c) Provide detailed relevant, auditing experience of firm for at least three (3) years, particularly governmental auditing experience. Include any municipal audit experience including utility and grant audits.**

Our firm presently provides auditing services for a number of governmental entities, community mental health centers, employee benefit plans, not-for-profit organizations, and other entities. We are very proud to have served as independent auditors for governmental units similar to yours and numerous not-for-profit organizations. We have listed several of these entities for your reference in Section III as part of this detailed proposal.

- d) Provide not less than a list of three (3) references within the past five (5) years for whom similar services were performed. Include the overall value of the contract, the term of the contract, and include the address, phone number(s) and contact persons within each organization. The Town reserves the right to contact any reference as part of the evaluation. At least one copy of a CAFR from one of the references must also be submitted. In the event that a firm has been formed so recently that no government auditing references are available for the newly formed firm, the Proposer should state so in the response to the RFP. If available, the Proposer may also submit governmental auditing references for any predecessor firms.**

We have provided a list of three references within the past five years for whom similar services were performed in Section III of this proposal. We have included a copy of a CAFR from the City of Weston with our submission.

DETAILED PROPOSAL

4. Proposer's Qualifications and Experience (continued)

- e) **Provide copies of resumes and describe meaningful governmental auditing experience of partners, managers, other key staff members and other supervisory staff assigned to the Town's account. Include name, overall work to be performed, EEO job classification, ethnicity, race and gender. The Town reserves the right to contact any reference as part of the evaluation process. NOTE: Proposer must provide the Town with a complete resume for each member of its team.**

Our proposed audit team is comprised of the following principal supervisory and management staff:

William G. Benson, C.P.A., Engagement Partner
Cynthia L. Calvert, C.P.A., Second Review Partner
Steve A. Akins, Senior Accountant Field Leader

We would have additional staff accountants accompanying the field leader throughout the preliminary and final audit field work as needed.

A profile of each audit team member is included in Section IV, which lists specific governmental experience, qualifications and continuing professional education. Due to our firm's concentration of governmental and not-for-profit clients, we sponsor continuing professional education courses annually regarding a variety of governmental subjects, including Governmental Accounting Standards Board Statement Number 34 (GASB 34) and other current GASB pronouncements. One eight-hour governmental seminar is offered to our governmental clients. In addition, our entire professional governmental accounting staff takes a significant number of "governmental qualified" continuing education courses every year.

- f) **Provide copy(s) of CPA license for all individual CPA's assigned to the audit and for the firm in the State of Florida.**

Copies of all CPA licenses for all individual CPA's assigned to the audit and for the firm in the State of Florida is included in Section VII.

- g) **Provide positive affirmation that all CPA's assigned to the engagement have properly maintained CPE in governmental accounting as required by the Board of Accountancy.**

All of the firm's professional accounting staff are a part of the governmental audit staff. We are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

We have substantial experience in the area of compliance auditing in accordance with Government Auditing Standards ("The Yellow Book") and the OMB Circulars "Audits of State and Local Governments" and "Audits of Institutions of Higher Education and Other Nonprofit Organizations." We have many clients with substantial grant revenue that require Federal Single Audit and Florida Single Audit procedures. Due to the concentration of this type of work in our practice, we provide each member of our professional accounting staff with eighty hours of continuing professional education every two years. Of this total, twenty-four hours directly relate to governmental or other "Yellow Book" type engagements.

DETAILED PROPOSAL

4. Proposer's Qualifications and Experience (continued)

- h) Provide documentation from Board of Accountancy that the licenses described above are indeed active and in good standing.**

Keefe, McCullough & Co., LLP, is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD 0010282. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida. Copies of all CPA licenses for all individual CPA's assigned to the audit and are included in Section VII.

- i) Provide a list of clients that have, for whatever reason, discontinued the use of Proposer's services within the past two (2) years, and indicate the reasons for the same. The Town reserves the right to contact any reference as part of the evaluation process.**

Two (2) governmental entities have discontinued the use of our firm's services within the past two (2) years due to the need for rotation. We encourage you to contact the City of Margate and the City of Aventura regarding our firm, capabilities and qualifications.

Ms. Gail P. Gargano, Finance Director
City of Margate, Florida
5790 Margate Boulevard
Margate, FL 33063
954-972-6454

Mr. Harry M. Kilgore, Director
City of Aventura, Florida
19200 West Country Club Drive
Aventura, FL 33180
305-466-8900

- j) Provide two (2) Letters of Reference on letterhead from preferably governmental entities for whom similar services have been performed. This information is subject to verification as part of the evaluation process.**

We have requested letters of recommendation from the City of Pembroke Park and the City of Parkland. We understand that you may contact any organization listed in this proposal as part of the evaluation process.

- k) Provide a current resume of each Sub-Consultant. Proposer must identify all sub-consultants and those services to be performed. Proposer must provide sub-consultants' qualifications and experience in detail, highlighting all similar experience as addressed in this RFP and anticipated to be performed by the sub-consultants. Proposer must provide for each sub-consultant the same information required of Proposer. The Town retains the right to accept or reject any sub-consultants proposed. The Town reserves the right to contact any reference as part of the evaluation process.**

We will not use any sub-consultants on the Town of Lake Park engagement.

5. Ability and Capability to Perform Required Services

- a) Provide location of the office from which the audit will be conducted.**

Keefe, McCullough & Co., LLP would conduct the audit from our office located at 6550 North Federal Highway, Suite 410, Fort Lauderdale, Florida 33308.

DETAILED PROPOSAL

5. Ability and Capability to Perform Required Services (continued)

b) Provide a brief description of the audit procedure to be followed.

Keefe, McCullough & Co., LLP, C.P.A.'s anticipated approach to the examination of the financial statements of the Town is summarized below:

We have provided below a preliminary engagement work plan to perform the financial and compliance audits which involve the Governmental Funds, Enterprise Funds, Fiduciary Funds, Capital Projects Fund, Special Revenue Funds, Debt Service Funds, and general fixed assets and general long-term debt account groups of the Town.

In performing the financial and compliance audits for the Town we will follow very detailed and comprehensive audit programs. Further, it is our policy to utilize the talents of our client's personnel wherever and whenever it is feasible to do so in the course of any engagement in order to most efficiently and economically perform the engagement. The following is a summary of the audit work plan:

Preliminary Work:

Audit Area

Responsible Professional

Obtain an understanding of the accounting and management systems including documentation of the system of internal control through conferences with the various key finance department personnel.

Steven A. Akins

Obtain information needed to identify fraud risks by making certain inquiries and considering fraud risk factors and other information

Steven A. Akins

Obtain an understanding of the various funds, capital assets and long-term debt utilized.

Steven A. Akins

Review the grants, contracts and various revenue sources and complete "Single Audit" checklist for determination of compliance audit and reporting requirements for both Federal and State single audit purposes.

Steven A. Akins
Staff Accountant

Review of bond indenture covenants and pertinent ordinances for determination and completion of compliance audit requirements.

Cynthia L. Calvert

Assess control risk and determine extent of testing.

Cynthia L. Calvert

Review and perform certain transaction and procedural tests which will include the examination of source documents. These tests of the system will include tests of cash receipts and disbursements, sales and utility billing, compliance, and payroll. Audit samples will be determined based on transaction size and number of total transactions.

Staff Accountant

Perform preliminary analytical review procedures.

Steven A. Akins

Review commission and other pertinent minutes.

Steven A. Akins

DETAILED PROPOSAL

5. Ability and Capability to Perform Required Services (continued)

Responsible
Professional

Perform compliance audit procedures where necessary.	Steven A. Akins
Coordinate preparation of confirmation requests.	Staff Accountant
Working paper review.	Cynthia L. Calvert
Plan the financial audit procedures with the Director of Finance including a list of schedules and working papers to be prepared by client personnel.	William G. Benson

Final Work:

Perform various tests and validation procedures on selected asset, liability and equity accounts in all funds and for capital assets and long-term debt.	Steven A. Akins Staff Accountant
Examine certain revenue and expenditure accounts in all funds.	Staff Accountant
Send confirmations where applicable.	Staff Accountant
Send correspondence to attorneys as necessary.	Staff Accountant
Perform final compliance testing as necessary.	Staff Accountant
Perform final analytical procedures.	Cynthia L. Calvert
Obtain a management representation letter.	Steven A. Akins
Working paper review and proposed journal entry approval.	William G. Benson
Exit conference with Town Manager and the Director of Finance.	Cynthia L. Calvert

Sample sizes in the various phases of the engagement would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have standardized checklists and software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions.

We will also utilize various forms of analytical procedures to accomplish certain audit objectives. We anticipate areas of concentration subject to analytical procedures to be services revenues and expenditures. We retain the right to use judgement as to the extent of analytical procedures to be used based mainly on the results of other testing completed.

In addition, we utilize personal computers and certain audit software, where applicable, in connection with our audit workpaper preparation and documentation.

DETAILED PROPOSAL

5. Ability and Capability to Perform Required Services (continued)

	<u>Responsible Professional</u>
<u>Reports:</u>	
Preparation of Report on the Basic Financial Statements as a part of the CAFR.	Cynthia L. Calvert
Preparation of Reports on Internal Controls and Compliance.	Cynthia L. Calvert
Preparation of Report on Compliance and Internal Control over Compliance Applicable to Each Major Federal Program and State Project in accordance with OMB Circular A-133.	Cynthia L. Calvert
Preparation of Report to Town Management which will include any non-reportable conditions and any irregularities and illegal acts.	Cynthia L. Calvert
Preparation of Schedule of Expenditures of Federal Awards and State Financial Assistance.	Cynthia L. Calvert
Preparation of Schedule of Findings and Questioned Costs	Cynthia L. Calvert
Preparation of the management letter.	Cynthia L. Calvert
Preparation of the Data Collection Form.	Steven A. Akins
Review of the Annual Local Government Financial Report filed with the Florida Department of Financial Services to verify that it is in agreement with the financial statements.	Steven A. Akins
Review of the financial statements, reports and other information.	Cynthia L. Calvert
Cold review of the financial statements, reports and other information.	Kenneth G. Smith

c) Provide a tentative schedule for performing key aspects of the audit.

We offer the following proposed engagement timetable for the current year services. This timetable is subject to your review and approval. We are prepared to adhere to this timetable, if selected to provide your auditing services.

<i>Submit list of assistance required for preliminary and audit field work</i>	September 30
<i>Commence preliminary field work</i>	November 15
<i>Circulate confirmations and other correspondence</i>	November 15
<i>Commence audit field work</i>	December 15
<i>Issue draft financial statements</i>	January 31
<i>Issue final financial statements</i>	February 28

DETAILED PROPOSAL

5. Ability and Capability to Perform Required Services (continued)

d) Provide recent, current and projected workload of Proposer and auditors assigned to the Town's account.

The following is a list of current governmental audit clients with a September 30th year end date and the assigned auditors to each Town's account:

City of Dania Beach	Cynthia L. Calvert, C.P.A.
City of Lighthouse Point	David T. Williams, C.P.A.
City of North Bay Village	Kenneth G. Smith, C.P.A.
City of Parkland	Kenneth G. Smith, C.P.A.
City of Plantation	William G. Benson, C.P.A.
City of Weston	Cynthia L. Calvert, C.P.A.
City of Wilton Manors	Kenneth G. Smith, C.P.A.
Islamorada, Village of Islands	Cynthia L. Calvert, C.P.A.
Town of Golden Beach	Kenneth G. Smith, C.P.A.
Town of Hillsboro Beach	Kenneth G. Smith, C.P.A.
Town of Pembroke Park	Kenneth G. Smith, C.P.A.
Town of Southwest Ranches	David T. Williams, C.P.A.
Village of Sea Ranch Lakes	Cynthia L. Calvert, C.P.A.

Our firm also performs services for numerous other governmental entities, community development districts, not-for-profit schools, religious organizations and other entities that use governmental accounting.

e) Provide copy(s) of most recent two (2) external quality control reviews (peer reviews) which include a review of specific government engagements.

Our firm participates in the American Institute of Certified Public Accountants Quality Review Program and we received an unqualified opinion on our last four quality reviews. We have included documentation relating to the two (2) most recent review in Section V.

f) Provide results of any Federal or state desk review or field audits during the past three years.

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years, and we are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff.

g) Provide detailed responses to each of the requirements of the Town as stipulated within the Scope of Work, Section 2.0 of the RFP, and provide Proposer's overall ability and capability to provide required services to the Town.

We have provided a detailed outline of the audit plan in number 5.b) which indicates our overall ability and capability to provide all the required services to the Town.

DETAILED PROPOSAL

5. Ability and Capability to Perform Required Services (continued)

- h) Describe any litigation or proceeding against Proposer, its partners, managers, or other key staff members within the past three (3) years. Provide any circumstances and status of any disciplinary actions taken or pending against the Proposer, its partners, managers or other key staff members by the state regulatory bodies or professional organizations or where a court or any administrative agency has ruled against your professional activities or performance. Describe any current or pending litigation or proceeding involving Proposer, its partners, managers or other key staff members and its professional activities or performance, if applicable. State the nature of the litigation, a brief description of each case, the outcome or projected outcome and the monetary amounts involved.**

There has been no litigation or proceeding against our firm, partners, managers or other key staff members within the past three (3) years.

6. Fees for Services

- a) Submit a flat fee proposal for the initial year of the contract, if awarded to Proposer. Failure to submit fee proposal will disqualify Proposer.**

A flat fee proposal for the initial year of contract, if awarded to our firm, is included in Section VI of this proposal.

- b) Provide a fee schedule for the complete audit and one single hourly rate to be used for any additional work, which may be requested by the Town, which is outside the scope of this contract. Discuss any additional services and fees for any other services Proposer can provide and which are not specifically listed within this RFP.**

A fee schedule for the complete audit and one single hourly rate to be used for any additional work, which may be requested by the Town, which is outside the scope of this contract is included in Section VI of this proposal.

7. Trade Secrets Execution to Public Records Disclosure

Our proposal does not contain any information constituting a "trade secret" as stated in Chapter 119, Florida Statutes.

8. Affidavits/Acknowledgments

We have completed and submitted each of the requested forms and/or documents in Section VII of this proposal.

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

AUDIT TEAM MEMBER PROFILES

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

SERVICE TEAM MEMBER PROFILE



William G. Benson, C.P.A.
Marketing Partner

Education

Washington and Lee University	BS degree	Major - accounting
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Career Experience

Keefe, McCullough & Co., LLP, C.P.A.'s	Partner	23 years
Coopers & Lybrand, C.P.A.'s	Senior	2 years

Engagement Experience

Keefe, McCullough & Co., LLP, C.P.A.'s

Audit Engagements:

- * After Care Educators, Inc.
- * Air-Conditioning & Refrigeration Wholesalers
- * Alzheimer's Family Center, Inc.
- * American Eldercare, Inc.
- * Arbor Greene Community Development District
- * Baywinds Community Development District
- * Bobcat Trail Community Development District
- * Bonita Springs Charter School
- * Bonnet Creek Resort Community Development District
- * Broward County League of Cities, Inc.
- * Cape Coral Charter School
- * Carnahan, Proctor and Cross, Inc. (DOT overhead audit)
- * Caroch Properties
- * Center for Family and Child Enrichment, Inc.
- * Championsgate Community Development District
- * Charter Schools USA, Inc.
- * Charter Schools USA 401(k) Plan
- * City of Margate, Florida
- * City of Plantation, Florida
- * City of Weston, Florida
- * Colonial Inn at Heritage Park, LLP
- * Community Asphalt Corp.
- * Coral Springs Improvement District
- * County Sanitation, Inc.
- * Delray Youth Enrichment Development Center, Inc.
- * Deer Island Community Development District
- * The Downtown Miami Charter School, Inc.
- * Driftwood Beach Club Association, Inc.
- * East Homestead Community Development District
- * Ecological Technologies, LLC
- * Falls at Marina Bay, Ltd.
- * First Presbyterian Continuing Church of Coral Springs, Inc.
- * Fogmaster Consolidated, Inc. and Subsidiaries
- * Fresh Harvest International, Inc.
- * Gateway Charter High School
- * Gateway Charter School
- * HBC, Inc. (Hillsboro Bay Club Apartments)
- * Habitat Community Development District
- * Hamal Community Development District
- * Henderson Mental Health Center, Inc.
- * Heritage Greens Community Development District
- * Heritage Harbour South Community Development District
- * Heritage Home Health, Inc.
- * Heritage Park, LLLP

- * Heritage Park, LLLP 401(k) Salary Reduction Plan and Trust
- * Heritage Park of West Delray, LLLP
- * Heritage Park Retirement Communities, LLC
- * Hillsboro Inlet District
- * Hollywood Academy of Arts & Science
- * The Homestead Charter Foundation, Inc.
- * Islamorada, Village of Islands, Florida
- * Junior Achievement of South Florida, Inc.
- * Lake Powell Community Development District
- * Lakewood Ranch Community Development District
- * Lewis Marine Supply, Inc. Profit Sharing Plan
- * Lexington Oaks Community Development District
- * Liberty Inn, LLC
- * Meadow Pointe Community Development District
- * Mediterra North Community Development District
- * Mediterra South Community Development District
- * Midtown Miami Community Development District
- * Miromar Lakes Community Development District
- * Monterra Community Development District
- * Narcoossee Community Development District
- * North Broward Academy of Excellence
- * North County Charter School
- * North Pompano Baptist Church Holding Company, Inc.
- * Northeast Academy
- * Northwood Community Development District
- * Oakwood Center of the Palm Beaches, Inc.
- * Old Palm Community Development District
- * Orchid Grove Community Development District
- * Palm Bay Community Development District
- * Palm Glades Community Development District
- * Parklands West Community Development District
- * Petmed Express, Inc.
- * Pine Air Lakes Community Development District
- * Plaza South Association, Inc.
- * Regency Tower Association, Inc.
- * Renaissance Charter School, Inc.
- * Renaissance Community Development District
- * Retirement Plan for Employees of Oakwood Center of the Palm Beaches, Inc.
- * South County Foundation for Mental Health, Inc.
- * South County Mental Health Center, Inc.
- * South Dade Venture Community Development District
- * Southern Specialties, Inc.
- * Spicewood Community Development District
- * Starlink Telecommunication Technologies, Inc.
- * Stonegate Community Development District
- * StoneLake Ranch Community Development District
- * The Town Foundation, Inc.
- * University Square Community Development District
- * Verandah West Community Development District
- * VillaSol Community Development District
- * Vizcaya Community Development District
- * W. Jackson & Sons Construction Co.
- * Westwind Contracting, Inc.

Other Experience

Attended seminars and courses dealing with accounting and audit problems, reporting and disclosure issues (these courses include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts) in 2003 and 2004

Experienced and qualified with respect to "Yellow Book", OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing and reporting

Attended numerous seminars and courses dealing with accounting, auditing and taxation of employee benefit plans

Litigation support services in the areas of business valuations, business losses, contract settlements and divorce issues

Experience in dealing directly with the State of Florida Department of Children and Families concerning various compliance, audit and other issues

Special consulting partner regarding the acquisition of manufacturing companies

Worked with underwriters regarding various certifications required in connection with the Florida Community Provider Pooled Loan Program

Assisted the First Presbyterian Continuing Church of Coral Springs, Inc. in restructuring their existing bond indenture

Past President and Treasurer of the Executives of Broward

Graduate of, and continuing involvement in, the Leadership Broward Program

Member of the Leadership Broward Foundation, Inc.

Member and Officer in Knights of Columbus

Appointed to the Broward County, Florida Homeless Initiative Partnership

Partner in charge of special audit procedures engagement of a Emergency Medical Services Company

Partner in charge of special audit procedures regarding various county franchise reports for waste hauling companies

Partner in charge of due diligence procedures in connection with potential mergers and acquisitions

Special consultant to Seventeen City Coalition (a Partnership of seventeen Broward municipalities) regarding special audit procedures of Broward County's Emergency Medical System records and negotiations with Broward County management

Extensive experience regarding accounting and tax issues of Limited Liability Companies (LLC's)

Treasurer of St. Gregory the Great Catholic School

Member of St. Gregory the Great Catholic School Advisory Board

Member of St. Gregory the Great Catholic School Home School Association

Experience in the development of annual operating budgets for churches and schools

Member of the Board of Directors of St. Thomas Aquinas High School

Consulting partner on State of Florida Broward County Health Department audit

Experience in assisting clients in dealings with financial institutions

Experience in assisting clients with the development of business plans, financial planning and proforma financial statements

Consulting assistance in the analysis of potential investment opportunities in a variety of industries. The analysis included due diligence procedures on both historical financial information and projected future financial results

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

SERVICE TEAM MEMBER PROFILE



Cynthia L. Calvert, C.P.A.
Partner

Education

Florida Atlantic University
Auburn University

BBA degree
BA degree

Major - accounting
Major - political science

Career Experience

Keefe, McCullough & Co., LLP, C.P.A.'s

Partner

13 years

Engagement Experience

Keefe, McCullough & Co., LLP, C.P.A.'s

Audit Engagements:

- * Amelia National Community Development District
- * Arbor Greene Community Development District
- * Assistance Unlimited, Inc.
- * Baywinds Community Development District
- * Beaux Arts of Museum of Art, Inc.
- * The Benjamin Private School, Inc.
- * Big Brothers / Big Sisters Association of Florida, Inc.
- * Big Brothers / Big Sisters of Broward, Inc.
- * Bobcat Trail Community Development District
- * Bonnet Creek Resort Community Development District
- * Briger Community Development District
- * Broward Adjustment Services, Inc.
- * Broward County Chapter - American National Red Cross
- * Broward County League of Cities, Inc.
- * Broward House, Inc.
- * Broward Risk Management Association
- * Caroch Properties
- * Center for Independent Living of Broward, Inc.
- * Central and South American World Sector, Inc.
- * Championsgate Community Development District
- * Child Protection Team of Palm Beach, Inc.
- * City of Aventura, Florida
- * City of Aventura Police Officers Retirement Plan
- * City of Margate, Florida
- * City of Parkland, Florida
- * City of Plantation, Florida
- * City of Weston, Florida
- * City of Wilton Manors, Florida
- * The Clinton Mortgage Network, Inc.
- * Colonial Inn at Heritage Park, LLLP
- * Community Television Foundation of South Florida, Inc.
- * Community Television Foundation of South Florida, Inc. Money Purchase Thrift Plan
- * Community Television Foundation of South Florida, Inc. Retirement Plan
- * Coral Springs Improvement District
- * Deer Island Community Development District
- * Downtown Development Authority
- * East Homestead Community Development District
- * Episcopal Church of St. Mark the Evangelist
- * Firefighters Charitable Foundation, Inc.
- * Florida Atlantic University Foundation, Inc.
- * Florida International Academy, Inc.
- * Fogmaster Consolidated, Inc.
- * Habitat Community Development District
- * Hamal Community Development District

- * Harbourage on Braden River Community Development District
- * The Haven, Inc.
- * Heritage Greens Community Development District
- * Heritage Harbour South Community Development District
- * Heritage Home Health, Inc.
- * Heritage Park, LLLP 401(k) Salary Reduction Plan and Trust
- * Heritage Park, LLLP
- * Heritage Park of West Delray, LLLP
- * Hugs for Kids
- * Islamorada, Village of Islands, Florida
- * Julington Creek Plantation Development District
- * Jupiter Marine International, Inc.
- * Keith and Schnars, P.A. (Overhead audit)
- * Killarney Community Development District
- * Lake Powell Community Development District
- * Lakewood Ranch Community Development District
- * Lexington Oaks Community Development District
- * Margate Community Redevelopment Agency
- * Meadow Pines Community Development District
- * Meadow Pointe Community Development District
- * Mediterra North Community Development District
- * Mediterra South Community Development District
- * Messianique Training Center & Institute, Inc.
- * Midtown Miami Community Development District
- * Miramar Lakes Community Development District
- * Mitigating Circumstances SKS Contractors, Inc.
- * Monterra Community Development District
- * Narcoossee Community Development District
- * Northwest Focal Point Senior Center
- * Northwood Community Development District
- * OCO Partnership, Inc.
- * Oakwood Center of the Palm Beaches, Inc.
- * Old Palm Community Development District
- * Orchid Grove Community Development District
- * Osprey Health Care, Inc.
- * PPGM Foundation, Inc.
- * Palm Bay Community Development District
- * Palm Glades Community Development District
- * Parklands West Community Development District
- * Pine Air Lakes Community Development District
- * Pine Crest Preparatory School, Inc.
- * Place of Hope Foundation, Inc.
- * Place of Hope Holdings, Inc.
- * Place of Hope, Inc.
- * Planned Parenthood of Greater Miami & Florida Keys, Inc.
- * Plaza South Association, Inc.
- * Renaissance Community Development District
- * SKS Engineering & Planning, Inc.
- * SOS Children's Village of Florida, Inc.
- * St. Mark's Episcopal School
- * Saxon Business Systems, Inc.
- * Saxon Business Systems of North Florida, Inc.
- * Security Mortgage Group, Inc.
- * Severn Trent Services
- * South County Foundation for Mental Health, Inc.
- * South County Mental Health Center, Inc.
- * South Dade Venture Community Development District
- * Southeast Mechanical Contractors, Ltd.
- * The South Florida Church of Christ, Inc.
- * Spicewood Community Development District
- * Stevens Plantation Community Development District
- * Stonegate Community Development District
- * StoneLake Ranch Community Development District
- * Sunburst Sanitation Corporation (Franchise audit)
- * Tomoka Community Development District
- * The Town Foundation, Inc.
- * Town of Pembroke Park, Florida
- * Town of Southwest Ranches, Florida
- * University Square Community Development District
- * Verandah West Community Development District
- * Village of Sea Ranch Lakes, Florida
- * WPBT Communication Foundation, Inc.

- * Westchase Community Development District
- * Westchase East Community Development District
- * Westwind Contracting, Inc.

Other Experience

Attended numerous seminars and courses dealing with accounting and audit problems and reporting and disclosure issues (these include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts)

Experienced and qualified with respect to "Yellow Book", OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing and reporting

Past President of Plantation Junior Woman's Club

Founding Board member of the Make-A-Wish Foundation of South Florida, Inc.

Past Director of DALI's, auxiliary of Young At Art

Past Director of Friends of Gilda's Club of South Florida

Participant in State of Florida Auditor General seminar for local governments and nonprofits regarding the Florida Single Audit Act

Experience in dealing directly with the State of Florida Department of Children and Families concerning various compliance, audit and other issues

Graduate of, and continuing involvement in, the Leadership Broward Program

Member of the Leadership Broward Foundation, Inc.

Treasurer of Junior League of Ft. Lauderdale

Participated in various seminars and in-house training programs concerning the requirements of GASB-34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments (the Financial Reporting Model)

Assisted municipalities and other governmental entities in planning for and implementing GASB-34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments (the Financial Reporting Model)

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

SERVICE TEAM MEMBER PROFILE



Steven A. Akins
Senior

Education

University of Central Florida	BSBA Degree	Majors - accounting and finance
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Career Experience

Keefe, McCullough & Co., LLP, C.P.A.'s Gables Residential, Inc.	Senior Property Accountant -Intern	3 years 1 year
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Engagement Experience

Keefe, McCullough & Co., LLP, C.P.A.'s

Audit Engagements:

- * Axon Holdings, Inc.
- * Amelia National Community Development District
- * American Red Cross of Greater Miami and the Keys
- * Big Brothers/Big Sisters of Broward, Inc.
- * Big Brothers/Big Sisters Association of Florida, Inc.
- * Briger Community Development District
- * Broward County Chapter - American National Red Cross
- * Broward County Citizens Safety Council, Inc.
- * CTI Construction Testing & Inspection, Inc.
- * Championsgate Community Development District
- * City of Aventura, Florida
- * City of Plantation, Florida
- * City of Weston, Florida
- * Colonial Inn at Heritage Park, LLLP
- * Coral Springs Improvement District
- * Deer Island Community Development District
- * FDL Holdings, Inc.
- * First Presbyterian Church of Coral Springs, Inc.
- * Gold Coast Jazz Society, Inc.
- * Hamal Community Development District
- * Harbourage on Braden River Community Development District
- * The Haven, Inc.
- * Heritage Harbour South Community Development District
- * Heritage Home Health, Inc.
- * Heritage Park, LLP
- * Heritage Park of West Delray, LLP
- * Heritage Park Retirement Communities, LLC
- * Islamorada, Village of Islands, Florida
- * Lake Powell Community Development District
- * Lakewood Ranch Community Development District
- * Liberty Inn, LLC
- * Meadow Pines Community Development District
- * Miromar Lakes Community Development District
- * Narcoossee Community Development District
- * Parklands West Community Development District
- * Pine Air Lake Community Development District
- * Pine Crest Preparatory School - Money Purchase Plan
- * Russell Engineering, Inc.
- * South County Mental Health Center, Inc. - Pension Trust
- * Spicewood Community Development District
- * Tomoka Community Development District

- * Westchase Community Development District
- * Westchase East Community Development District
- * Westwind Contracting, Inc.

Other Experience

Attended numerous seminars and courses dealing with accounting and audit problems and reporting and disclosure issues (these include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts)

Experienced and qualified with respect to "Yellow Book", OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing and reporting

Past President of Plantation Junior Woman's Club

Founding Board member of the Make-A-Wish Foundation of South Florida, Inc.

Past Director of DALI's, auxiliary of Young At Art

Past Director of Friends of Gilda's Club of South Florida

Participant in State of Florida Auditor General seminar for local governments and nonprofits regarding the Florida Single Audit Act

Experience in dealing directly with the State of Florida Department of Children and Families concerning various compliance, audit and other issues

Graduate of, and continuing involvement in, the Leadership Broward Program

Member of the Leadership Broward Foundation, Inc.

Treasurer of Junior League of Ft. Lauderdale

Participated in various seminars and in-house training programs concerning the requirements of GASB-34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments (the Financial Reporting Model)

Assisted municipalities and other governmental entities in planning for and implementing GASB-34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments (the Financial Reporting Model)

- * The Town Foundation, Inc.
- * Town of Pembroke Park, Florida
- * Vizcaya Community Development District

Other Experience

Attended numerous seminars and courses dealing with accounting and audit problems, reporting and disclosure issues (these include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts)

Experienced and qualified with respect to "Yellow Book," OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing and reporting

Participated in various seminars and in-house training programs concerning the requirements of GASB 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments (the Financial Reporting Model)

Assisted municipalities and other governmental entities in planning for and implementing GASB 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments (the Financial Reporting Model)

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

PEER REVIEW DOCUMENTS



Abbott, Jordan & Koon, LLC

CERTIFIED PUBLIC ACCOUNTANTS

To the Partners
Keefe, McCullough & Co., LLP

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816
(706) 846-8401 □ Fax (706) 846-3370

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2005. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. (The engagements selected included among others, audits of Employee Benefit Plans and engagements performed under *Government Auditing Standards*. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2005, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Albert Gardner & Koon

Manchester, Georgia
December 2, 2005



FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST COLLEGE AVENUE • P.O. BOX 5437 • TALLAHASSEE, FLORIDA 32314
TELEPHONE (850) 224-2727 • FAX (850) 222-8190

April 24, 2006

Joseph D. Leo, CPA
Keefe, McCullough & Co., LLP
6550 N Federal Hwy Ste 410
Fort Lauderdale, FL 33308-1417

Dear Mr. Leo:

It is my pleasure to notify you that on April 24, 2006 the Florida Peer Review Committee accepted the report on the most recent peer review of your firm. The due date for your next review is February 28, 2009. This is the date by which all review documents should be completed and submitted to the administering entity. Since your firm's due date falls between January and April, you may arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul N. Brown
Peer Review
Director of Technical Services

cc: David C Jordan, CPA

Firm Number: 10036786

Review Number: 227614

A I C P A
PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Keefe, McCullough & Co., LLP

For having a system of quality control for its accounting and auditing practice in effect for the year ended August 31, 2005 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



A handwritten signature in dark ink, appearing to read "David Jenthao".

David A. Jenthao, Chair
AICPA Peer Review Board
2005



February 25, 2003

Joseph D. Leo, CPA
Keefe, McCullough & Co., LLP
6550 N Federal Hwy Ste 410
Fort Lauderdale, FL 33308-1417

Dear Mr. Leo:

It is my pleasure to notify you that on February 12, 2003 the SECPS Peer Review Committee accepted the report on the most recent peer review of your firm. The exit conference on your firm's next review must occur by December 31, 2005.

As you know, the reviewer's opinion was unmodified. The Committee asked me to convey its congratulations to the firm.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard L. Miller".

Richard L. Miller, CPA
Chair
SECPS Peer Review Committee

cc: David C Jordan, CPA

Firm Number: 10036786

Review Number: 184177



Abbott, Jordan & Koon, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816
(706) 846-8401 □ Fax (706) 846-3370

To the Partners
Keefe, McCullough & Co., LLP

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2002. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the "AICPA"). The design of the system, and compliance with it, are the responsibilities of the firm. In addition, the firm has agreed to comply with the membership requirements of the SEC Practice Section of the AICPA Division for CPA Firms (the Section). Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system and the Section's membership requirements based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Section and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it or with the membership requirements of the Section since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2002, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with professional standards. Also, in our opinion, the firm has complied with the membership requirements of the Section in all material respects.

Manchester, Georgia
November 1, 2002

Attachment to the Peer Review Report of Keefe, McCullough & Co., LLP Description of the Peer Review Process

Overview

Member firms of the AICPA SEC Practice Section (the Section) must have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objective of evaluating whether:

The reviewed firm's system of quality control for its accounting and auditing practice has been designed to meet the requirements of the Quality control Standards established by the AICPA.

The reviewed firm's quality control policies and procedures were being complied with to provide the firm with reasonable assurance of complying with professional standards.

The reviewed firm was complying with the membership requirements of the SECPS in all material respects.

The Section's Peer Review Committee (PRC) establishes and maintains review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The staff of the Public Oversight Board, an independent oversight body, plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC.

Once the PRC accepts the peer review report, letters of comments, and reviewed firm's responses, they are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC. That file also includes the firm's annual report which contains information regarding the number of firm offices, firm professionals, and SEC clients for which the firm is principal audit-of-record.

Planning the Review

To plan the review of Keefe, McCullough & Co., LLP, we obtained an understanding of (1) the nature and extent of the firm's accounting and auditing practice, and (2) the design of the firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the firm's practice, such as the industries of its clients and other factors of complexity in serving those client, and the organization of the firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed firm's quality control system in preventing the performance of engagements that do not comply with professional standards.

Performing the Review

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements within those units to test for compliance with the firm's quality control system. The engagements selected for review included audits of clients that are performed under the Government Auditing Standards and audits of Employee Benefit Plans. The engagements selected for review represented a cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the peer review also included examining selected administrative and personnel files to determine compliance with the firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. In addition, we tested compliance with the membership requirements of the Section, including those pertaining to independence quality controls, and concurring partner review.

Prior to concluding the review, we reassessed the adequacy of scope and conducted an exit conference with firm management to discuss our findings and recommendation.

**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

***COST PROPOSAL AND
SCHEDULE OF PROFESSIONAL FEES***

**TOWN OF LAKE PARK
REQUEST FOR PROPOSAL**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
FOR THE AUDIT OF THE 2007 FINANCIAL STATEMENTS**

	<u>Standard Hours</u>		<u>Standard Hourly Rate</u>		<u>Quoted Hours</u>		<u>Quoted Hourly Rate</u>
Partners	20	\$	200		20	\$	150
Managers	70		120		70		100
Supervisory staff	130		100		130		85
Senior accountant	130		80		130		65
Staff	<u>100</u>		60		100		50
Subtotal	<u>450</u>						
Out-of-pocket expenses:							
Meals and lodging			--				
Transportation			--				
Other - report printing			<u>500</u>				
Total all-inclusive maximum fees		\$	<u>35,000</u>				

FOR THE AUDIT OF THE 2008 AND 2009 FINANCIAL STATEMENTS

We propose an annual increase of \$ 1,500 per year for each optional year of this contract.

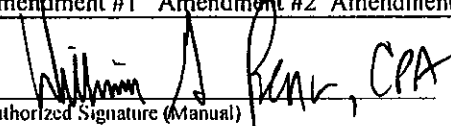
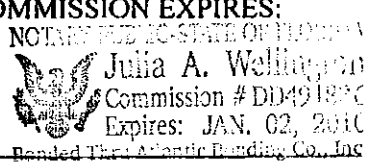
**KEEFE, McCULLOUGH & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS**

PROPOSER WARRANTIES

Town of Lake Park
535 Park Avenue
Lake Park, Florida 33403
Request for Proposal # 01-2007

External Auditing Services

Proposals to be opened in the Commission Chambers, 535 Park Avenue
Lake Park, FL 33403 at 2:00 P.M., October 19, 2007

Vendor Name: KEEFE, MCCULLOUGH & CO, LLP	Federal Identification or Social Security Number: 59-1363792
Vendor Mailing Address: 6550 NORTH FEDERAL HIGHWAY, SUITE 410	Payment Terms: NET 30 DAYS
Town - State - Zip Code: FT. LAUDERDALE, FL 33308	Delivery in Days After Receipt of Purchase Order:
(Area Code) Telephone Number: (954) 771-0896	(Area Code) Facsimile Number: (954) 938-9353
E-Mail Address: bill.benson@kmccpa.com	Initial appropriate box to acknowledge amendment(s), if necessary. <input type="checkbox"/> Amendment #1 <input type="checkbox"/> Amendment #2 <input type="checkbox"/> Amendment #3
I certify that this RFP is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a RFP for the same materials, supplies, or equipment, and is in all respects fair and without collusion or fraud. I agree to aRFPe by all conditions of this RFP and certify that I am authorized to sign for, and commit, the vendor.	<div style="text-align: center;">  Authorized Signature (Manual) <hr/> WILLIAM G. BENSON, C.P.A. Authorized Signature (Typed or Printed Title) </div>
STATE OF: <u>FLORIDA</u> COUNTY OF: <u>BROWARD</u> BEFORE ME, the undersigned authority, this document was acknowledged by <u>WILLIAM G. BENSON, C.P.A.</u> who: <input type="checkbox"/> is personally known to me, or <input checked="" type="checkbox"/> produced identification <u>FL DRIVERS LICENSE</u> who, after being duly sworn by me, states that he/she has executed this document for the purposes herein expressed. SWORN TO AND SUBSCRIBED before me this <u>18</u> day of <u>OCT.</u> , 2007. MY COMMISSION EXPIRES:  NOTARY PUBLIC, State of Florida At Large <hr/> Printed Name	

6.1 RFP Information Form

Mailing Date:
RFP No: 01-2007

Buyer: Maria Davis
Fax: 561-881-3313

Responses must be received by: October 19, 2007 at 2:00 p.m.

TERM CONTRACT EXTERNAL AUDITING SERVICES

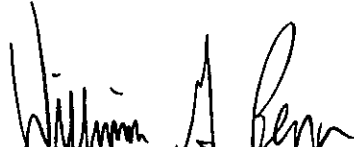
RFP NO. 01-2007

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement or connections with any corporation, firm or person submitting a Proposal for the same materials, supplies, equipment or services and is in all respects fair and without collusion or fraud. I agree to abide by all terms and conditions of the RFP, and certify that I am authorized to sign for the Proposer. Please print the following and sign your name:

Keefe, McCullough & Co., LLP
6550 North Federal Highway, Suite 410
Fort Lauderdale, Florida 33308

Telephone: (954) 771-0896
Fax: (954) 938-9353
Bill.Benson@kmccpa.com

William G. Benson, C.P.A.
Partner



Authorized Signature

6.2 RFP Certification Form

**CERTIFICATE OF AUTHORITY
(PARTNERSHIP)**

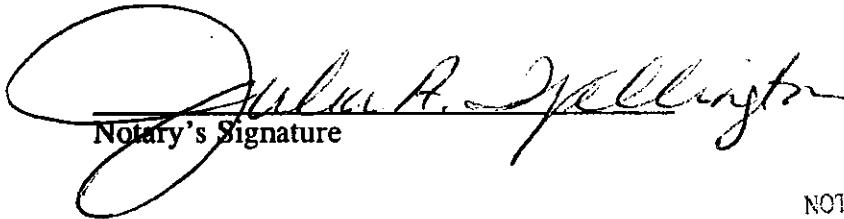
STATE OF FLORIDA)
COUNTY OF BROWARD) ss.

I HEREBY CERTIFY that a meeting of the Partners of Keefe, McCullough & Co., LLP organized and existing under the laws of the State of Florida, held on October 15, 2007, the following resolution was duly passed and adopted:

“RESOLVED, that, William G. Benson, as Partner of Keefe, McCullough & Co., LLP, be and is hereby authorized to execute the Proposal to the Town of Lake Park and this firm and that their execution thereof, attested by the Notary Public shall be the official act and deed of the Partnership.”

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 18th day of October 2007.

 Notary Seal:
Notary's Signature

NOTARY PUBLIC-STATE OF FLORIDA
Julia A. Wellington
Commission # DD491820
Expires: JAN. 02, 2010
Bonded Through Atlantic Bonding Co., Inc

6.3 Indemnification and Insurance

INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney's fees) or liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from or in connection with (i) the performance or non-performance of the services contemplated by the Contract which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents or subcontractors (collectively referred to as "Proposer"), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Contract or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, Federal or state, in connection with the performance of the Contract. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its subcontractors, as provided above, for which the Successful Proposer's liability to such employee or former employee would otherwise be limited to payments under state Workers' Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition or requirement, in any way related, directly or indirectly, to Successful Proposer's performance under the Contract, compliance with which is left by the Contract to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Contract or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Contract, which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by an act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The successful Proposer shall furnish to Town of Lake Park, c/o Finance Department, 535 Park Avenue, 1st Floor, Lake Park, Florida 33403, Certificate(s) of Insurance prior to contract execution which indicate that insurance coverage has been obtained which meets the requirements as outlined below:

- A. Workers' Compensation Insurance for all employees of the Proposer as required by Florida Statute 440.
- B. Public Liability Insurance on a comprehensive basis in an amount not less than \$ 1,000,000.00 combined single limit per occurrence for bodily injury and property damage. Town must be shown as an additional insured with respect to this coverage.
- C. Automobile Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the work in an amount not less than statutory combined single limit per occurrence for bodily injury and property damage.
- D. Professional Liability Insurance with Minimum Limits of \$ 1,000,000.00 per occurrence.

The Town is required to be named as additional insured. BINDERS ARE UNACCEPTABLE.

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

6.3 Indemnification and Insurance (continued)

All insurance policies required above shall be issued by companies authorized to do business under the laws of the State of Florida, with the following qualifications:

The Company must be rated no less than "B: as to management and no less than "Class V" as to financial strength, by the latest edition of Best's Insurance Guide, published by A.M. Best Company, Oldwick, New Jersey, or acceptance of insurance company which holds a valid Florida Certificate of Authority issued by the State of Florida, Department of Insurance, and are members of the Florida Guarantee Fund, subject to the approval of the Financial Director.

Certificates will indicate no modification or change in insurance shall be made without thirty (30) days written advance notice to the certificate holder.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Agreement.

The successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

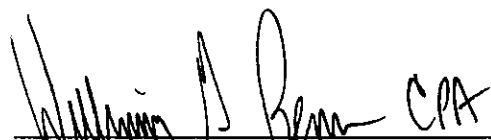
--If insurance certificates are schedule to expire during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

--In the event that expired certificates are not replaced with new or renewed certificates which cover the contractual period, the Town shall:

- A) Suspend the Contract until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP.
- B) The Town may, at its sole discretion, terminate the Contract for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Contract.

The undersigned Proposer acknowledges that he has read the above information and agrees to comply with all the above Town requirements.

Keefe, McCullough & Co., LLP



William G. Benson, C.P.A.

Date: October 18, 2007

6.4 Proposer Background Information

INSTRUCTIONS:

This questionnaire is to be included with your Response. Do not leave any questions unanswered. When the question does not apply, write the word(s) "None" or "Not Applicable," as appropriate. Please print.

COMPANY NAME: KEEFE, McCULLOUGH & CO., LLP

COMPANY OFFICERS:

President	_____ N/A _____	Vice President	_____ N/A _____
Secretary	_____ N/A _____	Treasurer	_____ N/A _____

COMPANY OWNERSHIP:

John R. Keefe, C.P.A.	10,693 units
Thomas T. Carpenter, C.P.A.	8,714 units
Steven H. Woods, C.P.A.	9,846 units
David Tad Williams, C.P.A.	9,084 units
Joseph D. Leo, C.P.A.	8,728 units
William G. Benson, C.P.A.	7,155 units
Kenneth G. Smith, C.P.A.	4,662 units
Louis R. Proietto, C.P.A.	4,662 units
Cynthia L. Calvert, C.P.A.	Not applicable

LICENSES:

1. County of Municipal Occupational License No.: Broward
(attach copy with Response)
2. Occupational License Classification: CPA - Group
3. Occupational License Expiration Date: December 31, 2007
4. Miami-Dade County Certificate of Competency No.: N/A
(attached copy if requested in RFP)
5. Social Security or Federal ID No.: 59-1363792

EXPERIENCE:

6. Number of years your organization has been in business: Thirty-five (35) years
7. Number of years experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: Thirty-five (35) years
8. Number of years experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: Thirty-five (35) years

6.4 Proposer Background Information (continued)

9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
City of North Bay Village 7903 East Drive North Bay Village, FL 33141	2002 - 2007	<ul style="list-style-type: none"> • Annual financial and compliance audits of the City • Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association • Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statement Number 34 (GASB 34) and related pronouncements
Contact Person: Mr. Robert Lange, Director of Finance		Phone: 305-756-7171
City of Parkland, Florida 6500 Parkside Drive Parkland, FL 33067	1995 - 2007	<ul style="list-style-type: none"> • Annual financial and compliance audits of the City • Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association • Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statement Number 34 (GASB 34) and related pronouncements
Contact Person: Ms. Judith C. Kilgore, Finance Director		Phone: 954-753-5040
City of Plantation, Florida 400 N.W. 73rd Avenue Plantation, FL 33317	1994 - 2007	<ul style="list-style-type: none"> • Annual financial and compliance audits of the City • Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association • Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statement Number 34 (GASB 34) and related pronouncements
Contact Person: Mr. Herbert Herriman, Finance Director		Phone: 954-797-2202
City of Weston, Florida 2500 Weston Road, Suite 101 Weston, FL 33331	2004 - 2007	<ul style="list-style-type: none"> • Annual financial and compliance audits of the City • Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Contact Person: Mr. John R. Flint, City Manager		Phone: 954-385-2000
Town of Golden Beach One Golden Beach Drive Golden Beach, FL 33160	2002 - 2007	<ul style="list-style-type: none"> • Annual financial and compliance audits of the City • Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Contact Person: Ms. Maria Camacho, Finance Director		Phone: 305-932-0744

6.5 RFP Sample Affirmative Action Policy
For Equal Employment Opportunity

**AFFIRMATIVE ACTION/
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of Keefe McCullough & Co., LLP to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influence by an applicant's or employee's race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.

One of the management duties of all principals at Keefe McCullough & Co., LLP is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.
2. Maintain equitable principles in the recruitment, hiring, training, compensation and promotion of employees.
3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.


Keefe McCullough & Co., LLP is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, Keefe McCullough & Co., LLP has been assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact William G. Benson, C.P.A. at (954) 771-0896 regarding the Affirmative Action Policy.

Keefe, McCullough & Co., LLP

Date: October 18, 2007



William G. Benson, C.P.A.

6.6 Debarment And Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Chief Procurement Office and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a contractor from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend contractors shall be exercised in accordance with regulations which shall be issued by the Chief Procurement Officer after approval by the Town Manager, the Town Attorney and the Town Commission.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract or subcontract, or incident to the performance of such contract or subcontract.
2. Conviction under state or Federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under state or Federal antitrust statutes arising out of the submission of bids or proposals;
4. Violation of contract provisions, which is regarded by the Chief Procurement Officer to be indicative of non-responsibility. such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by an Federal, state or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

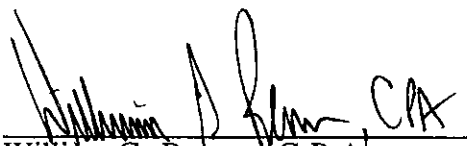
(c) Certification:

All contracts for goods and services, sales and leases by the City shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b)(5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred or suspended s set forth in paragraph (b)(5).

Keefe, McCullough & Co., LLP

Date: October 18, 2007


William G. Benson, C.P.A.

FORM NO. 401-28D/AC 25-061
RV200625413 (Rev. 3/06)

FOR PERIOD OCTOBER 1, 2006 THRU SEPTEMBER 30, 2007

RENEWAL TRANSFER SEC # 31 / 317

NEW DATE BUSINESS OPENED _____

STATE OR COUNTY CERT/REG # 45 00000000

Business Location Address:

6550 N FEDERAL HWY 410
FT LAUDERDALE 33308-0000
BUSINESS PHONE: (000)771-0874

TAX	45.00
BACK TAX	
PENALTY	
T.C. FEE	
TRANSFER	
TOTAL	45.00

PENALTIES IF PAID	
OCT. - 10%	NOV. - 15%
* DEC. - 20%	* After DEC. 31 - 25%
* Plus Tax Collection Fee of up to \$25.00 Based on Cost of License if Paid On or After November 30.	

ACCOUNT NUMBER
317-0000111

THIS LICENSE MUST BE CONSPICUOUSLY DISPLAYED
TO PUBLIC VIEW AT THE LOCATION ADDRESS ABOVE.

KEEFE MCCULLOUGH & CO
6550 N FEDERAL HIGHWAY #410
FORT LAUDERDALE FL 33308-0000



TYPE OF LICENSE TAX PAID

11 UNITS

BROWARD COUNTY REVENUE COLLECTION
115 S. Andrews Avenue, Governmental Center Annex
FORT LAUDERDALE, FL 33301
www.broward.org/revenue

2006 - 2007

PAYMENT RECEIVED AS VALIDATED ABOVE

*SEE INSTRUCTIONS ON BACK OF LAST COPY

PAID 08/11/06 7001937.0001

45.00



**CITY OF FORT LAUDERDALE
LICENSE
2006-2007**

NAME OF BUSINESS
LOCATION

BENSON WILLIAM G
6550 N FEDERAL HWY # 410

IS HEREBY LICENSED TO ENGAGE IN BUSINESS, OCCUPATION OR PROFESSION

400200

ACCOUNTANT, AUDITOR, C.P.A.
(LICENSED INDIVIDUALLY)
334391
\$ 157.50

LICENSE NUMBER
TOTAL FEE PAID

THIS LICENSE ISSUED FOR THE PERIOD COMMENCING OCTOBER 1ST AND
ENDING SEPTEMBER 30TH OF THE YEARS SHOWN ABOVE

NOTICE --- LICENSES MUST BE TRANSFERRED WHEN BUSINESS IS SOLD
OR MOVED. (PLEASE SEE BACK OF THIS FORM.)



PRESORTED

FIRST CLASS MAIL
U.S. POSTAGE
PAID 1 OZ.
PERMIT NO. 401

PRESORTED

FIRST CLASS MAIL

WILLIAM G BENSON
%KEEFE, MCCULLOUGH & CO
6550 N FEDERAL HWY
SUITE 410
FT LAUD FL 33308



POST THIS LICENSE IN A CONSPICUOUS PLACE



**CITY OF FORT LAUDERDALE
LICENSE
2006-2007**

NAME OF BUSINESS
LOCATION

CALVERT CYNTHIA L
6550 N FEDERAL HWY # 410

IS HEREBY LICENSED TO ENGAGE IN BUSINESS, OCCUPATION OR PROFESSION

400200

ACCOUNTANT, AUDITOR, C.P.A.
(LICENSED INDIVIDUALLY)
652875
\$ 157.50

LICENSE NUMBER
TOTAL FEE PAID

THIS LICENSE ISSUED FOR THE PERIOD COMMENCING OCTOBER 1ST AND
ENDING SEPTEMBER 30TH OF THE YEARS SHOWN ABOVE

NOTICE --- LICENSES MUST BE TRANSFERRED WHEN BUSINESS IS SOLD
OR MOVED. (PLEASE SEE BACK OF THIS FORM.)



PRESORTED

FIRST CLASS MAIL
U.S. POSTAGE
PAID 1 OZ.
PERMIT NO. 401

PRESORTED

FIRST CLASS MAIL

CYNTHIA L CALVERT
%KEEFE MCCULLOUGH & CO
6550 N FEDERAL HWY
SUITE 410
FT LAUD FL 33308



POST THIS LICENSE IN A CONSPICUOUS PLACE

AC# 2264806

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# L0510136019

DATE	BATCH NUMBER	LICENSE NBR
10/11/2005	050306914	AD0010282

The ACCOUNTANCY PARTNERSHIP
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2007

KEEFE, MCCULLOUGH & CO., LLP
6550 N FEDERAL HWY STE 410
FT LAUDERDALE FL 33308

JEB BUSH
GOVERNOR

DISPLAY AS REQUIRED BY LAW

SIMONE MARSTILLER
SECRETARY

AC# 2275553

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# L0510150019

DATE	BATCH NUMBER	LICENSE NBR
10/15/2005	050318770	AC0627331

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2007

CALVERT, CYNTHIA LOUISE
KEEFE, MCCULLOUGH & CO.
6550 N FEDERAL HWY STE 410
FT LAUDERDALE FL 33308

JEB BUSH
GOVERNOR

DISPLAY AS REQUIRED BY LAW

SIMONE MARSTILLER
SECRETARY

AC# 2888046

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# L06101100669

DATE	BATCH NUMBER	LICENSE NBR
10/11/2006	060260195	AC0013791

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2008

BENSON, WILLIAM GLENN
KEEFE, MCCULLOUGH & CO
10843 NW 2ND STREET
PLANTATION FL 33324

JEB BUSH
GOVERNOR

DISPLAY AS REQUIRED BY LAW

SIMONE MARSTILLER
SECRETARY



PROPOSAL FOR EXTERNAL AUDIT SERVICES
Town of Lake Park
October 19, 2007

RFP #01-2007

Nowlen, Holt & Miner, P.A.

Edward T. Holt, Principal

215 Fifth Street, Suite 200

Post Office Box 347

West Palm Beach, FL 33402

Telephone: (561) 659-3060

Fax: (561) 835-0628

Federal ID Number: 59-2749772

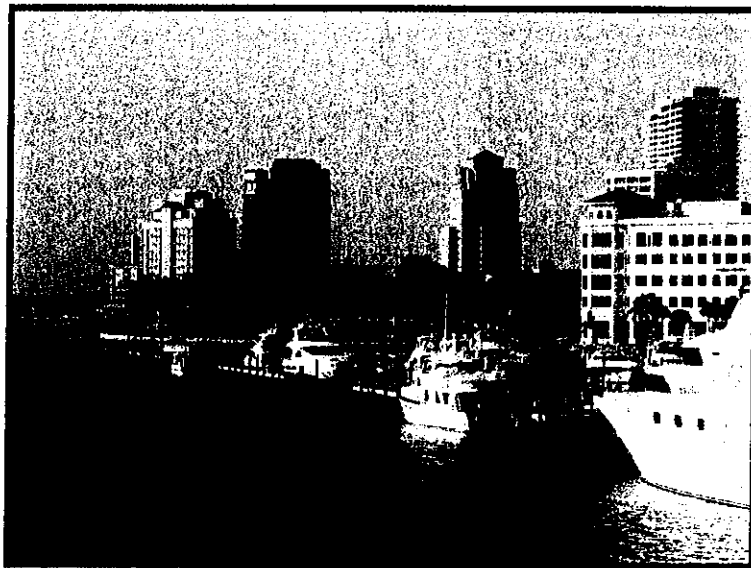




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NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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215 FIFTH STREET, SUITE 200
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 859-3060
FAX (561) 835-0628

October 19, 2007

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, CPA
ROBERT W. HENDRIX, JR., CPA
JANET R. BARKEVICH, CPA

KATHLEEN A. MINER, CPA
ROBERT W. HELMREICH, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CPA
J. MICHAEL STEVENS, CPA
DANIEL A. KIRCHMAN, CPA
ALEXIA G. VARGA, CPA
BRIAN J. BRESCIA, PFS, CPA
DONALD D. RINZEL, CPA

Town of Lake Park
C/O Maria Davis, Town Manager
535 Park Avenue
Lake Park, FL 33403

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

Ladies and Gentlemen:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Town of Lake Park, the Town, for the fiscal year ending September 30, 2007, with the option to renew in 2008 and 2009. We understand the services requested by the Town and commit to meet or exceed all of the Town's terms and requirements.

We will audit the financial statements of the Town of Lake Park for the year ending September 30, 2007, and express an opinion on the fair presentation of the statements in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in *Government Auditing Standards*, OMB Circular A-133 Single Audit Act, Florida Statutes, State of Florida Department of Banking and Finance, Rules of the Auditor General, and other rules as applicable. At the conclusion of the audit, we will issue a management letter, which would include any significant audit findings.

To provide the Town with optimal audit service, we have assembled a talented audit team whose experience, knowledge, and communication skills will be ideal to meet the requirements of the Town. Composed by principal and senior management professionals who have extensive practice in governmental audits; our firm is best qualified to perform the engagement and provides the Town with the following additional advantages:

- **Certificates of Achievement** - We regularly assist our governmental clients in preparing CAFRs. More specifically, beginning with the fiscal year ending on September 30, 1992, we assisted the City of Belle Glade with the preparation of its initial CAFR. We have continued to do so for each subsequent fiscal year, and, as a result, the City has been awarded a Certificate of Achievement for Excellence in Financial Reporting for all fiscal years for which a CAFR was submitted. Additionally, we assisted the City of Boynton Beach, Florida Governmental Utility Authority, the Village of North Palm Beach, and the City of Greenacres with their CAFR preparation. These clients, too, were awarded Certificates of Achievement for Excellence in Financial Reporting.
- **Local Office and Decision Makers** - Our location in downtown West Palm Beach will allow us to address and resolve any audit issues efficiently, effectively, and in a timely manner. Because our office has been located in West Palm Beach for over 45 years, and all senior management audit team members have lived and worked in the area for over 19 years, our team members are well-aware of and in tune with the essential needs of South Florida governments. Consequently, our auditors will be able to anticipate, address, and resolve all audit issues promptly and expeditiously.

- **Experience** – Nowlen, Holt & Miner, P.A. has served a remarkable number of South Florida governmental entities for over 45 years, as depicted by the chart on page 22 of this proposal. Edward T. Holt, the principal on the engagement, has over 36 years of experience in the auditing field and has managed the audits of over 100 different entities. All senior management team members also have over 19 years of experience in the audit field and have continuously dedicated their time to governmental clients. Furthermore, we are prepared and aptly equipped to assist the Town with the implementation of revised audit standards, when applicable, and fulfill all the Town's audit needs.
- **Staff Continuity/Professional Qualifications** – We are proud to have high staff retention and minimal turnover. Our audit team is composed of individuals who know governmental audit procedures and have worked with one another for numerous years. Audit procedures, which in most other firms are performed by non-CPA staff, will be performed by highly-trained and experienced CPAs. Such continuity, stability, and team work vest our employees with valuable client and industry-specific knowledge, which, in turn, maximize audit efficiency (for individual experience and employment time-lines, please refer to the chart on page 20 of this proposal).
- **Communication** - We maintain effective communication with clients and respond promptly to requests for assistance with or information on accounting and other reporting matters. We emphasize open and clear communication lines with key officials and are always prepared to answer questions or discuss audit issues. Many of our audit team members have also prepared and presented several accounting seminars discussing a variety of significant audit issues, such as internal control and fraud. These seminars have prepared our professionals to explain complex audit issues to clients in clear, easy-to-understand terms.
- **Industry Focus** – Our senior management team has practiced in the governmental audit field for an average of 19 years. As a result of this lasting and extensive involvement in the governmental audit field, our audit team members have mastered the elements of the governmental audit process. We are meticulously prepared to understand and resolve intricate issues typical to governmental audits.
- **Additional Resources** – We are members of CPAmerica International, Inc. an international association of independent accounting firms. For this reason, we can draw from the vast consulting resources of CPAmerica International member firms with 400 offices in more that 370 cities around the globe (see Appendix F).

Our proposal outlines our qualifications and expertise further. Thank you for giving us the opportunity to present our credentials. We are confident our qualifications make us the ideal firm to fulfill your audit needs and would like to emphasize our desire to serve as the Town's auditors. We understand the work to be completed and will meet or exceed the specifications stated in the RFP and commit to perform the work within the time period specified. Again, thank you for your consideration, and we look forward to serving as your auditors.

FIRM CONTACT AND INFORMATION

Edward T. Holt, President, 215 Fifth Street, Suite 200, West Palm Beach, Florida 33401, (561) 659-3060. Mr. Holt is authorized to bind the offeror. This proposal is a firm and irrevocable offer for one hundred and eighty (180) days. If you have any questions about this proposal, please contact Ed Holt at (561) 659-3060.

Sincerely,

Edward T. Holt

Nowlen, Holt & Miner, P.A.



QUALIFICATION AND EXPERIENCE

Background

Nowlen, Holt & Miner, P.A. is a local, legal and licensed entity in the State of Florida (see Appendix D). The firm is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Our firm of certified public accountants was established in 1961, and we have offices in West Palm Beach and Belle Glade, Florida. We provide audit, accounting, tax, and management services to our clients. Nowlen, Holt & Miner, P.A. has provided governmental auditing services for over 45 years. We have never been under contract with the Town of Lake Park.

Principals

All principals have performed continuous certified public accounting services for a minimum of five years. As mentioned previously, this proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP. For a more detailed staff list and employment timelines please refer to the chart on page 20.

Principal	Office Location
Edward T. Holt, CPA	West Palm Beach
William B. Miner, CPA	West Palm Beach
Robert W. Hendrix, Jr., CPA	Belle Glade
Janet R. Baricevich, CPA	West Palm Beach

Auditing Experience

Please refer to the charts on pages 22 and 23 for a detail of Nowlen, Holt & Miner, P.A.'s relevant auditing experience.



Engagements with Other Entities

Nowlen, Holt & Miner, P.A., has audited, reviewed, and compiled the financial statements of a number of governments. Our experience with governments, non-profit organizations, for-profit entities, and governmental entities uniquely qualifies us to provide the Town with efficient and thorough auditing services. In our past year of service, we have incurred over 4000 audit hours on our engagements. We believe our firm history demonstrates our ability to service large governmental clients. Below are individuals you may contact regarding the audit services we have provided to their respective organizations. We are proud of our history and our abilities to understand and work within the complex guidelines of Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, and Governmental Accounting Standards.

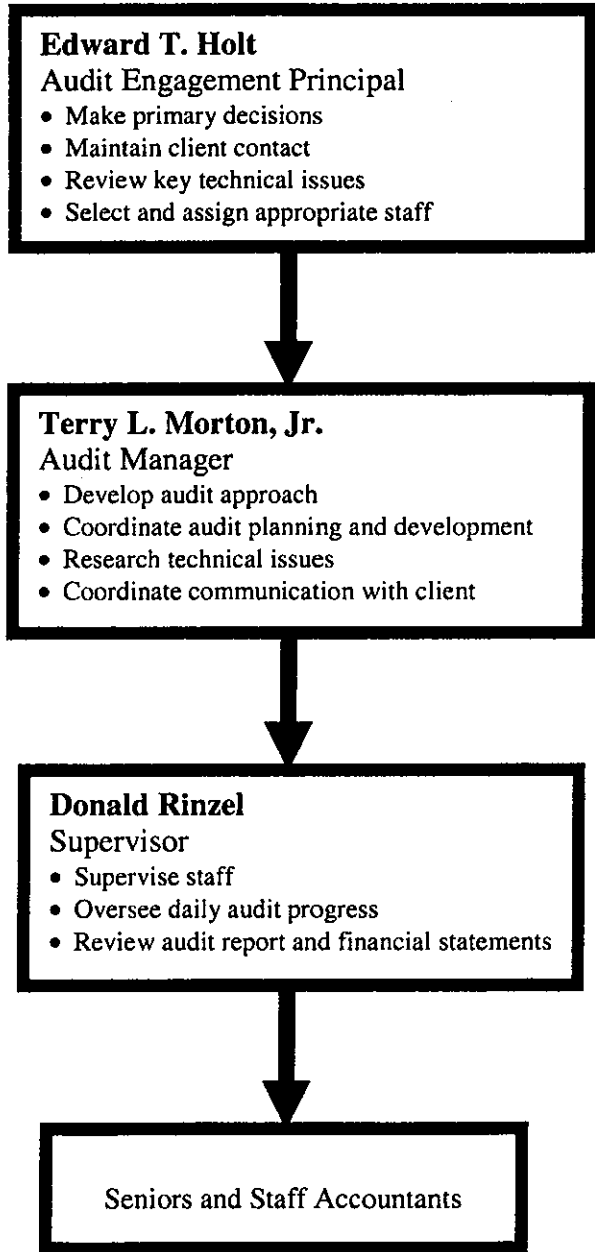
The following schedule provides a list of current clients for whom we provide services which are similar to the Town's needs. Addresses for the following governmental entities are located in the required Attachment 6.4. To protect the privacy of all our clients, we do not disclose contract values on the face of any proposal. If awarded the Town contract, we will be happy to review the value of each contract before we sign a final agreement.



Client	Contact	Length of Service	Total Staff Hours	Engagement Partner	Manager
City of Greenacres	Jeff Price Finance Director 561-642-2013	12 of the last 17 years	450 hours	Edward T. Holt	Terry Morton
<ul style="list-style-type: none"> September 30 engagement Performed Financial Statement Audit, Federal and Florida Single Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable. Assisted with CAFR preparation 					
Town of Highland Beach	Stanley Novak Finance Director 561-278-4548	3 Years	200 hours	Edward T. Holt	N. Ronald Bennett
<ul style="list-style-type: none"> September 30 engagement Performed Financial Statement Audit, Federal and Florida Single Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable. Included Water and Sewer Fund Assisted with CAFR preparation 					
Town of Gulf Stream	William Thrasher Town Manager 561-276-5116	6 Years	200 hours	Edward T. Holt	N. Ronald Bennett
<ul style="list-style-type: none"> September 30 engagement Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable 					
Town of Palm Beach Shores	Wendy Wells Town Accountant 561-844-3457	3 Years	150 hours	Edward T. Holt	Terry Morton
<ul style="list-style-type: none"> September 30 engagement Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable 					
Village of North Palm Beach	Samia Janjua Director of Finance 561-841-3360	1 Year	275 hours	Edward T. Holt	Terry Morton
<ul style="list-style-type: none"> September 30 engagement Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable Included Pension and Enterprise funds Assisted with CAFR preparation 					



Management Audit Team Members





Resumes

Nowlen, Holt & Miner, P.A. recognized and supports its obligations to ensure no discrimination occurs in its personnel practices because of race, color, religion, sex, age, handicap, veteran's status, or national origin. We are committed to a policy of nondiscrimination in all terms and conditions of employment. Resumes for each member of our audit team are provided in Appendix C.

Our proposed audit team consists of experienced staff. This team will coordinate the work to enhance audit efficiency and effectiveness.

The following table presents our proposed segmentation of the engagement.

	Principal	Manager	Supervisor	Senior	Other	Hours
General Planning	X	X	X			30
Consideration of Internal Control Structure	X	X	X	X		20
Development of Audit Programs	X	X	X			15
Substantive Tests		X	X	X		125
Tests of Compliance		X	X	X		50
Analytical Procedures		X	X	X		35
Report Preparation		X	X	X		45
Review	X	X	X			35
Support					X	15

Audit Team

Our auditing team will be headed by Edward T. Holt, Managing Principal. Terry L Morton, Jr., the manager on the engagement, serves on the GFOA Special Review Committee, which grades CAFR's submitted for the Certificate of Achievement. Edward T. Holt and Terry L. Morton, Jr. will be designated as the two "Key Staff Members." Donald Rinzel will be the supervisor on the engagement, while Kara Peterson will be the senior accountant. All team members will be working out of our West Palm Beach office. Collectively the team members assigned to the audit have completed over 150 annual audits. Resumes for team members are included in Appendix B.



Staff retention is an important part of Nowlen, Holt & Miner, P.A.'s strategy for increasing audit efficiency. Because of our firm's low employee turnover, the Town will see most of the same audit team members year after year. Consistency of audit team members results in a more efficient audit by enhancing both client-specific and industry-specific experience (please refer to the chart on page 20 for detailed staff experience and employment time-lines).

License to Practice in Florida

As mentioned above Nowlen, Holt, & Miner, P.A. is an entity licensed to practice in Florida, in addition all audit team members at a supervisory or higher position hold CPA certificates and are properly licensed to practice in Florida. All audit team members hold accounting degrees from accredited universities. Additionally, our firm and all professionals are members in good standing of the AICPA and are required to and do comply with the continuing professional education requirements of the AICPA, including those educational requirements established by quality control standards. Licenses and documentation from the Florida Board of Accountancy for the firm and all team members who hold CPA licenses are located in Appendix D.

Discontinued Service

Client	Reason for Discontinuation
Palm Beach County	Contract Expired – Mandatory Rotation
Children's Services Council of Broward County	Contract Expired – Required to hire firm located in Broward County
Palm Beach County Resource Center	Contract Expired
H.E.A.R.T., Inc.	Contract Expired
Western Palm Beach County Mental Health	Merged with Another Entity
Urban League of Palm Beach County	Contract Expired
Early Learning Coalition of Broward County	Contract Expired
Early Learning Coalition of Palm Beach County	Contract Expired



Letters of Reference

As previously mentioned Nowlen, Holt & Miner, P.A. has provided auditing services for non-profit organizations and governmental entities for over 45 years. Letters of reference from two of our current governmental entities are included in Appendix E.

Sub-Consultant

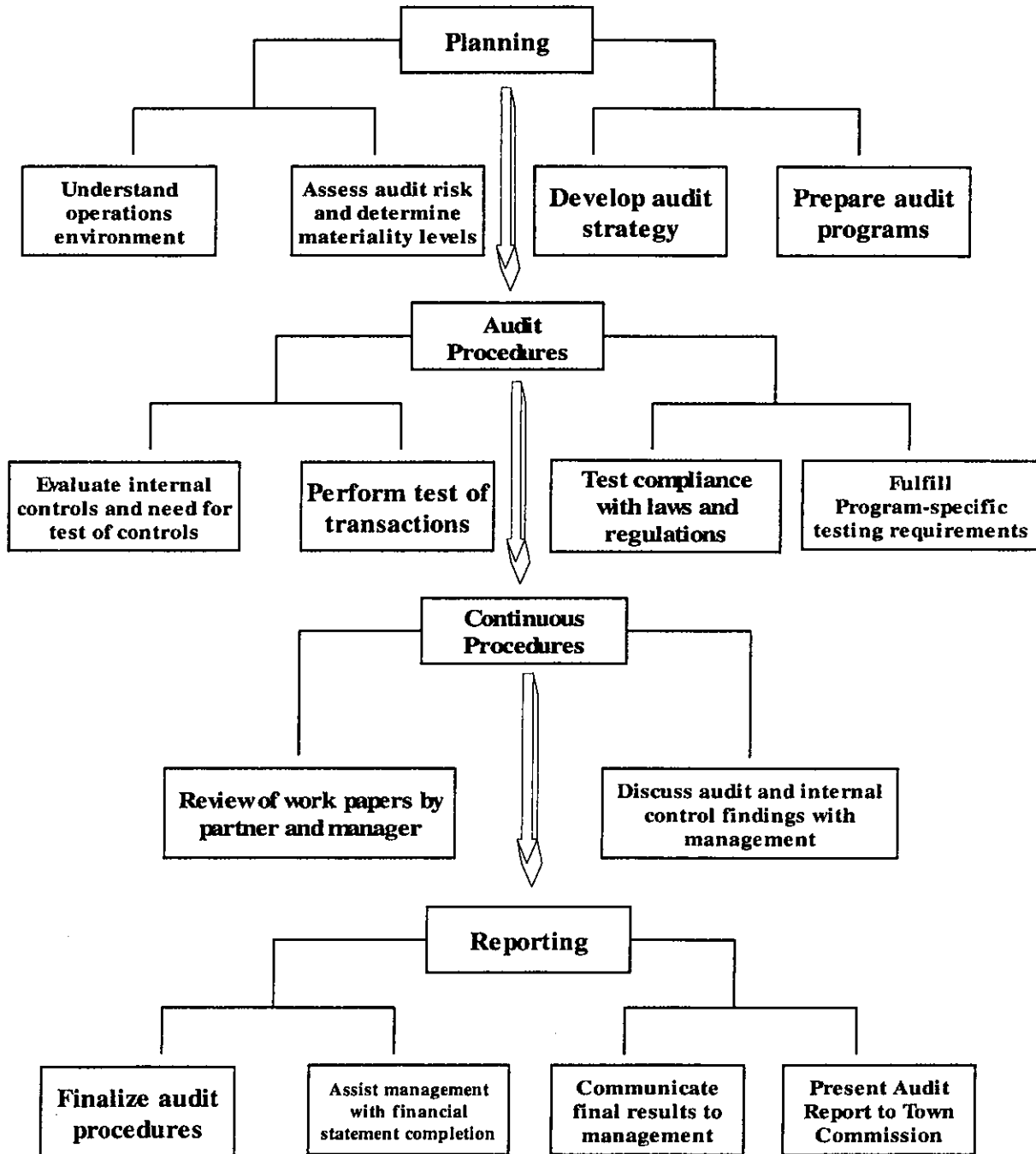
Nowlen, Holt & Miner, P.A. does not intend to use a Sub-Consultant if awarded the Town contract.

ABILITY AND CAPABILITY TO PERFORM REQUIRED SERVICES

Office Location

All team members will be working out of our West Palm Beach office.

Specific Audit Approach





Approach to Providing Audit Services

Along with information gathered from the Town, we will use our broad experience with governmental entities to plan an efficient and effective audit strategy. Our audit will be conducted in accordance with Government Auditing Standards. We will also consider state statutes and local ordinances applicable to local governments. Our approach will be modified in subsequent years due to the new auditing standards.

Our preliminary audit strategy will be the strategy we have employed successfully for many years. We will assess control risk at the maximum and obtain an understanding sufficient to plan a primarily substantive approach. We have selected this strategy because it is more efficient than assessing control risk below the maximum and performing tests of controls to evaluate the controls' effectiveness.

In the general planning phase of the audit, we will inquire, observe, and inspect relevant documents to understand the Town's environments and operating characteristics. We will also use analytical procedures to improve our understanding of the Town's operations and identify audit areas, which need increased attention. These procedures will assist us in planning the nature, timing, and extent of other auditing procedures.

Because budgets are a cornerstone of the Town's performance measurement, our analytical procedures will compare budgeted amounts with actual amounts. Budgets are also a primary basis for assessments for the Town. Throughout the engagement, the budget will help evaluate how successfully and prudently the Town is delivering its core services.

Tests of Compliance with Laws and Regulations

Audits conducted in accordance with generally accepted auditing standards provide the basis for expressing an opinion on the fairness of financial statements in accordance with generally accepted accounting principles. However, due to the special nature of governments, the traditional audit scope has been broadened to encompass determinations of whether the governmental unit has complied with governing laws, regulations, rules, grantor guidelines, and other finance related legal requirements.

Generally, compliance criteria can be found in Florida law, rules, grant agreements, local ordinances, resolutions, policies, contracts and similar documents. Specific compliance criteria will be identified early in the audit process in order to facilitate the design and performance of appropriate audit procedures for testing compliance.



The following are examples of the types of laws and regulations that may have a direct and material effect on the financial statements:

- Procurement
- Taxing authority
- Legal authority for transactions
- Tax reporting
- Establishment of funds
- Debt limitations
- Budgets and budgetary reporting
- Restrictions on expenditures

Nowlen, Holt & Miner, P.A. has performed governmental audits for over 45 years. Thus, we have developed numerous compliance checklists to enhance the efficiency and effectiveness of compliance testing. These checklists are designed and continuously updated to test compliance with current Florida Statutes, Rules of the Auditor General, and other legal and regulatory requirements. These checklists will increase the efficiency of our audit of the Town.

For compliance testing, we will simultaneously conduct tests of items that can be quantified in terms of dollars and substantive tests of transaction classes and account balances. Under this approach, items selected for substantive testing will also be tested for compliance.

Because of the type of evidence available, certain compliance requirements do not lend themselves to testing in conjunction with substantive tests. These requirements will be tested by inquiry, observation, and inspection.

The audit process is guided by generally accepted auditing standards and not by specific cookbook-type procedural instructions. Therefore, the auditor's professional judgment is an extremely important element in defining the audit scope properly, especially with respect to compliance testing.



Audit Sampling

Audit sampling is the application of an audit procedure to less than 100% of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class. The items constituting the account balance or class of transactions of interest are the population. The portion of the account balance or class of transactions to be examined is the sample.

It is important to note that a test that involves application of procedures to less than 100% of the items in the population but that does not involve projecting the results to the entire account balance or class of transactions is not audit sampling. All audit sampling involves judgment in planning and performing the sampling procedure and evaluating the results of the sample. The audit procedures performed in examining the selected items in a sample generally do not depend on the sampling approach used.

When a decision is made to use audit sampling, the auditor must choose between statistical and non-statistical sampling. The choice is primarily a cost-benefit consideration. If sampling is used, some sampling risk is always present. Statistical sampling uses the laws of probability to measure sampling risk. Any sampling procedure that does not measure the sampling risk is a non-statistical sampling procedure. A properly designed non-statistical sampling application can provide results that are as effective as those from a properly designed statistical sampling application. Statistical sampling generally involves additional costs to design individual samples that meet statistical requirements and to select the items to be examined.

The basic requirements that relate to all audit samples, statistical and non-statistical, are as follows:

- Planning - Relate the population to the objective of the audit test.
- Selection - Select items that can be representative of the population.
- Evaluation - Project sample results to the population and consider sampling risk.

Because of the costs associated with audit sampling, it is important to consider the effectiveness of alternative approaches before concluding that sampling is necessary. Audit sampling may not always be appropriate. It may be more efficient to test an account balance or class of transactions by applying analytical review procedures. In some cases legal requirements might necessitate 100% examination. In other situations some items might be examined 100% because acceptance of sampling risk is not justified or 100% examination is more cost effective in the circumstances. Our professional judgment will be used to determine whether sampling is appropriate.



Analytical Procedures

Analytical procedures are an important part of the audit process and range from simple comparisons to the use of complex models involving many relationships and elements of data.

Understanding financial relationships is essential in planning and evaluating the results of analytical procedures and requires knowledge of the client and the industry in which the client operates. Understanding the purpose of analytical procedures and the limitations of those procedures is also important. Accordingly, the relationships and types of data used, as well as conclusions reached when recorded amounts are compared to expectations, require the auditor's judgment.

We will use analytical procedures to:

- Assist in planning the nature, timing, and extent of other auditing procedures.
- Obtain evidential matter about particular assertions related to account balances or classes of transactions.
- Review financial information in the final review stage of the audit.

When used as substantive tests, analytical procedures may include, but not be limited to the following:

- Comparison of prior year and current year balances
- Comparison of actual and budgeted amounts
- Ratio analysis
- Trend analysis
- Predictive tests based upon relationships between financial and nonfinancial information

Reports

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

- A. A report on the fair presentation of the general purpose financial statements as a whole, in conformity with generally accepted accounting principles.
- B. A report on compliance and the internal control structure based on our understanding of the control structure and assessment of control risk.
- C. A management letter.
- D. An immediate, written report of all irregularities and illegal acts discovered.
- E. Schedules of federal and state financial assistance and related reports on the administering of federal and state financial assistance programs, if applicable.



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

Use of the audited financial statements, opinions, or any of the above-named reports will not result in additional fees unless their use requires additional certification or services on the part of our firm.

Audit Timeline

A tentative schedule for performing key aspects of the audit follows:

- Field work will commence no later than November 30 (depending on the availability of the end-of-year records) and conclude no later than February 1, following the close of the fiscal year
- Any proposed audit adjustments will be submitted for management's consideration no later than February 1
- Draft reports will be issued by February 28, following the close of the fiscal year
- A complete management letter will be issued by March 1, following the fiscal year
- A final and complete opinion on the financial statements and any additional letters required by the United States or State of Florida Single Audit Act will be delivered no later than March 1, following the fiscal year.
- Final reports will be issued by March 15, following the close of the fiscal year

However, we will maintain open communication lines and notify management of any possible audit adjustments or management letter comments as the field work progresses. If the Town becomes aware of any potential problems or is concerned about the timeliness of audit procedures, the Town representative can contact Mr. Morton and schedule a progress conference.



Current Workload

The charts on page 22 and 23 provide a detail of all Nowlen, Holt & Miner, P.A.'s current governmental and not-for-profit clients. Terry L. Morton, Jr., Audit Manager coordinates and monitors all audit engagements. Mr. Morton will use his knowledge of similar entities to schedule staff to your engagement based on your requested timeline. He will regularly review the engagement to determine progress and identify any potential problems. Additional staff can be assigned to the engagements, if necessary. Testing will begin prior to year-end to ensure that all procedures are completed and reports are issued on time. We will maintain open communication lines, at least bi-weekly, and notify management of any possible audit adjustments or management letter comments as the field work progresses. If the Town becomes aware of any potential problems or is concerned about the timeliness of audit procedures, it can contact Mr. Morton and schedule a progress conference. The timeline for performance of interim work, detailed audit plan, fieldwork, and entrance and exit conferences will be executed as outlined in the RFP.

External & Federal/State Desk Reviews

Nowlen, Holt & Miner, P.A. has not been involved in disciplinary actions with the State of Florida Board of Accountancy or any other professional organizations. As demonstrated in Appendix B, Nowlen, Holt & Miner's two most recent external peer reviews resulted in unqualified opinions with no letters of comment. These reviews included a review of specific government engagements. We will provide the Town with a copy of each peer review report and any letters of comment for each review conducted during the time period engaged by the Town. Nowlen, Holt, & Miner, P.A. has not received any comments from a Federal or State desk review nor undergone a field audit in the past three years.

Scope of Work

We understand the work to be completed and will meet or exceed the specifications stated in Sections 2.0 of the RFP and commit to perform the work within the time period specified. We commit to:

- Comply with all the required standards.
- Express an opinion on the general-purpose financial statements in conformity with applicable generally accepted accounting principals.
- Provide an annual audit as defined in section 11.45(1)(b), Florida Statutes.
- Provide a Single Audit, if applicable, in accordance with Federal and State Single Audit Acts and provide the Town with any required letters and schedules related to the audit.



- Include a review of the financial report provided to the Department of Banking and Finance to assure consistency with the CAFR.
- Provide a final and complete opinion letter delivered to the town no later than March 1, following the close of the fiscal year.
- Complete fieldwork no later than February 1, following the close of the fiscal year and a management letter will be submitted to the Town no later than March 1, following the close of the fiscal year.
- Provide 50 original copies of the Comprehensive Annual Financial Report as well as an electronic version.
- Managing Partner and audit manager will meet with the Town Manager as deemed necessary.
- A draft of the Comprehensive Annual Financial Report will be provided to the Town no later than February 28 and final reports will be delivered by March 15, following the close of the fiscal year.
- After the first year, we will meet with the Finance Director to accomplish the audit in a phased in approach throughout the year.
- Report to the Town, at least bi-weekly, the status of any potential audit adjustments. Final adjustments will be submitted to the Town no later than February 1, following the close of the fiscal year.
- Provide limited procedures involving supplementary information required by the Governmental Accounting Standards Board.
- Observe the adequacy of the systems of internal control and issue a separate letter to the Town Commission on any weaknesses noted.
- Issue, upon request, "comfort letters", and other documents necessary to issue the bonds.
- Work papers for the Town will be held locally for a minimum of five years and will be available for examination or duplication without charge to authorized Town personnel, representatives of Federal or State Agencies, and to other parties designated by the federal government or by the Town as part of an audit quality review process.
- Notify the Town immediately if any regulatory or other government agency requests a review of the audit work papers concerning the Town.



- Notify the Town immediately of any disciplinary actions or complaints filed with any regulatory bodies against the firm.
- Designated one "key" member of the audit team. Provide the Town with a copy of each external quality control review conducted during the time period engaged by the Town.
- Provide the Town with a want list and use the Town's staff in preparation of supporting schedules, reconciliations and document retrieval.
- Provide additional services.

Litigation

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

Public Entity Crime

Neither Nowlen, Holt & Miner, P.A., nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has been charged with or convicted of a public entity crime.

Disciplinary Actions

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



Description of Insurance

Nowlen, Holt, & Miner, P.A. maintains the following insurance policies:

- Workers' Compensation Insurance and Employers' Liability Insurance
- Public Liability Insurance – not less than \$1,000,000
- Automobile Liability Insurance
- Professional Liability Insurance – not less than \$1,000,000

Nowlen, Holt, & Miner, P.A. agrees to the terms and conditions in the standard Consultant Agreement, and, if awarded the contract, will agree to provide evidence of required limits on Certificate of Insurance within the time period specified in the RFP.

Staffing

All audit team members hold accounting degrees from accredited universities. Additionally, all professionals are required to comply with the continuing professional education requirements of the AICPA, including those educational requirements established by quality control standards.

The number of our audit employees, by employee classification, is as follows:

Audit Staff Employee Class	Total Number	Number of CPAs
Principals	2	2
Managers	4	4
Supervisors	2	2
Seniors	2	0
Staff	5	0
TOTALS	15	8

Staff Continuity and Longevity

Hiring and sustaining highly-qualified professionals is at the core of our firm's business philosophy. We believe staff retention is a crucial factor in increasing audit efficiency and maintaining high levels of client satisfaction. The following table outlines our staff's experience and length of employment with the firm.



PROFESSIONAL STAFF EXPERIENCE AND CONTINUITY

Professional Staff	Years of Experience in Public Accounting	Years of Employment with Nowlen, Holt & Miner, P.A.
Principals		
Edward T. Holt, CPA*	36	36
Janet R. Baricevich, CPA*	35	35
William B. Miner, CPA*	33	33
Robert W. Hendrix, CPA	29	29
Sub-Total	133	133
Managers		
Kathleen A. Miner, CPA*	25	25
Robert W. Helmreich, CPA*	23	19
N. Ronald Bennett, CPA*	19	19
Terry L. Morton, CPA*	19	19
Michael J. Stevens, CPA	24	17
Alexia G. Varga, CPA*	6	6
Brian J. Brescia, CPA*	5	2
Sub-Total	121	107
Supervisors		
Daniel A. Kirchman, CPA*	11	7
Donald D. Rinzel, CPA*	7	1
Edward T. Holt, Jr., MPAcc.*	3	3
Sub-Total	21	11
Seniors		
Rudina Toro, MTax.*	6	6
Kara D. Peterson*	1	1
Sub-Total	7	7
Staff		
Emilie Hendrix*	1	2
Mark Bymaster, MAcc.*	1	1
Lilly Davenport, MAcc.*	1	1
Ross Appel, MAcc.*	1	1
Casey Moye*	1	1
Sub-Total	5	6
Professional Staff Total	287	264

* Represents employees working out of our West Palm Beach Office.



CPAmerica International, Inc.

Nowlen, Holt & Miner, P.A. is a member of CPAmerica International, Inc., an international association of firms with a wide expertise. Seven of these firms are located in Florida. The association with CPA America allows us to retain the benefits of a local firm, yet have the resources of an international firm available to us. While on most engagements we do not require the services of consultants from the Association, the expertise is available if necessary (see Appendix F).

Computer Capability & Electronic Data Processing

Our office uses computers extensively to perform audit steps that a computer can accomplish faster and more efficiently than manual calculations. The following will be performed on computers:

- **Development of trial balances and lead schedules** - We will download your trial balance to our firm's specialized audit software. As we make adjusting journal entries, they will be electronically posted, and an updated trial balance will be available immediately.
- **Analytical review** – After being downloaded and updated, the trial balance will be available for analytical review. The information can also be imported into Excel spreadsheets for additional calculations and analysis.
- **Databases** - Microsoft Access will be used if data relationships or information complexity makes spreadsheets inefficient or impractical. Specific staff members use Microsoft Access and understand its design, analysis, and database-development functions. In depth knowledge of databases is an invaluable resource when auditing in a computer environment.

Additional Services

If during the course of the audit, the Town requires advice for items such as taxation services, computer consulting, accounting services, or management advisory services, we will be able to assist you. Nowlen, Holt & Miner, P.A. has provided consulting services to governmental entities, non-profit organizations, and small businesses for over 45 years. These services include, but are not limited to, the following:

- Taxation
- Organizational structure improvement
- Staffing
- Costs and expenses control
- Budgets, business plans, and management incentive programs development
- Cash management
- Inventory control and management
- Internal controls
- Accounting systems and Computer System Evaluations
- Utility and Franchise tax audits



Governmental Clients Served by Our Audit Team

■ Palm Beach County	■ Town of Gulf Stream*	■ Village of Palm Springs
■ Hendry County	■ Town of Highland Beach*(1)	■ Village of Royal Palm Beach
■ City of Belle Glade*(1)	■ Town of Hypoluxo	■ Village of Tequesta
■ City of Boynton Beach*(1)	■ Town of Juno Beach	■ Belle Glade Housing Authority*(1)
■ City of Greenacres*	■ Town of Jupiter Inlet Colony*	■ Housing Authority of WPB
■ City of Lake Worth	■ Town of Lake Clarke Shores*	■ Jupiter Inlet District*
■ City of Pahokee*(1)	■ Town of Lantana	■ Loxahatchee River Environmental Control District*
■ City of Palm Beach Gardens	■ Town of Manalapan*	■ NPB Heights Water Control District*
■ City of Riviera Beach*(1)	■ Town of Mangonia Park	■ South Lake Worth Inlet District
■ City of Riviera Beach Comm. Redevelopment Agency*	■ Town of Ocean Ridge*	■ School Board of PBC
■ City of South Bay	■ Town of Palm Beach Shores*	■ West Palm Beach Golf Commission*
■ City of West Palm Beach – Utility Tax Audit	■ Town of Sewall's Point*	■ PBC Solid Waste Authority
■ Crossings at Fleming Island Comm. Development District*	■ Town of South Palm Beach	■ Okeechobee Utility Authority*
■ Florida Governmental Utility Authority*	■ Children's Services Council of Broward County	■ Seacoast Utility Authority*
■ Port of Palm Beach*(1)	■ Children's Services Council of PBC*(1)	■ Village of North Palm Beach*(1)

* Represents current clients

(1) Represents clients with a Federal or State Single Audit for which we provided auditing services during our annual audit.



Non-Profit Organizations Served by Our Audit Team

■ <i>Adopt-A-Family of the Palm Beaches, Inc.*</i>	■ <i>Area Agency on Aging*(1)</i>	■ <i>Better Business Bureau of Palm Beach County</i>
■ <i>Catholic Charities of the Diocese of Palm Beach*(1)</i>	■ <i>Center for Children in Crisis</i>	■ <i>Comprehensive Aids Program of Palm Beach County</i>
■ <i>District IV Health Council</i>	■ <i>Doveland*(1)</i>	■ <i>Early Learning Coalition of Broward</i>
■ <i>Florida Community Health Centers, Inc.*(1)</i>	■ <i>Glades Area – ARC</i>	■ <i>Glades Community Development Corporation</i>
■ <i>Glades Diamond, Inc.*(1)</i>	■ <i>Glades Pioneers, Inc.*(1)</i>	■ <i>Hanley Center Foundation, Inc. *</i>
■ <i>H.E.A.R.T., Inc.</i>	■ <i>Healthy Start Coalition of Palm Beach County*(1)</i>	■ <i>Healthy Start Prenatal and Infant Care Coalition</i>
■ <i>Help Becomes Hope, Inc.*</i>	■ <i>Hendry Glades Mental Health Clinic, Inc.</i>	■ <i>Hospice Foundation of Palm Beach County</i>
■ <i>Hospice of Palm Beach County</i>	■ <i>The Lord's Place*(1)</i>	■ <i>NOAH*</i>
■ <i>NOAH Development Corporation*</i>	■ <i>PBC Chapter, American Red Cross*</i>	■ <i>Preservation Foundation of Palm Beach</i>
■ <i>Palm Beach County Resource Center</i>	■ <i>Palm Beach Dramaworks, Inc.*</i>	■ <i>St. Andrew's Residence of the Palm Beaches</i>
■ <i>St. James' Residence of the Palm Beaches</i>	■ <i>St. Philip Benizi Catholic Church</i>	■ <i>Early Learning Coalition of PBC</i>
■ <i>Seagull Industries for the Disabled</i>	■ <i>South America Mission</i>	■ <i>Urban League of Palm Beach County</i>
■ <i>Institute for Ethnomedicine, Inc.*</i>	■ <i>Western Palm Beach County Mental Health Clinic</i>	■ <i>World Servants</i>
■ <i>Hanley Center, Inc. *(1)</i>	■ <i>Alzheimers Association, Southeast Florida Chapter*</i>	■ <i>Executive Service Corps of Southeast Florida*</i>

* Represents current clients

(1) Represents clients with a Federal or State Single Audit for which we provided auditing services during our annual audit.



Independence/No Collusion/No Conflict of Interest

As defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards, Nowlen, Holt & Miner, P.A. is independent of the Town of Lake Park. Our firm has had no professional relationships involving the Town or any of its departments or components. Our proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP. Additionally, Nowlen, Holt & Miner, P.A. has no conflict of interest with regard to any other work performed by the firm for the Town.

Communications

Our firm is able and willing to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the Town's specified time constraints.

Moreover, the firms' working relationship with the Town will stress communications and prompt discussion of all important matters as they arise, and team members will attend significant Town meetings as requested. The partner and manager in charge will meet with the Town representatives on any material matters that could affect the financial position or results of operations. We will report at least bi-weekly to the Town on the status of any potential audit adjustments, so the Town may have adequate opportunity to investigate, gather information and respond as necessary.

Management Letter Philosophy

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

Internal Control Procedures

The Town Commission, management, and other personnel establish the internal control structure of the Town, which is an important source of information about the types and risks of potential material misstatements that could occur in financial statements. We will use this information to design appropriate substantive tests that will provide reasonable assurance of detecting material misstatements.



As mentioned before, we usually perform these procedures only to gain a general understanding of the overall internal control structure and the way the Town operates. Under most circumstances, we believe formal documentation of control activities, including tests of controls, is not the most efficient method of achieving audit objectives in a district your size. Instead, we use the internal control information we gather as a supplement to our industry and audit knowledge to ensure the development of the most effective and efficient audit possible for the Town.

In evaluating the control environment of the Town, we will consider items such as:

- Frequency of commission meetings
- Qualifications and involvement of commission members
- Other external factors.

Control activities are policies and procedures that help ensure that management's directives are carried out and the Town's objectives are met. The types of items we will consider in understanding your control activities are:

- Policies for comparing actual results to budgeted amounts
- Billing and collection procedures
- Purchasing procedures, such as the use of competitive bidding
- Payment procedures

Computer Auditing

To gain an understanding of the Town's computer environments, we will discuss the overall system and its related controls with knowledgeable personnel. The design, use, and effectiveness of these controls will determine the extent of our data testing. If necessary, data testing will assess data completeness, data authenticity, and the accuracy of computer processing. Data tests could include procedures comparing computer output to physical counts, records, and files, and manual recalculations of computer processes.



Assistance to be provided by Town Staff

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

Availability of Firm

As mentioned above, Nowlen, Holt & Miner, P.A. is able and willing to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the specified time constraints. The Managing Principal of the audit, Edward T. Holt, and manager in charge of the audit, Terry L. Morton Jr., are designated "key" members of the audit team, and shall be free to meet with the administration and Town Council for discussion of the audit report, or any other material matters that could affect the financial position or results of operations, as deemed necessary by the Town.



APPENDIX A

SCHEDULE OF FEES

SCHEDULE OF FEES

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES FOR THE AUDIT OF THE TOWN OF LAKE PARK

NAME OF PROPOSING FIRM: Nowlen, Holt & Miner, P.A.

FINANCIAL STATEMENT AUDIT

	Hours	Quoted Hourly Rate	Total
Partners	35	200	7,000
Managers	60	160	9,600
Supervisors	75	150	11,250
Senior	125	125	15,625
Other (Para-professionals)	7	75	525
Subtotal	302		44,000

POLICE PENSION

	Hours	Quoted Hourly Rate	Total
Partners	5	200	1,000
Managers	5	160	800
Supervisors	10	150	1,500
Senior	10	125	1,250
Other (Para-professionals)	6	75	450
Subtotal	36		5,000

SINGLE AUDIT (if applicable)

	Hours	Quoted Hourly Rate	Total
Partners	5	200	1,000
Managers	5	160	800
Supervisors	10	150	1,500
Senior	6	125	750
Other (Para-professionals)	6	75	450
Subtotal	32		4,500 (1)

COMBINED TOTAL PROPOSED FEE

Total all-inclusive maximum price	2007	53,500 (3)
	2008	59,000 (2) (3)
	2009	63,500 (3)

Authorized Representative Signature:

Edward T. Holt

Typed Name and Title:

Edward T. Holt, Managing Principal

Date:

October 19, 2007

SEE NOTES ON THE FOLLOWING PAGE

NOTES TO THE SCHEDULE OF FEES

- (1) **This price is based upon the single audit having one major program.
If there is more than one major program, the additional fee would not be
be more than \$4,500 per major program.**
- (2) **The increase in price in the 2008 fiscal year is due to new auditing standards.**
- (3) **This price is based upon the Town having a single audit.
If the Town does not incur a single audit, the fee will not include the
\$4,500 single audit fee.**

**NOTE: Price Proposal assumes that no significant audit adjustments will be
necessary and no material weakness or reportable non-compliance will be
noted in the Audit.**



APPENDIX B

EXTERNAL REVIEWS



DIXON HUGHES PLLC

Certified Public Accountants and Advisors

January 5, 2007

To the Shareholders
Nowlen, Holt & Miner, P.A.

We have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, P.A. (the firm) in effect for the year ended May 31, 2006. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others, audits of Employee Benefit Plans and engagements performed under Government Auditing Standards. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, P.A. in effect for the year ended May 31, 2006, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Dixon Hughes PLLC

100 East First North Street
Suite 9
Summerville SC 29486
Ph: 843.857.9710 Fax: 843.875.4910
www.dixon-hughes.com

September 30, 2003

To the Shareholders
Nowlen, Holt & Miner, P.A.

We have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, P.A. (the firm) in effect for the year ended May 31, 2003. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (AICPA). The design of the system and compliance with it are the responsibility of the firm. Our responsibility is to express an opinion on the design of the system, and the firm's compliance with the system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, P.A. in effect for the year ended May 31, 2003, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Michael E. Wilson

Michael E. Wilson
Team Captain



APPENDIX C

RESUMES



EDWARD T. HOLT, CPA

Edward T. Holt is a principal with Nowlen, Holt & Miner, P.A. with thirty-six years experience. He received his B.B.A from Arkansas A&M. He has managed the audits of over 100 different entities. His diverse experience includes providing services for governmental, non-profit, retail, and construction entities. He is licensed as a CPA in Florida and affiliated with the following organizations:

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

Relevant Continuing Professional Education

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

- 1/02 Governmental Audit Risk Procedures
- 6/02 Investment Analysis
- 1/04 Fraud and SAS 99
- 8/04 Update: Governmental Accounting Reporting & Auditing
- 10/04 Consideration of Fraud in Governmental Audits
- 5/05 FGFOA Annual Conference
- 7/05 Governmental Accounting and Financial Reporting
- 5/06 AICPA & Florida Professional Standards
- 5/06 Ethics & Professional Conduct for Florida CPAs
- 6/06 FGFOA 2006 Annual Conference
- 5/07 Annual Update for Accountants & Auditors
- 6/07 Nonprofit Accounting and Financial Reporting Considerations
- 6/07 Theory & Practice of Fraud & Internal Control

Non-Profit Experience

As principal of our audit team, Ed has directed the following audits of non-profit organizations:

- Adopt-A-Family of the Palm Beaches, Inc.
- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of Palm Beach County, Inc.
- Catholic Charities
- Center for Children in Crisis, Inc.
- Comprehensive Aids
- District IX Health Council, Inc.
- Early Learning Coalition of Broward
- Early Learning Coalition of Palm Beach
- Executive Service Corps of Southeast Florida
- Florida Community Health Centers, Inc.
- Florida Community Health Centers, Inc. Retirement System
- Glades Area ARC
- Haitian Center for Family Services, Inc.
- Hanley Center, Inc.
- Hanley Center Foundation, Inc.
- Hanley Center, Inc. 401(K) Plan
- Hospice Foundation of Palm Beach County, Inc.
- Hospice of Palm Beach County, Inc.
- H.E.A.R.T., Inc.
- Help Becomes Hope, Inc.
- Hendry-Glades Mental Health Clinic, Inc.
- Institute for Ethnomedicine, Inc.
- New Beginnings Development Center, Inc.
- Parent-Child Center, Inc.
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Dramaworks, Inc.
- Preservation Foundation of Palm Beach, Inc.
- St. Andrew's Residence of the Palm Beaches, Inc.
- St. James' Residence of the Palm Beaches, Inc.
- Seagull Industries for the Disabled, Inc.
- South America Mission, Inc.
- Urban League of Palm Beach County
- World Servants, Inc.



Governmental Experience

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

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



TERRY L. MORTON, JR., CPA

Terry L. Morton, Jr. is a senior manager with Nowlen, Holt & Miner, P.A. and has been with the firm for 19 years. His education includes a B.S. (with honors) and M. Acc. from the University of Florida. He has also received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Government Finance Officers' Association Special Review Committee
- Oakwood Center for the Palm Beaches, Board Chairman
- Kairos Prison Ministry

Relevant Continuing Professional Education

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

- 5/01 Government Accounting and Auditing Update
- 5/01 FGFOA Annual Conference
- 5/01 Governmental Accounting and Auditing Update
- 5/01 Increasing Audit Efficiency in Government and Non-profit Audits
- 5/02 FGFOA Annual Conference
- 9/02 FGFOA Seminar on GASB 34
- 5/03 FGFOA Annual Conference
- 1/04 Fraud and SAS 99
- 5/04 FGFOA Annual Conference
- 10/04 Consideration of Fraud in Governmental Audits
- 5/05 FGFOA Annual Conference
- 9/05 Governmental Accounting and Financial Reporting
- 10/05 Engagement CS – Increasing Audit Efficiency
- 5/06 AIPCA & Florida Professional Standards
- 5/06 Ethics & Professional Conduct for Florida CPAs
- 6/06 FGFOA 2006 Annual Conference
- 5/07 FGFOA 2007 Annual Conference

Non-Profit Experience

While with the firm, Terry has managed the following audits of non-profit organizations:

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



Governmental Experience

Terry has also managed the audits of the following governmental entities:

- Belle Glade Housing Authority
- Children's Services Council of Palm Beach County
- Children's Services Council of Broward County
- City of Belle Glade
- City of Greenacres
- City of Pahokee
- City of Riviera Beach
- City of Riviera Beach CRA
- City of Palm Beach Gardens
- Crossings at Fleming Island Community Development District
- Florida Governmental Utility Authority
- Hendry County
- Loxahatchee River Environmental Control District
- Jupiter Inlet Colony
- Palm Beach County
- Port of Palm Beach
- School Board of Palm Beach County - Internal Accounts
- Town of Gulf Stream
- Town of Mangonia Park
- Town of Sewall's Point
- Town of Palm Beach Shores
- Village of Tequesta
- Village of North Palm Beach
- West Palm Beach Golf Commission



DONALD D. RINZEL, CPA

Donald Rinzel is a supervisor with Nowlen, Holt & Miner, P.A. with nine years experience. He received his B.S. in Accounting from Florida Atlantic University. He is licensed as a CPA in Florida and affiliated with the following organizations:

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

Relevant Continuing Professional Education

Some of Donald's most current seminars include the following:

- 5/04 FICPA Annual Update for Accountants and Auditors
- 6/04 FICPA Financial Statement Analysis : Basis for Management Advice
- 6/05 Compilation and Review : A Practical Approach
- 6/05 Generally Accepted Accounting Principals Update
- 8/06 Government Auditing & Financial Reporting
- 10/06 Applying A-133 to Not – For – Profit Organizations
- 6/07 FGFOA 2007 Annual Conference
- 6/07 Fraud in the Not – For – Profit Environments

Non-Profit and Governmental Experience

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

- City of Greenacres
- City of Riviera Beach
- Town of Gulf Stream
- Town of Highland Beach
- Town of Manalapan
- Town of Lake Clarke Shores
- Town of Ocean Ridge
- Port of Palm of Beach
- Jupiter Inlet District
- Executive Services Corporation



KARA D. PETERSON

Kara Peterson is a senior accountant with Nowlen, Holt & Miner, P.A. with two years of experience.

She received her B.S. in Accounting from Florida State University.

Relevant Continuing Professional Education

- | | | | |
|---------|--|--------|---|
| • 7/05 | A&A Level I: Small Business Engagements | • 5/06 | Ethics & Professional Conduct for Florida CPAs |
| • 10/05 | Engagement CS – Increasing Audit Efficiency | • 7/06 | A&A Level II: Designing Efficient Audit Engagements |
| • 5/06 | AICPA & Florida Professional Standards – Course Instructor | • 5/07 | FGFOA 2007 Annual Conference |

Non-Profit and Governmental Experience

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

- | | |
|--|---|
| • Center for Child Development, Inc. | • Florida Community Health Centers, Inc. |
| • Children’s Services Council of Broward County, Inc. | • Florida Governmental Utility Authority |
| • City of Belle Glade | • Noah Development Corporation |
| • City of Pahokee | • NOAH, Inc. |
| • Crossings at Fleming Island Community Development District | • Okeechobee Utility Authority |
| • Early Learning Coalition of Broward | • Town of Palm Beach Shores |
| • Early Learning Coalition of Palm Beach | • Town of Sewall’s Point |
| | • Urban League of Palm Beach County, Inc. |



APPENDIX D

**CPA LICENSES/FLORIDA BOARD OF
ACCOUNTANCY DOCUMENTATION**

Town of Lake Park

3471132

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# 10510500213

DATE	BATCH NUMBER	LICENSE NBR
10/05/2007	070197787	AD0038078

The ACCOUNTANCY CORPORATION
 Named below IS LICENSED
 Under the provisions of Chapter 473, FS.
 Expiration date: DEC 31, 2009.

HOWEN, HOLT & MENER, PA
 215 ELTH STREET
 SUITE 200
 WEST PALM BEACH

FL 33401-4026

CHARLIE CRIST
GOVERNOR

HOLLY BENSON
SECRETARY

DISPLAY AS REQUIRED BY LAW

C# 2360532

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ#L05121600600

DATE	BATCH NUMBER	LICENSE NBR
12/16/2005	050310792	AC0004484

The CERTIFIED PUBLIC ACCOUNTANT
 Named below IS LICENSED
 Under the provisions of Chapter 473 FS.
 Expiration date: DEC 31, 2007

HOLT, EDWARD T
 PO BOX 347
 WEST PALM BCH

FL 33402-0347

JEB BUSH
 GOVERNOR

DISPLAY AS REQUIRED BY LAW

SIMONE MARSTILLER
 SECRETARY

AC# 2295714

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# L05102501107

DATE	BATCH NUMBER	LICENSE NBR
10/25/2005	050340157	AC0020054

The CERTIFIED PUBLIC ACCOUNTANT
 Named below IS LICENSED
 Under the provisions of Chapter 473, FS.
 Expiration date: DEC 31, 2007

MORTON, TERRY E. JR
 NOWLEN, HOLT & MINER, P.A.
 215 FIFTH STREET
 SUITE 200
 WEST PALM BEACH, FL 33402



JEB BUSH
GOVERNOR

SIMONE MARSTILLER
SECRETARY

DISPLAY AS REQUIRED BY LAW

AC# 2560883

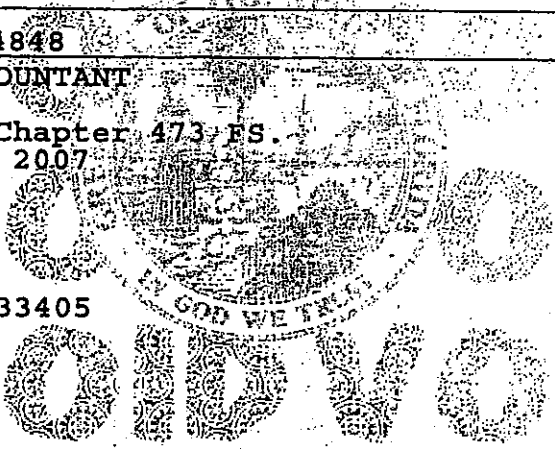
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

SEQ# L06042400653

DATE	BATCH NUMBER	LICENSE NBR
04/24/2006	058078828	AC34848

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2007

RINZEL, DONALD DIMITRI
1032 MACY STREET
WEST PALM BEACH FL 33405



JEB BUSH
GOVERNOR

DISPLAY AS REQUIRED BY LAW

SIMONE MARSTILLER
SECRETARY



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[Online Help \(FAQs\)](#)

Licensee Details

Licensee Information

Name: **NOWLEN, HOLT & MINER, PA (Primary Name)**

Main Address: **P. O. BOX 347
WEST PALM BCH Florida 33402-0347**

County: **PALM BEACH**

License Mailing:

License Location: **215 FIFTH STREET
SUITE 200
WEST PALM BEACH FL 33401-4026**

County: **PALM BEACH**

License Information

License Type: **FIRM**
 Rank: **Firms**
 License Number: **AD0038078**
 Status: **Current**
 Licensure Date: **01/07/1981**
 Expires: **12/31/2009**

Special Qualifications Corporation **Qualification Effective**

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Florida Department of
**Business
 Professional
 Regulation**

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Licensee Details

Licensee Information

Name: **HOLT, EDWARD T (Primary Name)**

Main Address: **PO BOX 347
 WEST PALM
 BCH Florida 33402-0347**

County: **PALM BEACH**

License Mailing:

LicenseLocation: **PO BOX 347
 WEST PALM BCH FL 33402-
 0347**

County: **PALM BEACH**

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC0004484**

Status: **Current,Active**

Licensure Date: **05/01/1992**

Expires: **12/31/2007**

**Special Qualification Effective
 Qualifications**

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Licensee Details

Licensee Information

Name: **MORTON, TERRY L JR (Primary Name)**

Main Address: **NOWLEN, HOLT & MINER, PA
ATTN: TERRY L. MORTON, JR.
P.O. BOX 347
WEST PALM BEACH Florida 33402-0347**

County: **PALM BEACH**

License Mailing:

LicenseLocation: **NOWLEN, HOLT & MINER, P.A.
215 FIFTH STREET
SUITE 200
WEST PALM BEACH FL 33402**

County: **PALM BEACH**

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC0020054**

Status: **Current,Active**

Licensure Date: **09/15/1988**

Expires: **12/31/2007**

Special Qualifications **Qualification Effective**

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Licensee Details

Licensee Information

Name: **RINZEL, DONALD DIMITRI (Primary Name)**

Main Address: **1032 MACY STREET
WEST PALM BEACH Florida 33405**

County: **PALM BEACH**

License Mailing:

License Location:

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC34848**

Status: **Current, Active**

Licensure Date: **04/10/2002**

Expires: **12/31/2007**

Special Qualifications **Qualification Effective**

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APPENDIX E

LETTERS OF REFERENCE

Town of Lake Park

TOWN OF GULF STREAM

PALM BEACH COUNTY, FLORIDA

COMMISSIONERS

WILLIAM F. KOCH, JR. Mayor
 JOAN K. ORTHWEIN, Vice Mayor
 FRED B. DEVITT III
 CHRIS D. WHEELER
 MURIEL J. ANDERSON



Telephone
 (561) 278-5116

Fax
 (561) 737-0188

Town Manager
 WILLIAM H. THRASHER

Town Clerk
 RITA L. TAYLOR

October 17, 2007

Town of Lake Park
 ATTN: Audit Selection Committee
 535 Park Avenue
 Lake Park, FL 33403

Dear Sir/Madame:

Nowlen, Holt & Miner, P.A. (NHM) have been the auditors for the Town of Gulf Stream since August 2000. Their staff has always been very professional and accommodating to the Town. Their audit procedures have been complete and conducted in a timely manner. Based on their proficient audit techniques and service-oriented ethics, I would recommend them to any municipality.

I have utilized their services, both personally and professionally, for approximately 30 years. During these engagements I have never been disappointed, and to the contrary, very satisfied and thankful for their services. At times these services have gone beyond the original and agreed scope of work. The firm, although justified to do so, has never charged more than the contract fees.

Also worth noting in this letter of recommendation is a comment about my first governmental position. I wanted to migrate into government work and was hired as the Finance Director for the City of Pahokee. If the truth were known, I was "over my head". I originally thought that my financial background and training was more than enough to be a Municipal Finance Director anywhere in Palm Beach County. I found myself lacking in skills and tried to quit three times within two weeks on the job. The City Manager was successful convincing me to stay. I finally agreed to stay only if the Auditors would "look over my shoulder" to assure that I did not get the City into financial difficulty. The Manager agreed to my request and NHM agreed to guide me along the learning curve. This guidance took a great number of billable hours, including telephone calls to the audit supervisor's home and mobile cell. With NHM assistance, I was successful in acquiring the necessary skill level to properly represent the City of Pahokee in their financial matters. I will never forget their help, and I believe that the position in government that I now have, would never have been possible without their assistance. More importantly, NHM did not charge the City of Pahokee one extra cent.

Because I think so highly of this firm, its' staff and Mr. Ed Holt, if asked I would personally appear before your committee to answer any questions you might have.

Yours truly,

William H. Thrasher, CGFO, CM
 Town Manager



Town of Highland Beach

3614 SOUTH OCEAN BOULEVARD • HIGHLAND BEACH, FLORIDA 33487
PALM BEACH COUNTY, FLORIDA 561-278-4548
FAX 561-265-3582

Mayor:
Harold R. Hagelmann

Vice Mayor:
Joseph J. Asselta

Commissioners:
Doris Trinley
Miriam S. Zwick
James W. Newill

Town Manager:
Dale S. Sugerman

October 16, 2007

Auditor Selection Committee
Town of Lake Park

Re: Reference Letter for Nowlen, Holt, & Miner, P.A.

To Whom It May Concern:

I highly recommend the firm of Nowlen, Holt, & Miner, P.A. Certified Public Accountants.

Ed Holt, Partner, the managers and staff which have participated in the Town's audit and special engagements are professionals and one of the best audit teams I have seen in my entire career.

Sincerely,

Stanley M. Novak
Finance Director



APPENDIX F

PROFESSIONAL RESOURCES/U.S. CITIES



CPAmerica International, Inc.

As described in the proposal, CPAmerica International is an association of accounting firms with offices and professionals in more than 370 cities world-wide. CPAmerica International, in partnership with Horwath International, provides our firm with access to limitless world-wide accounting and consulting services and expertise. The following pamphlets depict in further detail CPAmerica's mission, services, activities, and locations.

Who's helping you grow your business?

The financial growth of your business begins with personal relationships. As you grow, you deserve the most comprehensive local, national and international expertise available.

That's why our firm is a member of CPAmerica International, one of the largest networks of independent CPA and consulting firms in the world. Our membership in CPAmerica International allows you to receive the problem-solving expertise and wealth accumulation advice of more than 13,000 professionals across Florida, the nation and the world.

We have Florida covered and are expanding. Call us today to receive the personalized service you expect and deserve.

Gainesville Affiliate

Davis, Monk & Company

Gainesville, Fla.

(352) 372-6300

(800) 344-5034

Palatka, Fla.

(386) 325-4561

St. Petersburg/Tampa Affiliate

Gregory, Sharer & Stuart

St. Petersburg, Fla.

(727) 821-6161

Space Coast Affiliate

Hoyman, Dobson & Company, P.A.

Melbourne, Fla.

(321) 255-0088

Sarasota Affiliate

Kerkering, Barberio & Co., P.A.

Sarasota, Fla.

(941) 365-4617

Broward Miami/Dade Affiliate

Morrison, Brown, Argiz & Company

Miami, Fla.

(305) 373-5500

West Palm Beach Affiliate

Nowlen, Holt & Miner, P.A.

West Palm Beach, Fla.

(561) 659-3060

Belle Glade, Fla.

(561) 996-5612

www.cpamerica.org

CPAAMERICA
INTERNATIONAL

We have all you really want from your CPA firm



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

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

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

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

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

Put the talents of thousands to work for you



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

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

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

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

Exceeding client expectations ... locally, nationally, internationally

CPAmerica International™ • 11801 Research Dr. • Alachua, FL 32615 • (386) 418-4001

Fax: (386) 418-4002 • E-mail: cpamerica@cpamerica.org • www.cpamerica.org

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

CPAAMERICA
INTERNATIONAL

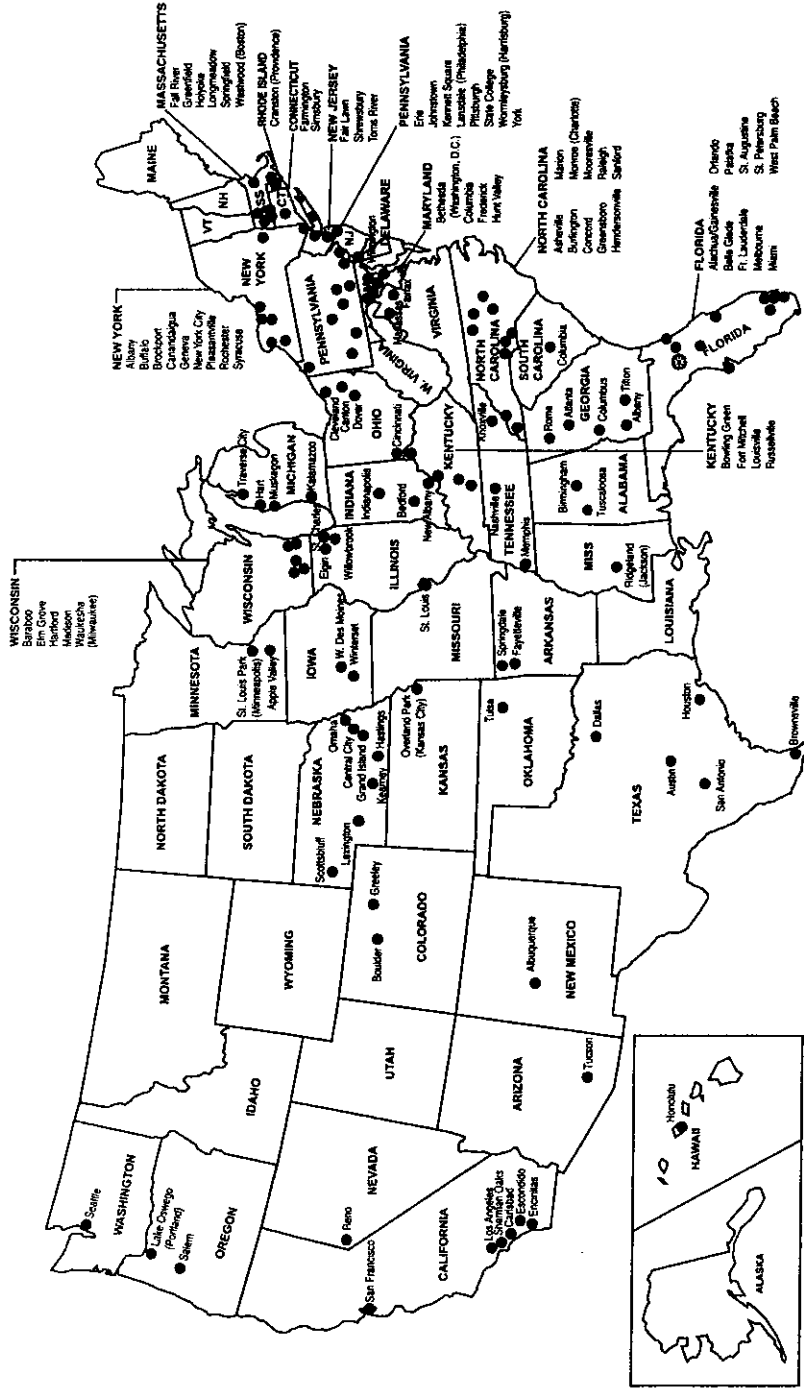
CPAmerica International

Your Passport to the World!

International Affiliates

More than 530 offices in 400 cities around the globe are affiliated with CPAmerica International/Horwath in the following locations:

ARGENTINA	HONDURAS	PERU
AUSTRALIA	HONG KONG	PHILIPPINES
AUSTRIA	HUNGARY	POLAND
BAHAMAS	INDIA	PORTUGAL
BAHRAIN	INDONESIA	PUERTO RICO
BELGIUM	IRELAND	QATAR
BELIZE	ISLE OF MAN	RUSSIA
BOLIVIA	ISRAEL	SAUDI ARABIA
BOTSWANA	ITALY	SINGAPORE
BRAZIL	JAPAN	SLOVAKIA
BRUNEI	JORDAN	SLOVENIA
CANADA	KENYA	SOUTH AFRICA
CHANNEL ISLANDS	KUWAIT	SOUTH KOREA
CHILE	LEBANON	SPAIN
COLOMBIA	LIECHTENSTEIN	SWEDEN
COSTA RICA	LUXEMBOURG	SWITZERLAND
CROATIA	MALAYSIA	SYRIA
CYPRUS	MALTA	TAIWAN
CZECH REPUBLIC	MAURITIUS	THAILAND
DENMARK	MEXICO	NETHERLANDS
DOMINICAN REPUBLIC	NETHERLANDS	NEW ZEALAND
ECUADOR	NIGERIA	NORWAY
EGYPT	NORWAY	PAKISTAN
EL SALVADOR	PAKISTAN	PALESTINE
FINLAND	PALESTINE	PANAMA
FRANCE	PANAMA	PARAGUAY
GERMANY	PARAGUAY	PEOPLE'S REPUBLIC OF CHINA
GREECE	PEOPLE'S REPUBLIC OF CHINA	GUATEMALA
GUATEMALA	PERU	



CPA MERIC A
INTERNATIONAL

The CPAMERICA INTERNATIONAL *Advantage*

The best of both worlds



- ❖ Personalized service of a local firm
- ❖ Knowledge and resources of a global network

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

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

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

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

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

As a member of one of the largest networks of CPA firms in the world, our firm has instant online access to the expertise and resources of nearly 2,000 CPAs at more than 70 large, independent firms across America.

In addition, we have the ability to network with more than 15,000 CPAs and consultants around the world through CPAmerica's strategic alliance with the Horwath International network.

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

Our firm and CPAmerica ... working together for you



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

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

CPAmerica International/ Horwath Alliance

Accounting Associations – Worldwide

RANK	ASSOCIATION	WORLDWIDE REVENUE
1	RSM International	\$2.1 billion
2	CPAmerica Int'l/Horwath	\$1.8 billion
2	Baker Tilly International	\$1.8 billion
2	Moore's Rowland International	\$1.8 billion
3	Nexia International	\$1.6 billion

Accounting Firms/Associations – United States

RANK	FIRM	REVENUE	PARTNERS	PROFESSIONALS	EMPLOYEES	OFFICES
1	Deloitte & Touche	\$6.88 billion	2,568	20,273	29,378	107
2	Ernst & Young	\$5.51 billion	2,000	16,489	25,089	95
3	PricewaterhouseCoopers	\$5.19 billion	2,200	21,210	23,300	125
4	KPMG	\$4.12 billion	1,585	11,866	18,331	95
5	H&R Block	\$4.11 billion	NA	NA	15,300	10,300
6	CPAmerica Int'l/Horwath	\$991 million	1,049	4,829	7,226	157
7	Grant Thornton	\$635 million	368	2,686	3,923	49
8	RSM/McGladrey & Pullen	\$586 million	467	2,618	4,024	92
9	Jackson Hewitt Tax, Inc.	\$460 million	NA	280	377	4,935
10	American Express Tax Svcs.	\$385 million	NA	1,900	2,500	48

Accounting Firms/Associations – Worldwide

RANK	FIRM	REVENUE	PARTNERS	PROFESSIONALS	EMPLOYEES	OFFICES
1	PricewaterhouseCoopers	\$17.6 billion	7,753	88,471	122,471	769
2	Deloitte Touche Tohmatsu	\$16.4 billion	7,711	84,364	114,932	669
3	Ernst & Young	\$14.5 billion	6,973	70,070	100,601	670
4	KPMG International	\$13.5 billion	6,448	70,095	94,000	717
5	BDO International	\$3.0 billion	2,222	17,690	25,118	621
6	RSM International	\$2.1 billion	2,140	13,187	20,371	603
7	Grant Thornton	\$2.1 billion	2,026	14,257	20,486	504
8	CPAmerica Int'l/Horwath	\$1.8 billion	2,288	13,062	18,810	435
8	Baker Tilly International	\$1.8 billion	2,199	12,749	18,583	501
8	Moore's Rowland International	\$1.8 billion	2,113	12,169	19,176	592

Based on 2004 figures from *Accounting Today* and the *International Accounting Bulletin*



CPAmerica International • 11801 Research Dr. • Alachua, FL 32615

(386) 418-4001 • Fax: (386) 418-4002

E-mail: cpamerica@cpamerica.org • www.cpamerica.org

Horwath



ATTACHMENT A

REQUIRED ATTACHMENTS

6.0. RFP Response Forms

CHECK LIST

This checklist is provided to help you conform with all form/document requirements stipulated in this RFP.

	<u>Submitted With Proposal</u>
6.1 RFP Information Form This form must be completed, signed, and returned with Proposal.	YES <u>X</u>
6.2 Certificate of Authority , must be completed, signed & returned with Proposal.	YES <u>X</u>
6.3 Insurance Requirements Acknowledgment of receipt of information on the insurance requirements for this RFP. (Must be signed).	YES <u>X</u>
6.4 Proposer Background Information This form must be completed in its entirety to verify the capability of Proposer to perform the services specified in the RFP.	YES <u>X</u>
6.5 Affirmative Action Policy for Equal Employment Opportunity (Sample)	YES <u>X</u>
6.6 Debarment and Suspension Certificate <i>(must be signed)</i>	YES <u>X</u>
6.7 Proposer (Vendor) Application , if applicable - All prospective Proposers should complete a Vendor application for the commodities/services the Proposer can regularly supply to the Town. Should a prospective Proposer not be currently listed on the Town's Proposer/Proposer's list, a Vendor application will be enclosed with the RFP package. Proposers who have already submitted an application and secured a vendor number from the Town are not required to submit a new Vendor application.	YES <u>X</u>
6.8 Occupational License - All Responses shall be accompanied by a copy of your current license(s), as required.	YES <u>X</u>
6.9 Conflict of Interest , <i>if applicable</i>	YES <u>N/A</u>
6.10 Complete Proposal with all required documentation and Attachments.	YES <u>X</u>

FAILURE TO PROVIDE EACH OF THE ABOVE MAY DEEM PROPOSAL NON-RESPONSIVE.

6.1. RFP Information Form

Mailing Date:
RFP No: 01-2007

Buyer: Maria Davis
Fax: (561)881-3313

Responses must be received by: October 19, 2007 at 2:00PM

TERM CONTRACT

EXTERNAL AUDITING SERVICES

RFP NO. 01-2007

I certify that any and all information contained in this Proposal is true; and I further certify that this Proposal is made without prior understanding, agreement, or connections with any corporation, firm or person submitting a Proposal for the same materials, supplies, equipment, or services and is in all respects fair and without collusion or fraud. I agree to aRFPe by all terms and conditions of the RFP, and certify that I am authorized to sign for the Proposer. Please print the following and sign your name:

Firm's Name: Nowlen, Holt & Miner, P.A. Telephone: 561-659-3060

Principal Business Address: 215 Fifth St., Suite 200 Fax: 561-835-0628

West Palm Beach, FL 33402 E-mail address: eth@nhmcpa.com

West Palm Beach, FL 33402 Name: Edward T. Holt

Mailing Address: P.O. Box 347 Title: Managing Principal

West Palm Beach, FL 33402 Authorized Signature: Edward T. Holt

CERTIFICATE OF AUTHORITY
(IF CORPORATION)

STATE OF Florida)
) SS:
COUNTY OF Palm Beach)

I HEREBY CERTIFY that a meeting of the Board of Directors of the Nowlen, Holt & Miner, P.A.

a corporation existing under the laws of the State of Florida, held on October 19 20_07, the following resolution was duly passed and adopted:

"RESOLVED, that, as President of the Corporation, be and is hereby authorized to execute the Proposal dated, October 19, 2007, to the Town of Lake Park and this corporation and that their execution thereof, attested by the Secretary of the Corporation, and with the Corporate Seal affixed, shall be the official act and deed of this Corporation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the corporation this 19, day of October, 2007.

Secretary: Robert W. Hruby Jr.

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY RESPONSE.

CERTIFICATE OF AUTHORITY
(IF PARTNERSHIP)

N/A

STATE OF)
) SS:
COUNTY OF)

I HEREBY CERTIFY that a meeting of the Partners of the _____

_____ organized and existing under the laws of the State of _____, held on _____, 20_____, the following resolution was duly passed and adopted:

"RESOLVED, that, _____, as _____ of the Partnership, be and is hereby authorized to execute the Proposal dated, _____ 20_____, to the Town of Lake Park and this partnership and that their execution thereof, attested by the _____ shall be the official act and deed of this Partnership."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this _____, day of _____, 20_____.

Secretary: _____

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY RESPONSE.

CERTIFICATE OF AUTHORITY

(IF JOINT VENTURE)

N/A

STATE OF)
) SS:
COUNTY OF)

I HEREBY CERTIFY that a meeting of the Principals of the _____

organized and existing under the laws of the State of _____, held on _____, 20_____, the following resolution was duly passed and adopted:

"RESOLVED, that, _____ as _____ of the Joint Venture be and is hereby authorized to execute the Proposal dated, _____ 20_____, to the Town of Lake Park official act and deed of this Joint Venture."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this _____, day of _____, 20_____.

Secretary: _____

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY RESPONSE.

CERTIFICATE OF AUTHORITY
(if Individual)

N/A

STATE OF _____)

) SS:

COUNTY OF _____)

I HEREBY CERTIFY that as an individual, I _____

(Name of Individual)

_____ and as a d/b/a (doing business as) _____

(if applicable)

_____ exist under the laws of the State of

Florida.

"RESOLVED, that, as an individual and/or d/b/a (if applicable), be and is hereby authorized to execute the Proposal dated, _____, 20____, to the Town of Lake Park as an individual and/or d/b/a (if applicable) and that my execution thereof, attested by a Notary Public of the State, shall be the official act and deed of this attestation."

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of Notary Public this _____, day of _____, 20____.

NOTARY PUBLIC: _____

Commission No.: _____

I personally know the individual/do not know the individual (Please Circle)

Driver's License # _____

(SEAL)

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY RESPONSE.

6.3. Indemnification and Insurance

INDEMNIFICATION

Successful Proposer shall indemnify, defend and hold harmless the Town and its officials, employees and agents (collectively referred to as "Indemnities") and each of them from and against all loss, cost, penalties, fines, damages, claims, expenses (including attorney's fees) or liabilities (collectively referred to as "Liabilities") by reason of any injury to or death of any person or damage to or destruction or loss of any property arising out of, resulting from, or in connection with (i) the performance or non-performance of the services contemplated by the Contract which is or is alleged to be directly or indirectly caused, in whole or in part, by any act, omission, default or negligence (whether active or passive) of Successful Proposer or its employees, agents, or subProposers (collectively referred to as "Proposer"), regardless of whether it is, or is alleged to be, caused in whole or part (whether joint, concurrent, or contributing) by any act, omission, default or negligence (whether active or passive) of the Indemnities, or any of them or (ii) the failure of the Successful Proposer to comply with any of the provisions in the Contract or the failure of the Successful Proposer to conform to statutes, ordinances or other regulations or requirements of any governmental authority, federal or state, in connection with the performance of the Contract. Successful Proposer expressly agrees to indemnify and hold harmless the Indemnities, or any of them, from and against all liabilities which may be asserted by an employee or former employee of Proposer, or any of its subProposers, as provided above, for which the Successful Proposer's liability to such employee or former employee would otherwise be limited to payments under state Workers' Compensation or similar laws.

Successful Proposer further agrees to indemnify, defend and hold harmless the Indemnities from and against (i) any and all Liabilities imposed on account of the violation of any law, ordinance, order, rule, regulation, condition, or requirement, in any way related, directly or indirectly, to Successful Proposer's performance under the Contract, compliance with which is left by the Contract to the Proposer, and (ii) any and all claims, and/or suits for labor and materials furnished by the Successful Proposer or utilized in the performance of the Contract or otherwise.

Where not specifically prohibited by law, Successful Proposer further specifically agrees to indemnify, defend and hold harmless the Indemnities from all claims and suits for any liability, including, but not limited to, injury, death, or damage to any person or property whatsoever, caused by, arising from, incident to, connected with or growing out of the performance or non-performance of the Contract which is, or is alleged to be, caused in part (whether joint, concurrent or contributing) or in whole by any act, omission, default, or negligence (whether active or passive) of the Indemnities. The foregoing indemnity shall also include liability imposed by any doctrine of strict liability.

The Successful Proposer shall furnish to Town of Lake Park, c/o Finance Department, 535 Park Avenue, 1st Floor, Lake Park, Florida 33403, Certificate(s) of Insurance prior to contract execution which indicate that insurance coverage has been obtained which meets the requirements as outlined below:

- A. Workers' Compensation Insurance for all employees of the Proposer as required by Florida Statute 440.
- B. Public Liability Insurance on a comprehensive basis in an amount not less than \$1,000,000.00 combined single limit per occurrence for bodily injury and property damage. Town must be shown as an additional insured with respect to this coverage.
- C. Automobile Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the work in an amount not less than statutory combined single limit per occurrence for bodily injury and property damage.
- D. Professional Liability Insurance with Minimum Limits of \$1,000,000.00 per occurrence.

The Town is required to be named as additional insured. **BINDERS ARE UNACCEPTABLE.**

The insurance coverage required shall include those classifications, as listed in standard liability insurance manuals, which most nearly reflect the operations of the Successful Proposer.

Indemnification and Insurance (cont.)

All insurance policies required above shall be issued by companies authorized to do business under the laws of the State of Florida, with the following qualifications:

The Company must be rated no less than "B" as to management, and no less than "Class V" as to financial strength, by the latest edition of Best's Insurance Guide, published by A.M. Best Company, Oldwick, New Jersey or acceptance of insurance company which holds a valid Florida Certificate of Authority issued by the State of Florida, Department of Insurance, and are members of the Florida Guarantee Fund, subject to the approval of the Financial Director.

Certificates will indicate no modification or change in insurance shall be made without thirty (30) days written advance notice to the certificate holder.

NOTE: TOWN RFP NUMBER AND/OR TITLE OF RFP MUST APPEAR ON EACH CERTIFICATE.

Compliance with the foregoing requirements shall not relieve the Successful Proposer of his liability and obligation under this section or under any other section of this Agreement.

The Successful Proposer shall be responsible for assuring that the insurance certificates required in conjunction with this Section remain in force for the duration of the contractual period; including any and all option terms that may be granted to the Successful Proposer.

--If insurance certificates are scheduled to expire during the contractual period, the Successful Proposer shall be responsible for submitting new or renewed insurance certificates to the Town at a minimum of ten (10) calendar days in advance of such expiration.

--In the event that expired certificates are not replaced with new or renewed certificates which cover the contractual period, the Town shall:

- A) Suspend the Contract until such time as the new or renewed certificates are received by the Town in the manner prescribed in the RFP.
- B) The Town may, at its sole discretion, terminate the Contract for cause and seek re-procurement damages from the Successful Proposer in conjunction with the violation of the terms and conditions of the Contract.

The undersigned Proposer acknowledges that (s)he has read the above information and agrees to comply with all the above Town requirements.

Proposer: Nowlen, Holt & Miner, P.A. Signature: Edward T. Holt
(Company name)

Date: October 19, 2007 Print Name: Edward T. Holt

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE

6.4. Proposer Background Information

INSTRUCTIONS:

This questionnaire is to be included with your Response. Do not leave any questions unanswered. When the question does not apply, write the word(s) "None", or "Not Applicable", as appropriate. Please print.

COMPANY NAME: Nowlen, Holt & Miner, P.A.

COMPANY OFFICERS:

President Edward T. Holt Vice President William B. Miner
Secretary Robert W. Hendrix, Jr. Treasurer Janet R. Baricevich

COMPANY OWNERSHIP:

Edward T. Holt N/A % of ownership
William B. Miner N/A % of ownership
Robert W. Hendrix, Jr. N/A % of ownership
_____ % of ownership

LICENSES:

1. County or Municipal Occupational License No. Palm Beach County #1987-05832
(attach copy with Response)
2. Occupational License Classification CPA Firm
3. Occupational License Expiration Date: September 30, 2008
4. Miami-Dade County Certificate of Competency No. N/A
(attached copy if requested in RFP)
5. Social Security or Federal I.D. No. 59-2749772

1987-05832

STATE OF FLORIDA
PALM BEACH COUNTY
LOCAL BUSINESS TAX RECEIPT
EXPIRES: SEPTEMBER - 30 - 2008

05-012
CLASSIFICATION

IOWLEN HOLT & MINER PA
IOWLEN HOLT & MINER P A

** LOCATED AT
215 5TH ST #200
WEST PALM BEACH FL 33401

CNTY \$99.00

TOTAL \$99.00

This receipt is hereby valid for the above address for the period beginning on the first day of October and ending on the thirtieth day of September to engage in the business, profession or occupation of:

CPA FIRM

THIS IS NOT A BILL - DO NOT PAY

PAID. PBC TAX COLLECTOR
\$99.00 OCC 049 1544744 08-14-2007

ANNE M. GANNON
TAX COLLECTOR, PALM BEACH COUNTY

**THIS DOCUMENT IS VALID ONLY WHEN RECEIPTED
BY TAX COLLECTOR**

Proposer Background Information form (page 2)

EXPERIENCE:

- 6. Number of Years your organization has been in business: 45 years
- 7. Number of Years experience PROPOSER (person, principal of firm, owner) has had in operation of the type required by the specifications of the RFP: 36 years
- 8. Number of Years experience PROPOSER (firm, corporation, proprietorship) has had in operation of the type required by the specifications of the RFP: 36 years
- 9. Experience Record: List references who may be contacted to ascertain information on past and/or present contracts, work, jobs, that PROPOSER has performed of a type similar to that required by specifications of the Town's RFP:

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>City of Greenacres</u>	<u>9/30/00 -</u>	<u>See detailed proposal</u>
<u>5800 Melaleuca Lane</u>	<u>1999</u>	
<u>Greenacres, FL 33463</u>	<u>9/30/05 -</u>	
	<u>Current</u>	
Contact Person: <u>Jeff Price</u>		Phone No: <u>561-642-2013</u>

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>Town of Highland Beach</u>	<u>9/30/04 -</u>	<u>See detailed proposal</u>
<u>3614 S. Ocean Blvd.</u>	<u>Current</u>	
<u>Highland Beach, FL 33487</u>		
Contact Person: <u>Stanley Novak</u>		Phone No: <u>561-278-4548</u>

Proposer Background Information form (page 3)

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>Town of Gulfstream</u>	<u>9/30/00 -</u>	<u>See detailed proposal</u>
<u>100 Sea Road</u>	<u>Current</u>	
<u>Gulfstream, FL 33483</u>		
Contact Person: <u>William Thrasher</u>		Phone No: <u>561-276-5116</u>

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>Town of Palm Beach Shores</u>	<u>9/30/04 -</u>	<u>See detailed proposal</u>
<u>247 Edwards Lane</u>	<u>Current</u>	
<u>Palm Beach Shores, FL 33414</u>		
Contact Person: <u>Wendy Wells</u>		Phone No: <u>561-844-3457</u>

FIRM NAME/ADDRESS	DATE OF JOB	DESCRIPTION OF JOB
<u>Village of North Palm Beach</u>	<u>9/30/06 -</u>	<u>See detailed proposal</u>
<u>501 U.S. Highway One</u>	<u>Current</u>	
<u>North Palm Beach, FL 33408</u>		
Contact Person: <u>Samia Janjua</u>		Phone No: <u>561-841-3360</u>

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE

6.5. Sample Affirmative Action Policy
For Equal Employment Opportunity

**AFFIRMATIVE ACTION/
EQUAL EMPLOYMENT OPPORTUNITY - POLICY STATEMENT**

It is the policy of (Company Name) to base its hiring and promotions on merit, qualifications and competency and that its personnel practices will not be influenced by an applicant's or employee's race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.

One of the management duties of all principals at (Company Name) is to ensure that the following personnel practices are being satisfied:

1. Take every necessary affirmative action to attract and retain qualified employees, regardless of race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.
2. Maintain equitable principles in the recruitment, hiring, training, compensation and promotion of employees.
3. Monitor and review personnel practices to guarantee that equal opportunities are being provided to all employees, regardless of race, color, place of birth, religion, national origin, sex, age, marital status, veteran and handicapped status.

(Company Name) is committed to take affirmative action and aggressively pursue activities that will serve to enable all employees and applicants opportunities available throughout this organization.

Clearly, the above actions cannot be accomplished as a secondary duty for any individual, despite the full support of management. And so, to monitor our efforts, (Company Name) has assigned one of its principals as the Affirmative Action Director to monitor all activities of this program.

Employees may contact (Name of assigned principal) at (telephone number) regarding this Affirmative Action Policy.

DATE: October 19, 2007

(SIGNATURE/TITLE): Edward T. Halt, President

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE.

6.6. Debarment And Suspension

(a) Authority and requirement to debar and suspend:

After reasonable notice to an actual or prospective contractual party, and after reasonable opportunity to such party to be heard, the Town Manager, after consultation with the Chief Procurement Officer and the Town Attorney, shall have the authority to debar a contractual party for the causes listed below from consideration for award of Town contracts. The debarment shall be for a period of not fewer than three (3) years. The Town Manager shall also have the authority to suspend a Proposer from consideration for award of Town contracts if there is probable cause for debarment. Pending the debarment determination, the authority to debar and suspend Proposers shall be exercised in accordance with regulations which shall be issued by the Chief Procurement Officer after approval by the Town Manager, the Town Attorney, and the Town Commission.

(b) Causes for debarment or suspension include the following:

1. Conviction for commission of a criminal offense incident to obtaining or attempting to obtain a public or private contract or subcontract, or incident to the performance of such contract or subcontract;
2. Conviction under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty;
3. Conviction under state or federal antitrust statutes arising out of the submission of RFP or proposals;
4. Violation of contract provisions, which is regarded by the Chief Procurement Officer to be indicative of non-responsibility. Such violation may include failure without good cause to perform in accordance with the terms and conditions of a contract or to perform within the time limits provided in a contract, provided that failure to perform caused by acts beyond the control of a party shall not be considered a basis for debarment or suspension;
5. Debarment or suspension of the contractual party by any federal, state or other governmental entity;
6. False certification pursuant to paragraph (c) below; or
7. Any other cause judged by the Town Manager to be so serious and compelling as to affect the responsibility of the contractual party performing Town contracts.

(c) Certification:

All contracts for goods and services, sales, and leases by the Town shall contain a certification that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above or debarred or suspended as set forth in paragraph (b) (5).

The undersigned hereby certifies that neither the contractual party nor any of its principal owners or personnel have been convicted of any of the violations set forth above, or debarred or suspended as set forth in paragraph (b) (5).

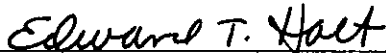


Company name: Nowlen, Holt & Miner, P.A.
Signature: Edward T. Holt
Date: October 19, 2007

FAILURE TO COMPLETE, SIGN, AND RETURN THIS FORM MAY DISQUALIFY YOUR RESPONSE.

Town of Lake Park
535 Park Avenue
Lake Park, Florida 33403
Request for Proposal # 01-2007

External Auditing Services

Proposals to be opened in the Commission Chambers, 535 Park Avenue
Lake Park, FL 33403 at 2:00 P.M., October 19, 2007

Vendor Name: Nowlen, Holt & Miner, P.A.	Federal Identification or Social Security Number: 59-2749772
Vendor Mailing Address: 215 Fifth Street, Suite 200	Payment Terms: NET 30 DAYS
Town - State - Zip Code: West Palm Beach, FL 33401	Delivery in Days After Receipt of Purchase Order:
(Area Code) Telephone Number: (561) 659-3060	(Area Code) Facsimile Number: (561) 835-0628
E-Mail Address: eth@nhmcpa.com	Initial appropriate box to acknowledge amendment(s), if necessary. <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Amendment #1 Amendment #2 Amendment #3
I certify that this RFP is made without prior understanding, agreement, or connection with any corporation, firm, or person submitting a RFP for the same materials, supplies, or equipment, and is in all respects fair and without collusion or fraud. I agree to aRFPe by all conditions of this RFP and certify that I am authorized to sign for, and commit, the vendor.	<div style="text-align: center;">  Authorized Signature (Manual) </div> <div style="text-align: center;"> <u>Edward T. Holt</u> Authorized Signature (Typed or Printed Title) </div>
STATE OF: <u>Florida</u> COUNTY OF: <u>Palm Beach</u> BEFORE ME, the undersigned authority, this document was acknowledged by <u>Edward T. Holt</u> who:	
<input checked="" type="checkbox"/> is personally known to me, or <input type="checkbox"/> produced identification _____ who, after being duly sworn by me, states that he/she has executed this document for the purposes herein expressed.	
SWORN TO AND SUBSCRIBED before me this <u>19</u> day of <u>October</u> , 2007.	
MY COMMISSION EXPIRES: <u>4-30-2008</u>	<div style="text-align: center;">  NOTARY PUBLIC, State of Florida At Large </div>
 Geraldine Sibel Commission # DD282676 Expires April 30, 2008 <small>Bonded Troy Fair - Insurance, Inc. 800-385-7019</small>	<div style="text-align: center;"> <u>GERALDINE SIBEL</u> Printed Name </div>

STATEMENT OF NO RESPONSE

Some recipients of this solicitation may elect not to respond for a variety of reasons. The Town of Lake Park is very interested in learning whether certain conditions exist with our solicitation process which may discourage responses. Accordingly, if you elect not to respond with an offer to this solicitation, we ask that you indicate the reason below and either fax this form to 561-881-3313 or mail the form to:

Town of Lake Park
Town Clerk
535 Park Avenue
Lake Park, FL 33403

- We do not offer this product/service or an equivalent.
- Our schedule would not permit us to perform
- Insufficient time to respond to solicitation.
- Unable to meet specifications.
- Specifications not clear.
- Unable to meet bond and/or insurance requirements.
- Solicitation addressed incorrectly.
- Specifications "too tight"
(i.e. geared to specific brand or manufacturer).

If an explanation is appropriate, you may include it below or in an attached letter.

Due to the large number of companies listed on the Town's vendor list and the cost of mailing, it is necessary to delete the names of persons or businesses who fail to respond to three (3) consecutive solicitations without giving a reason or requesting retention on our vendor list.

Do you desire future solicitations? Yes No

Name: _____ Title: _____

Company: _____

Address: _____

Telephone: _____ Fax: _____

TAB 5

Town of Lake Park Town Commission Agenda Request Form

Meeting Date: November 7, 2007

Agenda Item No.

- PUBLIC HEARING
- Ordinance on Second Reading
- Public Hearing

- RESOLUTION
- DISCUSSION

ORDINANCE ON FIRST READING

BID/RFP AWARD

GENERAL APPROVAL OF ITEM

CONSENT AGENDA

Other:

SUBJECT: Resolution authorizing the Mayor to renew and execute a contract between the Town of Lake Park and Hy-Bryd Inc. for building inspection and permitting services.

RECOMMENDED MOTION/ACTION: Motion to approve

Approved by Town Manager

A. Davis

Date: 10/22/07

Originating Department: Community Development	Costs: \$ N/A Funding Source: Acct. #	Attachments: Contract Resolution
Department Review: <input checked="" type="checkbox"/> Town Attorney <i>AD</i> <input type="checkbox"/> Community Affairs <input checked="" type="checkbox"/> Community Development <i>AD</i>	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda	Yes I have notified everyone _____ OR Not applicable in this case _____ Please Initial one.

Summary Explanation/Background: The current contract with Hy-Bryd expired September 30, 2007. Hy-Bryd is the building official for the Town of Lake Park and provides all building and permitting services for the Town. This is a renewal of that contract for a three year period. Hy_Bryd has done an outstanding job for the Town over the last three year contract period and staff recommends a renewal of their contract. The contract cost for the first year of the renewal will be at last year's rate. Subsequent years will see a 3% increase per year.

RESOLUTION NO. 82-11-07

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE A CONTRACT WITH HY-BYRD INC., FOR BUILDING INSPECTION, PERMITTING AND OTHER SERVICES TO BE CONDUCTED BY HY-BYRD AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park ("Town") is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town is empowered to enter into contractual arrangements with public agencies, private corporations or other persons, pursuant to Florida Statutes; and

WHEREAS, the Town Commission previously entered into a contract and subsequently two addenda with Hy-Byrd, Inc. for building inspection and permitting services; and

WHEREAS, the Town and Hy-Byrd Inc., have agreed to renew the Contract and its previous amendments; and

WHEREAS, this Contract incorporates the original terms of the Contract as well as Addenda No 1 and 2; and

WHEREAS, the Town has budgeted funds in its current fiscal year budget which are available for the funding of this Contract; and

WHEREAS, Town staff is recommending that the Town Commission approve this Contract.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK:

Section 1. The whereas clauses are hereby incorporated herein as true and correct.

Section 2. The Mayor is hereby authorized and directed to execute the Contract between the Town of Lake Park and Hy-Byrd Inc., attached hereto and incorporated herein as **Exhibit "A"**.

Section 3. This Resolution shall take effect immediately upon its adoption.

**TOWN OF LAKE PARK
BUILDING OFFICIAL SERVICES AGREEMENT**

This Agreement entered into this ____ day of October 2007, by and between HY-BYRD, INC., a Florida corporation with offices located at 511 South East Coast Street, Lake Worth, Florida 33460, and THE TOWN OF LAKE PARK, a municipal corporation, with offices located at 535 Park Avenue, Lake Park, Florida, 33403.

WITNESSETH

WHEREAS, the Town of Lake Park, Florida ("TOWN ") is a municipality and given those powers and responsibilities enumerated by Chapter 166 Florida Statutes and the Florida Constitution; and

WHEREAS, the TOWN is empowered to enter into contractual arrangements with public agencies, private corporations or other persons, pursuant to Florida Statutes; and

WHEREAS, the TOWN required the services of an outside consultant to serve as the TOWN's Building Official, and therefore in or about 2005, the TOWN solicited competitive proposals for the required services through a Request For Proposals issued by the Town, and HY-BYRD, INC., a Florida corporation; and

WHEREAS, HY-BYRD, INC., submitted the successful Proposal to the Town Commission, and was awarded the Contract by the Town Commission; and

WHEREAS, the TOWN and HY-BYRD, INC., ("BUILDING OFFICIAL"), wish to continue with their contractual arrangement, and the parties have agreed to enter into a new Contract for up to a three year term; and

WHEREAS, the TOWN has budgeted funds in its current fiscal year budget which are available for the funding of this Contract; and

NOW THEREFORE, the TOWN and the BUILDING OFFICIAL in consideration of the benefits flowing from each to the other do hereby agree as follows:

1. STATEMENT OF WORK

- 1.1 The BUILDING OFFICIAL, by and through its President, Joseph A. Crisafulle, and/or his employees or agents shall perform all Building Official duties for the TOWN. The BUILDING OFFICIAL shall be responsible for direct regulatory administration and supervision of plans review, enforcement, and inspection of all phases of building construction within the Town, any construction, erection, alteration, demolition, or substantial improvement of, or addition to, any

structure for which permitting is required. In so doing, the BUILDING OFFICIAL shall indicate in writing, compliance or non-compliance with all applicable codes. The BUILDING OFFICIAL shall, to the satisfaction of the TOWN, fully and timely provide all duties, services, functions, obligations, and all other functions, which are typically performed by an in-house local government building official, including but not limited to, building and construction plans review for compliance with the Florida Building Code and other applicable codes the provision of written notice of deficiencies to the applicant; attend meetings with applicants, developers, engineers, design and other professionals; pre-construction plan review; building and other types of permit review and issuance; construction site inspections; processing and issuance of certificates of occupancy and certificates of completion; issuance of stop work orders; condemnation of unsafe buildings; processing of alarm permit applications; issuance of interpretations of the Florida Building Code and all local technical and other amendments, preparation of forms used in connection with Building Department functions and maintenance of the records of the TOWN Building Department; make recommendations regarding fee and rate structures for building department and related fees; testify on behalf of the TOWN in code enforcement proceedings, administrative appeals, and other administrative and/or judicial proceedings at the request of the TOWN Manager and/or TOWN Attorney; work with Palm Beach County Fire Rescue as needed with respect to fire inspection and other matters; determine compliance with Florida Building Code with respect to modifications of approved products based upon documentary evidence, such as certifications; prosecute appeals to the Florida Building Commission if authorized by the Town Commission; and other duties as may be reasonably required by the TOWN as a regular and routine duty of the BUILDING OFFICIAL. BUILDING OFFICIAL shall be responsible for all plan review and written reports for all building permits issued. All reports shall be filed in the TOWN'S Community Development Department. The BUILDING OFFICIAL shall also perform such other tasks as may be requested by the TOWN as are reasonable and customary for a Building Official, including direct communications with the applicants and their representatives.

- 1.2 The BUILDING OFFICIAL shall maintain fully staffed business hours equal to, but not less, than the TOWN's business hours of 8 AM to 5 PM, Monday through Friday, with TOWN holidays excepted.
- 1.3 The BUILDING OFFICIAL shall have discretionary approval over utilization of employees and agents who may be called upon to assist in performing field inspections for the TOWN. Each employee or agent of the BUILDING OFFICIAL who performs field

inspections is required to inform the TOWN of any conflicts of interest which may exist or could exist in the future as a result of work done elsewhere or for others which could hinder proper performance in accordance with the terms of this Agreement. BUILDING OFFICIAL shall only utilize personnel who are State Certified for the functions they are performing.

- 1.4 All rights in data, drawings, specifications, sketches, maps, as-built drawings, designs, models, photographs, computer CADD discs, surveys, reports and other data developed or provided in connection with this Contract, shall be the sole and exclusive property of the TOWN, and the TOWN shall have the full right to use such data for any official purpose permitted by law, including making it available to the public. Such use shall be without additional payment to or approval by the BUILDING OFFICIAL. The TOWN shall have unrestricted authority to publish, disclose, distribute, and other wise use, in whole or in part, any data developer or prepared pursuant to this Contract.
- 1.5 The TOWN agrees to provide the necessary administrative materials for BUILDING OFFICIAL, including desk space, filing cabinets, business cards, in-house clerical assistance, and building code related materials, i.e., code books, plan review materials.

2. TERM

- 2.1 The term of this Contract is for a period of three (3) one-year terms, commencing on the date that the Contract is executed by the TOWN (Mayor) ("Commencement Date"). At the end of each contract year, either party may terminate this contract provided notice is given, in writing, not less than (90) days prior to the last date of the contract year. TIME IS OF THE ESSENCE OF THIS AGREEMENT.

3. CONSIDERATION AND EXPENSES

- 3.1 The annual compensation paid to the BUILDING OFFICIAL for fiscal year 2007-2008 shall be \$104,167.75, with an increase to \$107,292.78 for fiscal year 2008-2009, and an increase to \$110,511.56, for fiscal year 2009-2010. All plan reviews with a total valuation of \$300,000.00 to \$400,000.00 will require a minimum review fee of \$250.00.
- 3.2 The plans review fee for the review of plans where the total estimated cost of construction costs or valuation is \$300,000.00 to \$400,000.00 shall be a minimum review fee of \$250.00; The plans review fee for the review of plans where the total estimated cost of construction costs or valuation is \$400,001.00 or more, shall be \$1.25 per thousand dollars or a fraction thereof.

- 3.3 The BUILDING OFFICIAL shall conduct building inspections to verify the use of properties in conjunction with requests for zoning confirmation and the TOWN's processing of applications for business tax receipts, and the BUILDING OFFICIAL shall charge the TOWN a fee of \$20.00 per each such inspection. For all inspections conducted by the BUILDING OFFICIAL in connection with building permits, no fee shall be charged by the BUILDING OFFICIAL to the TOWN of any initial inspection or for the first re-inspection; however, the charge for any subsequent re-inspections shall be \$25.00 per each re-inspection. The costs for these inspections shall be billed by the BUILDING OFFICIAL to the TOWN on a monthly basis.
- 3.5 The BUILDING OFFICIAL represents and warrants to the TOWN that these rates are the actual direct wage rates paid to BUILDING OFFICIAL's employees and the rates shall remain in effect for a period of one year from the date of Contract execution. Under no circumstances shall the BUILDING OFFICIAL be paid for travel to and from the TOWN.
- 3.6 Pursuant to Section 287.055(5)(a), Florida Statutes, signature of this Contract by BUILDING OFFICIAL shall act as the execution of a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the consideration are accurate, complete, and current at the time of contracting. The BUILDING OFFICIAL agrees that the TOWN may adjust the consideration for this Contract to exclude any significant sums by which the consideration was increased due to inaccurate, incomplete, or non-current wage rates and other actual unit costs. The TOWN shall make any such adjustment within one (1) year following the termination of this Contract.
- 3.7 Requests for Additional Services. The undertaking by BUILDING OFFICIAL to perform professional services defined within this Agreement extends only to those services specifically described herein. If upon the request of the TOWN, BUILDING OFFICIAL agrees to perform additional services hereunder, the TOWN shall pay BUILDING OFFICIAL for the performance of such additional services an amount (in addition to all other amounts payable under this Agreement) based on the hourly fees established herein, plus reimbursable expenses incurred by BUILDING OFFICIAL, unless a lump sum addendum to this Agreement is executed by the parties to this Agreement addressing the additional services.

Position

Hourly Rate

Building Official

\$65.00

4. EQUAL OPPORTUNITY

- 4.1 The BUILDING OFFICIAL hereby assures that no person shall be discriminated against on the grounds of race, color, creed, national origin, handicap, age, or sex, in any activity under this Contract. The BUILDING OFFICIAL shall take all measures necessary to effectuate these assurances.

5. INVOICING AND PAYMENT

- 5.1 The BUILDING OFFICIAL'S invoices shall be sent to the following address:

Town of Lake Park
Town Manager
535 Park Avenue
Lake Park, FL 33403

- 5.2 The BUILDING OFFICIAL shall bill the TOWN on a monthly basis. The TOWN shall pay the full amount of the invoice within thirty (30) days of receipt and acceptance of the work by the TOWN, and provided the BUILDING OFFICIAL has performed the work according to the terms and conditions of this Contract to the satisfaction of the TOWN.

6. INDEMNIFICATION AND INSURANCE

- 6.1 For One Hundred Dollars (\$100.00) consideration, the sufficiency of which is acknowledged, payable as part of and included in the first payment hereunder, the BUILDING OFFICIAL shall defend, indemnify, save, and hold the TOWN, including the Town Commission, and the Town's agents, elected and appointed officials, representatives, and employees, harmless from any and all claims or causes of action, including without limitation, all damages, losses, liabilities, expenses, costs, and attorney's fees related to such claims, resulting from any negligent or intentional act or omission, or the violation of any federal, state, or local law or regulation, by the BUILDING OFFICIAL, its subcontractors, agents, assigns, invitees, or employees in connection with this Contract. The BUILDING OFFICIAL further acknowledges that it is solely responsible for ensuring its compliance and the compliance of its subcontractors, agents, assigns, invitees and employees with the terms of this Contract.
- 6.2 The BUILDING OFFICIAL shall maintain, or cause to be maintained, the following specified insurance coverages in the amounts set forth hereafter during the full period of the Contract, which must include the following coverages and minimum limits of liability:

a. **WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE** for all employees of the **BUILDING OFFICIAL** for Statutory Limits in compliance with the applicable state and federal laws. Notwithstanding the number of employees or any other statutory provisions to the contrary, coverage shall extend to all employees of the **BUILDING OFFICIAL** and all sub-contractors.

b. **COMPREHENSIVE GENERAL LIABILITY** with the minimum limits of \$1,000,000.00, Per Occurrence, Combined Single Limit for Bodily Injury Liability, Property Damage Liability, Premises and Operations, Independent contractors, Products and Completed Operations, Broad Form Property / Personal Injury, XCU coverage, and a contractual Liability Endorsement.

c. **BUSINESS AUTO LIABILITY** with minimum limits of \$1,000,000.00, Per Occurrence, Combined Single Limit for Bodily Injury and Property Damage Liability. This shall be an "any-auto" policy including Owned, Hired, Non-Owned, and Employee Non-Ownership Coverage.

d. **PROFESSIONAL LIABILITY** (malpractice and professional negligence) coverage with minimum limits of \$1,000,000.00 for all agents and employees of **BUILDING OFFICIAL**.

6.3 The **TOWN** shall be included as an Additional Named Insured under the General Liability and Automobile Liability policies. Current valid insurance policies meeting the requirements herein identified shall be maintained during the duration of the **BUILDING OFFICIAL**. There shall be a thirty (30) day notification to the **TOWN**, in the event of cancellation or modification of any stipulated insurance policy. It shall be the responsibility of the **BUILDING OFFICIAL** to ensure that any sub-contractors' are adequately insured or covered under their policies.

6.4 All Certificates of Insurance shall be kept on file with the **TOWN**, and approved by the **TOWN** prior to the commencement of any work activities. The **TOWN** may at its discretion, require the **BUILDING OFFICIAL** to provide a complete certified copy of the insurance policy(s). If this Contract includes the installation of machinery and/or equipment into an existing structure, the Comprehensive General Liability policy must include an endorsement covering same, including installation and transit.

6.5 The required insurance coverage shall be issued by an insurance company duly authorized and licensed to do business in the State of Florida with the following minimum qualifications in accordance

with the latest edition of A.M. Best's Insurance Guide: Financial Stability: B+ to A+.

- 6.6 All required insurance shall preclude any underwriter's rights of recovery or subrogation against the TOWN with the express intention of the parties being that the required coverages protect both parties as the primary insurance for any and all losses covered by the above described insurance.
- 6.7 The clauses "Other Insurance Provisions" and "Insured Duties in the Event of an Occurrence, Claim or Suit" as they appear in any policy of insurance in which the TOWN is named as an additional named insured shall not apply to TOWN.
- 6.8 Violation of the terms of this Paragraph 6 and its sub-parts shall constitute a material breach of the Contract by the BUILDING OFFICIAL and the TOWN, at its sole discretion, may cancel the Contract and all rights, title and interest of the BUILDING OFFICIAL shall thereupon cease and terminate.

7. TERMINATION/REMEDIES

- 7.1 If either party fails to fulfill its obligations under this Contract in a timely and proper manner, the other party shall have the right to terminate this Contract by giving written notice of any deficiency. The party in default shall then have seven (7) calendar days from receipt of notice to correct the deficiency. If the defaulting party fails to correct the deficiency within this time, this Contract shall terminate at the expiration of the seven (7) day time period.
- 7.2 Early termination. The Town Manager shall provide written notice to the BUILDING OFFICIAL if the Town is dissatisfied with the services performed by the BUILDING OFFICIAL. Such written notice shall specify what areas of performance sought by the Town to be improved. The BUILDING OFFICIAL shall be given thirty (30) days in which to remedy the situation. If the situation is not remedied within that time, the Town, upon the recommendation of the Town Manager, by motion and vote, shall have the option of terminating the Contract with three (3) days written notice after the expiration of the thirty-day period.
- 7.3 Termination for the convenience of the Town. Upon seven (7) calendar days written notice, delivered by certified mail, return receipt requested to the, the TOWN may, without cause and without prejudice to any other right or remedy, terminate the Contract for the TOWN'S convenience whenever the TOWN determines that such termination is in the best interest of the TOWN. Where the Contract is terminated for the convenience of the TOWN, the notice of termination must state that the Contract is

being terminated for the convenience of the TOWN under the termination clause and the extent of the termination. Upon receipt of the notice of termination, the BUILDING OFFICIAL shall promptly discontinue all work at the time.

8. STANDARDS OF COMPLIANCE

- 8.1 The BUILDING OFFICIAL, its employees, subcontractors or assigns, shall comply with all applicable federal, state, and local laws and regulation relating to the performance of this Contract. The TOWN undertakes no duty to ensure such compliance, but will attempt to advise the BUILDING OFFICIAL, upon request, as to any such laws of which it has present knowledge.
- 8.2 The BUILDING OFFICIAL, by its execution of this Contract, acknowledges and attests that, neither he nor any of his suppliers, sub-contractor or affiliates who shall perform work which is intended to benefit the TOWN, has been convicted of any public entity crime pursuant to Section 287.133, Florida Statutes, or, if any such person, entity or affiliate was convicted of a public entity crime, a period longer than thirty-six (36) months has passed since any such person, entity or affiliate was placed on a convicted vendor list. The BUILDING OFFICIAL further understands and acknowledges by its execution of this Contract, that this Contract shall be null and void, and/or that this Contract is subject to immediate termination by the TOWN, for any misstatement or lack of compliance with the mandates of said statute. The TOWN, in the event of such termination, shall not incur any liability to the BUILDING OFFICIAL for any work or materials furnished.
- 8.3 The BUILDING OFFICIAL shall not be exempted from paying Florida Sales and Use taxes to the appropriate governmental agencies or for payment by the BUILDING OFFICIAL to suppliers for taxes on materials used to fulfill its contractual obligations with the TOWN. The BUILDING OFFICIAL shall be responsible and liable for the payment of all of its FICA/Social Security and other taxes resulting from this Contract.
- 8.4 Pursuant to Section 287.055(6), Florida Statutes, the BUILDING OFFICIAL warrants that it has not employed or retained any person, other than a bona fide employee working solely for the BUILDING OFFICIAL, to solicit or secure this Contract. Further, the BUILDING OFFICIAL warrants that he has not paid or agreed to pay any person, other than a bona fide employee working solely for the BUILDING OFFICIAL, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the awarding or making of this Contract. For breach of this provision, the TOWN may terminate this Contract without liability and, at its

discretion, deduct or otherwise recover the full amount of such fee, commission, percentage, gift, or other consideration.

9. RELATIONSHIP BETWEEN THE PARTIES

- 9.1 The BUILDING OFFICIAL is an independent BUILDING OFFICIAL and is not an employee or agent of the TOWN. The BUILDING OFFICIAL will perform required services on an independent BUILDING OFFICIAL basis and shall be solely responsible for all employees' payroll taxes to include, but not limited to Federal Income Withholding Tax, Workers' Compensation, FICA, and Federal and State Unemployment taxes. Nothing in this Contract shall be interpreted to establish any relationship other than that of an independent contractor, between the TOWN and the BUILDING OFFICIAL, its employees, agents, sub-contractors, or assigns, during or after the performance of this Contract. The BUILDING OFFICIAL is free to provide similar services for others.
- 9.2 The BUILDING OFFICIAL shall not assign, delegate, or otherwise transfer its rights and obligations as set forth in this Contract without the prior written consent of the TOWN. Any attempted assignment in violation of this provision shall be void.
- 9.3 The BUILDING OFFICIAL shall not pledge the TOWN'S credit or make the TOWN a guarantor of payment or surety for any contract, debt, obligation, judgment, lien, or any form of indebtedness.

10. RECORDS RETENTION/OWNERSHIP/AUDIT

- 10.1 The BUILDING OFFICIAL understands that all documents produced by BUILDING OFFICIAL pursuant to this Contract are public records and BUILDING OFFICIAL must permit the inspection and copying of all public records and must maintain all public records pursuant to Chapter 119, Florida Statutes. The BUILDING OFFICIAL shall indemnify and hold the TOWN harmless from any demands, claims, actions or lawsuits of any kind regarding the BUILDING OFFICIAL's failure to comply with Chapter 119, F.S. related to public records. The BUILDING OFFICIAL shall permit the TOWN or its designated agent to inspect all records maintained by BUILDING OFFICIAL that are associated with this Contract at the location where they are kept upon reasonable notice.
- 10.2 The TOWN has not performed a pre-audit of the BUILDING OFFICIAL'S financial and/or accounting records to verify actual or average direct labor payroll rates or verify the general overhead factor and profit margin. However, the BUILDING OFFICIAL shall permit the TOWN or its designated agent to inspect such records at the location where they are kept upon reasonable notice. Furthermore, the TOWN shall have the right to audit the BUILDING

OFFICIAL's financial and accounting records, in accordance with generally accepted governmental auditing standards, within a period of one (1) year after completion of this Contract. This audit may be performed by the TOWN or a designated agency.

- 10.3 All documents, including, but not limited to, technical reports, research notes, scientific data and computer programs in draft and final form including the source code and object code, which are developed by the BUILDING OFFICIAL in connection with this Contract, may be utilized by the TOWN in its normal course of business. TOWN use may include, but shall not be limited to, reproduction, distribution and preparation of derivative works. The TOWN will not hold the BUILDING OFFICIAL responsible if documents are used for other purposes than intended.

11. CONFLICTS

- 11.1 The TOWN recognizes and acknowledges that the BUILDING OFFICIAL is engaged in a business that provides consulting services to multiple clients including other governmental entities. Further, the TOWN, recognizes and acknowledges that the BUILDING OFFICIAL may presently, or may in the future, represent clients who are or may be doing business in or with the TOWN. The TOWN agrees that the BUILDING OFFICIAL may perform services for clients who are or may have matters before the Town Commission, provided BUILDING OFFICIAL discloses any and all clients it represents who may have any matters which are now or may reasonably be expected to come before the Town Commission for its consideration and, provided further, that the Town Commission waives the actual or potential conflict of interest created by the BUILDING OFFICIAL'S representation.

12. NON-EXCLUSIVITY

- 12.1 The Award of this Contract shall not impose any obligation on the TOWN to utilize the BUILDING OFFICIAL for all work of this type, which may develop during the contract period. The TOWN specifically reserves the right to concurrently contract with other companies for similar work if it deems such action to be in the TOWN's best interest.

13. FUNDING

- 13.1 In the event that sufficient budgeted funds are not available for a new fiscal period, the TOWN shall notify the BUILDING OFFICIAL of such occurrence and the Contract shall terminate on the last day of the current fiscal period without penalty or expense to the TOWN.

14. RIGHT TO AUDIT

14.1 The TOWN reserves the right to audit the BUILDING OFFICIAL's records as such records relate to the services and the Contract between the TOWN and the BUILDING OFFICIAL. All records shall be kept in a way so as to permit inspection pursuant to Chapter 119, Florida Statutes. The records of the BUILDING OFFICIAL shall be retained for three years from the date of final payment.

15. ATTORNEY'S FEES

15.1 In the event that legal action is taken to enforce this Agreement, the prevailing party will be entitled to recover its reasonable attorneys' fees, including attorney's fees at all appellate levels, and other costs and disbursements, in addition to any other relief to which the prevailing party is entitled.

16. FORCE MAJEURE

16.1 Should the performance of this Agreement by either party be prevented or delayed by act of God, war, terrorist act, civil insurrection, fire, flood, storms, strikes, lock-outs, or any order of federal, state, county or local authority. That party's performance shall be excused to the extent it is prevented or delayed. Each party shall promptly give notice of any event it claims to be an event of force majeure.

17. MISCELLANEOUS PROVISIONS

17.1 The validity, construction and effect of this Agreement shall be governed by the laws of the State of Florida. Any claim, objection or dispute arising out of this Agreement shall be litigated in the Fifteenth Judicial Circuit in and for Palm Beach County, Florida.

17.2 Should any part, term or provision of this Agreement be by the courts decided to be invalid, illegal or in conflict with any law of the State, the validity of the remaining portion or provision shall not be affected thereby. In the event any provisions of this Contract shall conflict, or appear to conflict, the Contract, including all exhibits, attachments and all documents specifically incorporated by reference, shall be interpreted as a whole to resolve any inconsistency.

17.3 BUILDING OFFICIAL shall not assign or transfer the Contract or its rights, title or interests therein without TOWN'S prior written approval. The obligations undertaken by BUILDING OFFICIAL pursuant to the Contract shall not be delegated or assigned to any other person or firm unless TOWN shall first consent in writing to the assignment. Violation of the terms of this Paragraph shall

constitute a breach of Contract by BUILDING OFFICIAL and the TOWN may, at its discretion, cancel the Contract and all rights, title and interest of BUILDING OFFICIAL shall thereupon cease and terminate.

- 17.4 Notwithstanding any provisions of this Contract to the contrary, the parties shall not be held liable for any failure or delay in the performance of this Contract that arises from fires, floods, strikes, embargoes, acts of the public enemy, unusually severe weather, outbreak of war, restraint of government, riots, civil commotion, force majeure, act of God, or for any other cause of the same character which is unavoidable through the exercise of due care and beyond the control of the parties. Failure to perform shall be excused during the continuance of such circumstances, but this Contract shall otherwise remain in effect.
- 17.5 Failures or waivers to insist on strict performance of any covenant, condition, or provision of this Contract by the parties, their successors and assigns shall not be deemed a waiver of any of its rights or remedies, nor shall it relieve the other party from performing any subsequent obligations strictly in accordance with the terms of this Contract. No waiver shall be effective unless in writing and signed by the party against whom enforcement is sought. Such waiver shall be limited to provisions of this Contract specifically referred to therein and shall be not deemed a waiver of any other provision. No waiver shall constitute a continuing waiver unless the writing states otherwise.
- 17.6 This Contract may be amended, extended, or renewed only with the written approval of the parties.
- 17.7 This Contract states the entire understanding and agreement between the parties and supersedes any and all written or oral representations, statements, negotiations, or agreements previously existing between the parties with respect to the subject matter of this Contract. The BUILDING OFFICIAL recognizes that any representations, statements or negotiations made by TOWN staff do not suffice to legally bind the TOWN in a contractual relationship unless they have been reduced to writing and signed by an authorized TOWN representative. This Contract shall inure to the benefit of and shall be binding upon the parties, their respective assigns, and successors in interest.
- 17.8 Upon acceptance of this Agreement the Town of Lake Park agrees not to solicit nor accept employment of any Hy-Byrd employee throughout the term of employment with Hy-Byrd and for one (1) year following separation from Hy-Byrd for any reason whatsoever.

IN WITNESS WHEREOF, the parties or their duly authorized representatives hereby execute this Contract in triplicate.

This Contract will be effective on the _____ day of October 2007

TOWN OF LAKE PARK, FLORIDA

Paul Castro, Mayor

ATTEST:

Vivian Mendez, Town Clerk

APPROVED AS TO FORM:

Thomas J. Baird,
Town Attorney

WITNESS:

HY-BYRD, INC.

[Signature]

Linda A. Ott

By: _____
[Signature]

State of Florida
County of Palm Beach

On this the 22 day of October 2007, before me, the undersigned Notary Public of the State of Florida, the foregoing instrument was acknowledged by Michael Crivello (name of corporate officer), Vice-President (title), of Hy-Byrd, Inc, a Florida corporation, on behalf of the corporation.

WITNESS my hand
and official seal



Dionisia M. Sophina
Notary Public, State of FLORIDA

Personally known to me, or
 Produced identification:

(type of identification produced)

TAB 6

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|---|--|
| <input type="checkbox"/> PUBLIC HEARING | <input checked="" type="checkbox"/> RESOLUTION |
| <input type="checkbox"/> ORDINANCE ON FIRST READING | <input type="checkbox"/> ORDINANCE ON SECOND READING |
| <input type="checkbox"/> BID/RFP Award | <input type="checkbox"/> DISCUSSION |
| <input type="checkbox"/> GENERAL APPROVAL OF ITEM | <input checked="" type="checkbox"/> CONSENT AGENDA |
| <input type="checkbox"/> Other: | |

SUBJECT: Extension on Marina Dredging Grant

RECOMMENDED MOTION/ACTION: Authorize Mayor to sign grant extension agreement

Approved by Town Manager

V. Davis

Date:

10/22/07

Virginia Martin, Grants Writer
Name/Title

October 21, 2007
Date of Actual Submittal

Originating Department: Administration	Costs: \$ 0 Funding Source: Acct. #	Attachments: Letter from FFWCC Original grant agreement
Department Review: <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____ <input type="checkbox"/> Finance _____	<input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Grants _____ <input type="checkbox"/> Human Resources _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> Marina _____	<input type="checkbox"/> PBSO _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Town Clerk _____ <input checked="" type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case <u>G/M</u> _____: Please initial one.

Summary Explanation/Background: On 4/06, the Town received a grant from Florida Fish and Wildlife Conservation Commission to clean up (dredge) the north basin following Hurricane Wilma. The work was to be completed by 12/07. The work has not been completed, and we requested an extension to 12/08. This is the extension agreement.

RESOLUTION NO. 84-11-07

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING THE MAYOR TO EXECUTE AN EXTENSION OF THE FINANCIAL ASSISTANCE AGREEMENT BETWEEN THE TOWN OF LAKE PARK AND THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION FOR THE COSTS OF DREDGING THE LAKE PARK HARBOR MARINA BASIN, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park ("Town") is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town applied for and received financial assistance from the Florida Fish and Wildlife Conservation Commission to fund the costs of dredging the Lake Park Harbor Marina Basin; and

WHEREAS, the Town has heretofore been unable to perform the work outlined in the original agreement; and

WHEREAS, the Town requested an extension of time to perform the work outlined in the original agreement; and

WHEREAS, the Florida Fish and Wildlife Conservation Commission has indicated a willingness to extend the performance period on the agreement until December 2008.

NOW, THEREFORE, BE IT RESOLVED by the Town Commission of the Town of Lake Park, Florida:

SECTION 1. The wheras clauses are hereby incorporated as true and correct as the findings of fact and conclusions of law of the Town Commission.

SECTION 2. The Mayor is hereby authorized and directed to execute the Extension of the Grant Agreement with Florida Fish and Wildlife Conservation Commission which is attached hereto as **Exhibit "A."**

SECTION 3. This Resolution shall take effect immediately upon its adoption.



October 17, 2007

**Florida Fish
and Wildlife
Conservation
Commission**

Commissioners

Rodney Barreto
Chair
Miami

Kathy Barco
Jacksonville

Ronald M. Bergeron
Fort Lauderdale

Richard A. Corbett
Tampa

Dwight Stephenson
Delray Beach

Kenneth W. Wright
Winter Park

Brian S. Yablonski
Tallahassee

Executive Staff

Kenneth D. Haddad
Executive Director

Victor J. Heller
Assistant Executive
Director

Karen Ventimiglia
Deputy Chief of Staff

Division of Law
Enforcement
Julie Jones
Director

(850) 488-6251
(850) 921-6453
FAX

*Managing fish and wildlife
resources for their long-
term well-being and the
benefit of people.*

620 South Meridian Street
Tallahassee, Florida
32399-1600
Voice: (850) 488-4676

Hearing/speech impaired:
(800) 955-8771 (T)
(800) 955-8770 (V)

MyFWC.com

Ms. Virginia Martin
Grants Writer
Town of Lake Park
535 Park Avenue
Lake Park, FL 33403

RE: FWC Contract No. 05224 – Hurricane Damage Relief Grant

Dear Ms. Martin:

Enclosed are three (3) originals of the amendment to extend the ending date from December 31, 2007 to December 31, 2008 on your Hurricane Damage Relief Grant, FWC 05224. Please have the amendment reviewed, signed, and return all three (3) originals to me. Upon full execution, an original will be returned to you.

Also enclosed is a revised Invoice Form that directs all invoices and documentation to this address. If you have questions or need further information, please contact me at (850) 410-0656 Ext. 17122 or Patricia.Harrell@MyFWC.com.

Sincerely,

Patricia Harrell
Boating and Waterways
Mail Station 1M

/ph
Enclosures

AMENDMENT NO. 1 TO AGREEMENT

This AMENDMENT TO AGREEMENT is entered into by and between the FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION ("COMMISSION") and the TOWN OF LAKE PARK dba LAKE PARK HARBOR MARINA ("GRANTEE"), and amends that Agreement entered into between the COMMISSION and the GRANTEE dated April 21, 2006, and hereinafter referred to as the "ORIGINAL AGREEMENT".

IN CONSIDERATION of the mutual covenants and conditions set forth herein and in the ORIGINAL AGREEMENT, the parties agree to amend the ORIGINAL AGREEMENT as follows, which amendments shall govern to the exclusion of any provision of the ORIGINAL AGREEMENT to the contrary:

- 1. Paragraph 10 of the ORIGINAL AGREEMENT is hereby amended to read as follows:

TERM OF AGREEMENT: This Agreement shall begin upon execution by both parties and end **December 31, 2008**, inclusive. The GRANTEE shall not be eligible for reimbursement for services rendered after the termination date of the Agreement.

- 2. No funds in addition to those provided for in the ORIGINAL AGREEMENT are authorized or allocated by this AMENDMENT TO AGREEMENT.

All provisions of the ORIGINAL AGREEMENT not specifically amended herein shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this AMENDMENT TO AGREEMENT on the date and year last written below.

**TOWN OF LAKE PARK
dba LAKE PARK HARBOR MARINA**

**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**

Mayor

Kenneth D. Haddad, Executive Director

Date

Date

Approved as to form and legality:

Approved as to form and legality:

Grantee Attorney

Commission Attorney

AMENDMENT NO. 1 TO AGREEMENT

This AMENDMENT TO AGREEMENT is entered into by and between the FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION ("COMMISSION") and the TOWN OF LAKE PARK dba LAKE PARK HARBOR MARINA ("GRANTEE"), and amends that Agreement entered into between the COMMISSION and the GRANTEE dated April 21, 2006, and hereinafter referred to as the "ORIGINAL AGREEMENT".

IN CONSIDERATION of the mutual covenants and conditions set forth herein and in the ORIGINAL AGREEMENT, the parties agree to amend the ORIGINAL AGREEMENT as follows, which amendments shall govern to the exclusion of any provision of the ORIGINAL AGREEMENT to the contrary:

- 1. Paragraph 10 of the ORIGINAL AGREEMENT is hereby amended to read as follows:

TERM OF AGREEMENT: This Agreement shall begin upon execution by both parties and end **December 31, 2008**, inclusive. The GRANTEE shall not be eligible for reimbursement for services rendered after the termination date of the Agreement.

- 2. No funds in addition to those provided for in the ORIGINAL AGREEMENT are authorized or allocated by this AMENDMENT TO AGREEMENT.

All provisions of the ORIGINAL AGREEMENT not specifically amended herein shall remain in full force and effect.

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**TOWN OF LAKE PARK
dba LAKE PARK HARBOR MARINA**

**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**

Mayor

Kenneth D. Haddad, Executive Director


Date

Date

Approved as to form and legality:

Approved as to form and legality:

Grantee Attorney



Commission Attorney

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**TOWN OF LAKE PARK
dba LAKE PARK HARBOR MARINA**

**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**

Mayor

Kenneth D. Haddad, Executive Director

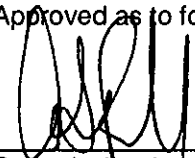
Date

Date

Approved as to form and legality:

Approved as to form and legality:

Grantee Attorney



Commission Attorney

Florida Fish and Wildlife Conservation Commission
Hurricane Damage Relief Grant Program

INVOICE

Invoice Date: _____

FWC Contract #: _____

Remit payment to:

Grantee:	
Address:	
City:	State: FL Zip:
FEID #:	Amount of Grant Award: \$

PRE-AWARD COSTS

Dates of Service	Cost Item	Amount
	Insurance Deductible	\$
	Debris Removal	\$
	Repair/Replace Equipment	\$
	Repair/Rebuild – Construction	\$
	Other:	\$

PROJECT COSTS

Dates of Service	Cost Item	Amount
	Debris Removal	\$
	Repair/Replace Equipment	\$
	Repair/Rebuild – Construction	\$
	Other:	\$

Total Costs: \$

Grantee Matching Funds: \$

Amount for Reimbursement: \$

I hereby certify that the above costs are true and valid costs incurred in accordance with the Grant Agreement, and that the matching funds, in-kind or cash, were utilized toward the project in this Grant Agreement.

Signed: _____
Project Manager

Date: _____

Mail to: Florida Fish and Wildlife Conservation Commission
Division of Law Enforcement
Boating and Waterways, MS 1M
620 S Meridian St.

FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION



RODNEY BARRETO
Miami

SANDRA T. KAUPE
Palm Beach

H.A. "HERKY" HUFFMAN
Enterprise

DAVID K. MEEHAN
St. Petersburg

KATHY BARCO
Jacksonville

RICHARD A. CORBETT
Tampa

BRIAN S. YABLONSKI
Tallahassee

KENNETH D. HADDAD, Executive Director
VICTOR J. HELLER, Assistant Executive Director

DIVISION OF LAW ENFORCEMENT
COLONEL JULIE JONES, Director
LT. COLONEL JIM BROWN, Deputy Director
LT. COLONEL DON HOLWAY, Deputy Director
LT. COLONEL JIM McCALLISTER, Deputy Director
LT. COLONEL MIKE WIWI, Deputy Director
(850)488-6251 TDD (850)488-9542

April 26, 2006

Patience Cohn, Project Manager
Lake Park Harbor Marina
535 Park Avenue
Lake Park, FL 33403

RE: Grants to Marinas Damaged During 2004 Hurricanes
FWC Contract # 05224

Dear Ms. Cohn:

Enclosed is an original of the fully executed Grant Agreement along with an Invoice Form. Please make copies of the form for your use along with copies of the Certificate of Completion form that is also included.

If Pre-Award Costs were awarded, simply complete the Invoice Form and the Certificate of Completion form and submit to the address indicated. Documentation that was submitted for Pre-Award Costs in the grant application package will be used for this request. If you were also awarded Proposed Costs, request for reimbursement is to be submitted when the Project is completed. Please remember to retain documentation for those costs or submit a detailed spreadsheet. Refer to Attachment B of the Grant Agreement for detailed information.

The invoices must go through a pre-audit prior to submission for payment. Please refer to the Payments Section of your Grant Agreement, and note the Commission has 30 days for review and approval. Hopefully, this review will take much less than 30 days. A check will be mailed to the address indicated in the Grant Agreement.

If you have any questions, please feel free to give me a call at 850.488.5600.

Sincerely

A handwritten signature in black ink that reads "Patricia Harrell".

Patricia Harrell, Boating Access Coordinator
Boating and Waterways
Division of Law Enforcement

/ph
Enclosures

Florida Fish and Wildlife Conservation Commission
Hurricane Damage Relief Grant Program

INVOICE

Invoice Date: _____

FWC Contract #: _____

Remit payment to:

Grantee:	
Address:	
City:	State: FL Zip:
FEID #:	Amount of Grant Award: \$

PRE-AWARD COSTS

Dates of Service	Cost Item	Amount
	Insurance Deductible	\$
	Debris Removal	\$
	Repair/Replace Equipment	\$
	Repair/Rebuild – Construction	\$
	Other:	\$

PROJECT COSTS

Dates of Service	Cost Item	Amount
	Debris Removal	\$
	Repair/Replace Equipment	\$
	Repair/Rebuild – Construction	\$
	Other:	\$

Total Costs: \$

Grantee Matching Funds: \$

Amount for Reimbursement: \$

I hereby certify that the above costs are true and valid costs incurred in accordance with the Grant Agreement, and that the matching funds, in-kind or cash, were utilized toward the project in this Grant Agreement.

Signed: _____
Project Manager

Date: _____

Mail to: FWC – Marina Grants Program
Invoice
P.O. Box 22105
Tampa, FL 33622-2105



**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**
HURRICANE DAMAGE RELIEF GRANT PROGRAM

CERTIFICATION OF COMPLETION STATEMENT

I, _____
(Print Name and Title)

representing _____
(Grantee)

do hereby certify under penalties of perjury, as provided in s. 837.012, Florida Statutes, that the Hurricane Damage Relief Grant Program project funded by FWC Contract No. _____ has been completed in compliance with all terms and conditions of said Grant Agreement; that all amounts payable for materials, labor and other charges against the project have been paid; and that no liens have been attached against the project.

(Signature) _____
(Date)

STATE OF FLORIDA, COUNTY OF (_____)

Personally appeared before me this _____ day of _____, 200____, who subscribed and swore to the above instrument in my presence.

Notary Public Name: _____

My commission expires: _____ (SEAL)

CERTIFICATE BY COMMISSION

I certify: That, to the best of my knowledge and belief, the work on the above-named project has been satisfactorily completed under the terms of the Grant Agreement.

Division: _____

By: _____ Date: _____

Name: _____

Title: _____

**HURRICANE DAMAGE RELIEF FOR MARINAS GRANT PROGRAM
GRANT AGREEMENT – Governmental Entities**

THIS AGREEMENT is entered into by and between the FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION, whose address is 620 South Meridian Street, Tallahassee, Florida 32399-1600, hereafter "COMMISSION," and the TOWN OF LAKE PARK, dba LAKE PARK HARBOR MARINA, a governmental entity whose address is 535 Park Avenue, Lake Park, Florida 33403, hereafter "GRANTEE".

WHEREAS, the state of Florida was impacted by four major hurricanes, Charley, Frances, Ivan, and Jeanne, during the 2004 hurricane season, and

WHEREAS, the Florida Legislature and the Governor of Florida approved five million dollars in funding to assist Florida's public marinas with recovery from the impacts of these hurricanes,

WHEREAS, the COMMISSION has been charged with the responsibility for administering the Hurricane Damage Relief for Marinas Grant Program, hereafter "Program", and

WHEREAS, the GRANTEE has applied for and been approved for reimbursement of costs incurred as the result of hurricane damages during these 2004 hurricanes.

NOW THEREFORE, the COMMISSION and the GRANTEE, for the considerations hereafter set forth, agree as follows:

SCOPE OF SERVICES

1. The GRANTEE shall complete the project as described in the grant application, Attachment A, hereafter "Project".
2. It is the GRANTEE's responsibility to contract, manage and inspect all aspects of the Project, including the construction contract, materials purchase, engineering, master plan or force account labor performed at any Project site.
3. The GRANTEE shall allow access to the Project site to the COMMISSION, its employees or agent for the duration for the purpose of site visit or inspection to verify the facility has been repaired as specified in Attachment A.
4. The GRANTEE agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be fully responsible for the payment of all monies due under any subcontract. It is understood and agreed by the GRANTEE that the COMMISSION shall not be liable to any sub-grantee (or subcontractor) for any expenses or liabilities incurred under the subcontract and that **the GRANTEE shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.**
5. The GRANTEE shall comply with all applicable federal, state, and local rules and regulations in providing services to the COMMISSION under this Agreement. The GRANTEE acknowledges that this requirement includes compliance with all applicable federal, state and local health and safety rules and regulations. The GRANTEE further agrees to include this provision in all subcontracts issued as a result of this Agreement.

PUBLIC ACCESS

6. Public access will continue to be provided for the period of at least five (5) years from the fully executed date of the Grant Agreement.

GRANTEE ELIGIBILITY

7. The GRANTEE shall be licensed as necessary to perform under this Agreement as may be required by law, rule, or regulation, and shall provide evidence of such compliance to the COMMISSION upon request.
8. By acceptance of this Agreement, the GRANTEE warrants that it has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good-faith performance as a responsible recipient, and that the GRANTEE shall comport with Chapter 287, F.S., and all other applicable rules and laws.

DUTIES OF THE COMMISSION

9. The COMMISSION's Program Administrator shall review and approve requests for reimbursement for when the Project has been deemed complete and in compliance with the terms of the Agreement and process the request for payment.

TERM OF AGREEMENT

10. This Agreement shall begin upon execution by both parties and end **December 31, 2007**, inclusive. A one-time extension to the Agreement may be allowed at the discretion of the COMMISSION. The request for the extension must be received, in writing, at least 60 days prior to the end date.
11. The GRANTEE shall execute this Agreement within 90 days of formal COMMISSION approval. Failure to execute this Agreement shall render the award of funds null and void, and shall result in termination of this Agreement.

COMPENSATION

12. For satisfactory completion of the Project by the GRANTEE under the terms of this Agreement, the COMMISSION shall pay the GRANTEE on a cost reimbursement basis in an amount not to exceed \$58,275.80.

ALLOWABLE COSTS

13. Allowable costs are costs allowed for eligible projects stipulated in the Policies and Guidelines of the Program, and includes documented costs incurred prior to the start of this Agreement. The Policies and Guidelines are incorporated herein by reference and available at the COMMISSION's Web site www.MyFWC.com/boating/grants/marinas.

PAYMENTS

14. The COMMISSION shall pay the GRANTEE for satisfactory service upon submission of an invoice for documented Pre-Award costs, and a final invoice for the total allowable costs, accompanied by required reports or deliverables, and after acceptance of services and deliverables in writing by the Commission's Program Administrator. **The invoice must be submitted within 30 days after completion of the Project.** The invoice shall include the FWC Contract Number and the Grantee's Federal Employer Identification (FEID) Number. An original and two (2) copies of the invoice shall be submitted. The COMMISSION shall not provide advance payment. All bills for amounts due under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.

NOTICE

25. Unless a notice of change of address is given, any and all notices shall be delivered to the parties at the following addresses:

GRANTEE

Town of Lake Park
dba Lake Park Harbor Marina
535 Park Avenue
Lake Park, FL 33403
Phone: (561) 881-3354
Fax: (561) 881-3355
Attn: Patience Cohn, Project Manager

COMMISSION

Fish and Wildlife Conservation Commission
Division of Law Enforcement
Boating and Waterways Section
620 South Meridian Street
Tallahassee, FL 32399-1600
Phone: (850) 488-5600
Fax: (850) 488-9284
Attn: Patricia Harrell, Program Administrator

AMENDMENT OR MODIFICATION

26. No waiver or modification of this Agreement or of any covenant, condition, or limitation herein contained shall be valid unless in writing and lawfully executed by the parties.
27. The COMMISSION may at any time, by written order designated to be a Modification, make any change in the work within the general scope of this Agreement (e.g., specifications, schedules, method or manner of performance, requirements, etc.). However, all Modifications are subject to the mutual agreement of both parties as evidenced in writing. Any Modification that causes an increase or decrease in the GRANTEE's cost or the term of the Agreement shall require a formal amendment.

RELATIONSHIP OF THE PARTIES

28. The GRANTEE shall perform as an independent agent and not as an agent, representative, or employee of the COMMISSION.
29. The GRANTEE covenants that it presently has no interest and shall not acquire any interest that would conflict in any manner or degree with the performance of services required.
30. The parties agree that there is no conflict of interest or any other prohibited relationship between the GRANTEE and the COMMISSION.

INSURANCE REQUIREMENTS

31. To the extent required by law, the GRANTEE will either be self-insured for Worker's Compensation claims, or will secure and maintain during the life of this Agreement, Workers' Compensation Insurance for all of its employees connected with the work of this project. If any work is subcontracted, the GRANTEE shall require the subcontractor similarly to provide Workers' Compensation Insurance for all of the latter's employees unless such employees are covered by the protection afforded by the GRANTEE. Such self-insurance program or insurance coverage shall comply fully with the Florida Workers' Compensation law. In case any class of employees engaged in hazardous work under this Agreement is not protected under Workers' Compensation statutes, the GRANTEE shall provide, and cause each subcontractor to provide, adequate insurance satisfactory to the COMMISSION, for the protection of his employees not otherwise protected.
32. Employers who have employees who are engaged in work in Florida must use Florida rates, rules, and classifications for those employees. In the construction industry, only corporate officers of a corporation or any group of affiliated corporations may elect to be exempt from workers' compensation coverage requirements. Such exemptions are limited to a maximum of three per corporation and each exemption holder must own at least 10% of the corporation. Independent

contractors, sole proprietors and partners in the construction industry cannot elect to be exempt and must maintain workers' compensation insurance.

33. The GRANTEE, as an independent agent and not an agent, representative, or employee of the COMMISSION, agrees to carry adequate liability and other appropriate forms of insurance. The COMMISSION shall have no liability except as specifically provided in this Agreement.

CANCELLATION UNDER CHAPTER 119, FLORIDA STATUTES

34. This Agreement may be unilaterally canceled by the COMMISSION for refusal by the GRANTEE to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the GRANTEE in conjunction with this Agreement.

PUBLIC RECORDS OF NONGOVERNMENT CONTRACTORS

35. All records in conjunction with this contract shall be public records and shall be treated in the same manner as other public records are under Chapter 119, Florida Statutes.

RECORD KEEPING REQUIREMENTS

36. The GRANTEE shall maintain accurate books, records, documents and other evidence that sufficiently and properly reflect all direct and indirect costs of any nature expended in the performance of this Agreement, in accordance with generally accepted accounting principals. The GRANTEE shall allow the COMMISSION, the State, or other authorized representatives, access to periodically inspect, review or audit such documents as books, vouchers, records, reports, canceled checks and any and all similar material. Such audit may include examination and review of the source and application of all funds whether from the state, local or federal government, private sources or otherwise. These records shall be maintained for five (5) years following the close of this Agreement. In the event any work is subcontracted, the GRANTEE shall require each subcontractor to similarly maintain and allow access to such records for audit purposes.

LIABILITY

37. Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of Section 768.28, Florida Statutes.

NON-DISCRIMINATION

38. No person, on the grounds of race, creed, color, national origin, age, sex, or disability, shall be excluded from participation in, be denied the proceeds or benefits of, or be otherwise subjected to discrimination in performance of this Agreement.

PROHIBITION OF DISCRIMINATORY VENDORS

39. In accordance with Section 287.134, Florida Statutes, an entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

PUBLIC ENTITY CRIMES

40. In accordance with Section 287.133(2)(a), F.S., a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not perform work as a grantee, contractor, supplier, subcontractor, consultant or by any other manner under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, F.S., for Category Two, for a period of 36 months from the date of being placed on the convicted vendor list.

PROHIBITION OF UNAUTHORIZED ALIENS

41. The employment of unauthorized aliens by any contractor/vendor is considered a violation of Section 274A(e) of the Immigration and Nationality Act. If the Contractor/vendor knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement. The GRANTEE shall be responsible for including this provision in all subcontracts with private organizations issued as a result of this Agreement.

PRIDE

42. It is expressly understood and agreed that any articles which are the subject of, or required to carry out, this Contract shall be purchased from the corporation identified under Chapter 946, F.S., if available, in the same manner and under the same procedures set forth in Section 946.515(2), (4), F.S.; and for purposes of this Contract the person, firm or other business entity carrying out the provisions of this Contract shall be deemed to be substituted for this agency insofar as dealings with such corporation are concerned.

The "Corporation identified" is PRISON REHABILITATIVE INDUSTRIES AND DIVERSIFIED ENTERPRISES, INC. (P.R.I.D.E.) which may be contacted at:

P.R.I.D.E.
12425 28th Street North
St. Petersburg, Florida 33716
Phone (727) 572-1987

NON-ASSIGNMENT

43. This Agreement is an exclusive contract for services and may not be assigned in whole or in part without the written approval of the COMMISSION.

PERFORMANCE AND REMEDIES

44. The GRANTEE shall perform the services in a proper and satisfactory manner as determined by the COMMISSION.
45. It is understood by the parties that remedies for damages or any other remedies provided for herein shall be construed to be cumulative and not exclusive of any other remedy otherwise available under law.

SEVERABILITY AND CHOICE OF VENUE

46. This Agreement has been delivered in the State of Florida and shall be construed in accordance with the laws of Florida. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining

provisions of this Agreement. Any action in connection herewith, in law or equity, shall be brought in Leon County, Florida.

NO THIRD PARTY RIGHTS

47. The parties hereto do not intend nor shall this Agreement be construed to grant any rights, privileges or interest to any third party.

JURY TRIAL WAIVER

48. As consideration of this Agreement, the parties hereby waive trial by jury in any action or proceeding brought by any party against any other party pertaining to any matter whatsoever arising out of or in any way connected with this Agreement.

FEDERAL/FLORIDA SINGLE AUDIT ACTS REQUIREMENTS

49. In accordance with section 215.97, Florida Statutes, the Florida Single Audit Act requires all non-State organizations that are recipients of State financial assistance to comply with the audit requirements of the Act. In addition, recipients and subrecipients of federal financial assistance must comply with the Federal Single Audit Act requirements of OMB Circular A-133. Therefore, the GRANTEE shall be required to comply with the audit requirements outlined in Attachment C, titled Requirements of the Federal and Florida Single Audit Acts, attached hereto and made a part of the Agreement, as applicable.

50. In accordance with section 216.347, Florida Statutes, the GRANTEE is hereby prohibited from using funds provided by this Agreement for the purpose of lobbying the Legislature, the judicial branch or a state agency.

ENTIRE AGREEMENT

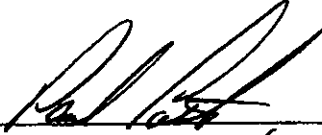
51. This Agreement with all incorporated attachments and exhibits represents the entire agreement of the parties. Any alterations, variations, changes, modifications or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing, and duly signed by each of the parties hereto, unless otherwise provided herein.

(Remainder of page intentionally left blank.)

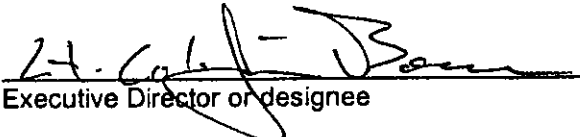
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed through their duly authorized signatories on the day and year last written below.

TOWN OF LAKE PARK
dba LAKE PARK HARBOR MARINA

FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION



Signature



Executive Director or designee

4/19/06

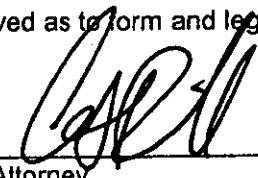
Date

4/24/06

Date

Paul Castro - Mayor

Name & Title (Print)

Approved as to form and legality:


FWC Attorney

Town of Lake Park

Grantee Name

535 Park Ave

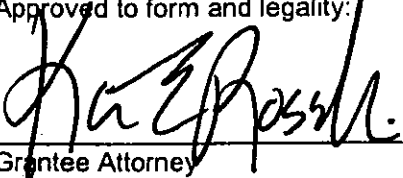
Address

Lake Park, FL 33403

City, State, and Zip Code

59 - 6000355

Federal Employer Identification Number (FEID)

Approved to form and legality:


Grantee Attorney

List of attachments/exhibits included as part of this Agreement:

- Attachment A: Grant Application #3703659
- Attachment B: Comptroller Cost Reimbursement Requirements
- Attachment C: Federal/Florida Single Audit Act Requirements
- Exhibit 1: Funds awarded pursuant to agreement
- Attachment D: Certification of Completion Form

ATTACHMENT A

**GRANT APPLICATION
NUMBER 3703659**

**Town of Lake Park,
dba Lake Park Harbor Marina**

**ATTACHMENT C
 FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION
 MARINAS DAMAGED IN 2004 HURRICANES
 GRANT APPLICATION**



Fill in all sections that apply - Leave all other sections blank

3703659

I - APPLICANT INFORMATION			
a. Marina/Facility Name: Lake Park Harbor Marina			
b. County: Palm Beach County		f. Project Manager Name: Patience Cohn	
c. Federal Employer Id. No.: 596000355		Project Manager Title: Harbor Marina Manager	
d. Applicant Name: Town of Lake Park Applicant Title:		g. Mailing Address: 535 Park Ave City: Lake Park Zip Code: 33403	
e. Applicant Address: 105 Lake Shore Dr City: Lake Park Zip Code: 33403		h. Telephone No.: 561-881-3354 Fax No.: 561-881-3355 Suncom No.: 264-3354 i. E-mail: pcohn@lakeparkflorida.com	

II - PROJECT SUMMARY				
a. Type of Costs:	<input checked="" type="checkbox"/> Pre-Award		<input checked="" type="checkbox"/> Proposed Costs	
b. Type of Eligible Project:	<input checked="" type="checkbox"/> Repair/rebuild - insurance deductibles <input type="checkbox"/> Debris removal - insurance deductibles <input type="checkbox"/> Repair/replace equipment - insurance deductibles		<input type="checkbox"/> Repair/rebuild - insurance deductibles <input checked="" type="checkbox"/> Debris removal - insurance deductibles <input type="checkbox"/> Repair/replace equipment - insurance deductibles	
c. Total Damages/ Cost:	Total Cost of Damages: <u>\$25000.00</u>	Amount of Uninsured Damages: \$ _____	Amount of Deductible (if app.) \$ _____	Amount Requested <u>\$0.00</u>
				Total Cost of Damages: <u>\$100000.00</u>
				Amount of Uninsured Damages: <u>\$100000.00</u>
				Amount of Deductible <u>\$300000.00</u>
				Amount Requested <u>\$100,000.00</u>
d. Loss	% of Uninsured Damages to Total Cost of Damages _____	% of Uninsured Damages vs. Amount Requested _____		% of Total Cost of Damages vs. Uninsured Losses <u>100%</u>
				% of Uninsured Damages vs. Amount Requested <u>100.00%</u>
e. Reimbursed: Insurance \$ _____ FEMA <u>\$25000.00</u> Grants \$ _____ Other \$ _____ Specify: _____				

f. Brief Description of the Project:

January 2004 the marina was dredged to a mean 8' during the rebuild of the marina and the construction of 2 boat ramps. After hurricanes Frances and Jean the marina depth in the north west basin and near the boat ramps had changed dramatically.

III - NEED ASSESSMENT

a. Assess/Describe damages:

<u>103</u> Number of wet slips	_____ Number of wet slips damaged	_____ % of wet slips damaged
_____ Number of dry stack slips	_____ Number of dry stack slips damaged	_____ % of dry stack slips damaged
<u>2</u> Number of boat ramp lanes	_____ Number of boat ramp lanes damaged	_____ % of boat ramp lanes damaged

Describe any damages to fueling facilities and what repairs were needed:

Describe any damages to public restrooms, showers or laundry facilities and what repairs were needed:

2 Number of environmental educational kiosks 0 Number of environmental educational kiosks damaged

Briefly describe the kiosks: The ramp building and the ship store each have an area dedicated to informational incl, clean boating habits and manatee speed zone maps. We are presently partnering with the Water Management District to install a Kiosk outside next to the boat ramps

Describe debris created by hurricane damaged to be removed and provide estimates or actual size/weight of debris: Dredge material will not have estimate until we proceed

Describe any equipment that was damaged or destroyed and with what facilities or services it is associated:

b. Describe other vital services the marina was providing that are not currently available to the public since the damage:

The silted areas have restricted use and access to certain slips and type of boats

IV - PUBLIC SERVICES

a. Answer Yes or No to the following and provide information requested to describe the services provided:

Yes No

Are at least 90 percent of the slips at the marina open to the general public on a first-come, first-served basis, pursuant to Rule 18-21.011, F.A.C.?

Is the marina a designated "Clean Marina" under the Clean Marina Program within the Florida Department of Environmental Protection? If so, attach documentation that verifies the designation.

Does the marina provide services to the public on a first-come, first-served basis as follows:

Yes No

Sewage pump-outs? Method (Direct/Mobile): direct Number: 2 Method (Direct/Mobile): _____ Number: _____

Fueling facilities? Number: 1

Repair facilities? Type: _____ Number: _____

Public restrooms? Type: Standard Number: 3 Type: ADA Number: 4

Public showers? Type: ADA Number: 4

Public laundry facilities? Type: _____ Number: 2

Environmental educational kiosks, signs, and other displays, such as how to identify sea grasses and how to avoid that area, manatees, littering?

b. Describe how this marina provided vital services prior to the damages and how funding from this grant will benefit public access to waterways in this area: The marina recently purchased land and redesigned it's facility to make the newly purchased land trailer parking. This is an enormous need in Palm Beach County. If the silt build up is not removed and continues to build up the ramps could become unusable to all but the smallest boats

V - BUDGET				
a. Has a detailed cost estimate been developed for this project? If yes, attach a copy to application.				
<input type="checkbox"/> Yes, Preliminary <input type="checkbox"/> Yes, Final <input checked="" type="checkbox"/> No				
b. PROJECT COST - SOFT (NON CASH) FUNDS				
Cost Item	Applicant	Other (List in Section VI)	Do Not Use This Column	TOTAL
Administration (no more than 5%)	\$ 2,000.00	\$		\$
In-Kind Engineering/Construction Management (no more than 10%)	\$ 6,000.00	\$		\$
In-Kind Labor, Materials, or Equipment	\$	\$		\$
Insurance deductibles - costs incurred by claimant (not to exceed 1.6%)	\$	\$		\$
Total Soft Funds	\$ 8,000.00	\$		\$

c. PROJECT COST - HARD (CASH) FUNDS				
Cost Item	Applicant	Other (List in Section VI)	Amount Requested	TOTAL
Planning/Engineering	\$	\$	\$	\$
Implementing/ Construction	\$	\$	\$	\$
Other: Floating Dock & Awnings	\$	\$	\$	\$
Total Hard Funds	\$	\$	\$	\$
d. TOTAL FUNDS	\$ 8,000.00	\$	\$ 100,000	\$ 108,000

VI - OTHER SOURCE OF FUNDS (STATUS)	
a. <input type="checkbox"/> Federal <input type="checkbox"/> State/Local <input type="checkbox"/> Loan Agency: _____ b. Grant Name: _____ Amount \$ _____ c. Approval Status: <input type="checkbox"/> Approved <input type="checkbox"/> Pending <input type="checkbox"/> Intend to Apply, Date: _____	
a. <input type="checkbox"/> Federal <input type="checkbox"/> State/Local <input type="checkbox"/> Loan Agency: _____ b. Grant Name: _____ Amount \$ _____ c. Approval Status: <input type="checkbox"/> Approved <input type="checkbox"/> Pending <input type="checkbox"/> Intend to Apply, Date: _____	

VII - PERMITS STATUS	Pending	Approved	Exempt
a. Florida Department of Environmental Protection, other than those listed below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Florida Fish and Wildlife Conservation Commission	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. U.S. Army Corps of Engineers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Local, Water Management Districts, and Others (if needed)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

VIII - PERMITS AND LEASES	Number	Attached
a. Florida Department of Environmental Protection Environmental Resource Permit (ERP) or Wetlands Resource Permit (WRP)		<input type="checkbox"/>
b. Submerged Lands Lease	deeded	<input type="checkbox"/>

c. PROJECT COST - HARD (CASH) FUNDS				
Cost Item	Applicant	Other (List in Section VI)	Amount Requested	TOTAL
Planning/Engineering	\$	\$	\$	\$
Implementing/ Construction	\$	\$	\$	\$
Other:	\$	\$	\$	\$
Total Hard Funds	\$	\$	\$	\$
d. TOTAL FUNDS	\$	\$	\$ 100,000.00	\$

VI - OTHER SOURCE OF FUNDS (STATUS)	
a. <input type="checkbox"/> Federal <input type="checkbox"/> State/Local <input type="checkbox"/> Loan Agency:	Amount \$ _____
b. Grant Name:	Amount \$ _____
c. Approval Status: <input type="checkbox"/> Approved <input type="checkbox"/> Pending <input type="checkbox"/> Intend to Apply, Date: _____	
a. <input type="checkbox"/> Federal <input type="checkbox"/> State/Local <input type="checkbox"/> Loan Agency:	Amount \$ _____
b. Grant Name:	Amount \$ _____
c. Approval Status: <input type="checkbox"/> Approved <input type="checkbox"/> Pending <input type="checkbox"/> Intend to Apply, Date: _____	

VII - PERMITS STATUS	Pending	Approved	Exempt
a. Florida Department of Environmental Protection, other than those listed below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Florida Fish and Wildlife Conservation Commission	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. U.S. Army Corps of Engineers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Local, Water Management Districts, and Others (if needed)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

VIII - PERMITS AND LEASES	Number	Attached
a. Florida Department of Environmental Protection Environmental Resource Permit (ERP) or Wetlands Resource Permit (WRP)		<input type="checkbox"/>
b. Submerged Lands Lease	deeded	<input type="checkbox"/>

IX - APPLICATION ATTACHMENTS CHECKLIST		
Inc.	N/A	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	a. Cover Letter: application transmittal cover letter (Identify priority rank with multiple applications).
<input type="checkbox"/>	<input checked="" type="checkbox"/>	b. Project Proposal: a detailed description of project as outlined in the application instructions.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	c. Delegation: If someone other than the Applicant is signing the application, attach a letter, adopted resolution, or other notifications authorizing the representative to sign the application and/or that the Project Manager has the authority to administer the grant on behalf of the applicant.
<input type="checkbox"/>	<input type="checkbox"/>	d. Boundary Map: indicate boundary of the project area.
<input type="checkbox"/>	<input type="checkbox"/>	e. Site Control Documentation: (e.g. a deed, lease, results of title search, etc. for the project site.)
<input type="checkbox"/>	<input type="checkbox"/>	f. Photographs of Damages (sufficient to damages incurred during the 2004 hurricane season)
<input type="checkbox"/>	<input type="checkbox"/>	g. Permits: Photocopies of necessary project permit(s) or permit application(s). If exempt, provide notification of exemption from permitting agency.
<input type="checkbox"/>	<input type="checkbox"/>	h. Detailed Cost Estimate: Cost estimate in the form of a formal bid, written quote from proposed vendor or an engineer's cost estimate.
<input type="checkbox"/>	<input type="checkbox"/>	i. Plans: preliminary design/engineering plans (if completed).
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	j. One (1) original application.

Mail application to: Florida Fish and Wildlife Conservation Commission, Marine Grants Program
 PO Box 22105, Tampa, FL 33622-2105

APPLICANT SIGNATURE

Application is hereby made for the activities described herein. I do hereby certify that to the best of my knowledge and belief, that the documentation and information is true, complete, and accurate.

I also certify the following:

- That 90 percent of the slips and associated services at the named facility are available to the general public on a first-come, first served basis, such they are available for use with no qualifying requirements such as club membership, stock ownership, or equity interest, with no longer than one-year rental terms and with no automatic renewal rights or conditions.
- The marina will continue to provide public access, as described above, for at least five (5) years.
- Lease fee payments for sovereign submerged lands leases are current
- No unresolved violations of ERP or WRP at the facility

By signature below, the Applicant agrees to comply with all applicable federal, state, and local laws in conjunction with this proposal and resulting project so approved.

Paul Carlisle, Town Manager

Print/Type Name

Title

Applicant Signature

Date

STATE OF FLORIDA, COUNTY OF Palm Beach
 Personally appeared before me this 25th day of January, 2006, Paul Carlisle, who subscribed and swore to the above instrument in my presence.
 Notary Public Name: Stephanie Thomas My commission expires: 8/11/07

NOTE: Instruction and further information regarding this application and the Florida Fish and Wildlife Conservation Commission, Marina Grants Program can be found in the Policies and Guidelines, or contact the Program Administrator, Florida Fish and Wildlife Conservation Commission, 620 South Meridian Street, Tallahassee, FL 32399-1600 - Telephone (850) 488-5600.



ACTUAL COST OF MARINA PROJECT

October 1998 through January 2002

PHASE I	\$ 383,785.82
PHASE II	\$1,213,062.80
PHASE III	<u>\$ 601,918.28</u>
	\$2,198,766.80

ATTACHMENT B

Comptroller Contract Payment Requirements Department of Financial Services, Bureau of Accounting and Auditing Voucher Processing Handbook (10/07/97) Cost Reimbursement Contracts

Invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category (salary, travel, expenses, etc.) Supporting documentation must be provided for each amount for which reimbursement is being claimed indicating that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved contract budget should be reimbursed.

Listed below are examples of types of documentation representing the minimum requirements:

- (1) Salaries: A payroll register or similar documentation should be submitted. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.
- (2) Fringe Benefits: Fringe Benefits should be supported by invoices showing the amount paid on behalf of the employee (e.g., insurance premiums paid). If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown.

Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.
- (3) Travel: Reimbursement for travel must be in accordance with Section 112.061, Florida Statutes, which includes submission of the claim on the approved State travel voucher or electronic means.
- (4) Other direct costs: Reimbursement will be made based on paid invoices/receipts. If nonexpendable property is purchased using State funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with Department of Management Services Rule 60A-1.017, Florida Administrative Code, regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in Section 273.02, Florida Statutes, for subsequent transfer to the State.
- (5) In-house charges: Charges which may be of an internal nature (e.g., postage, copies, etc.) may be reimbursed on a usage log which shows the units times the rate being charged. The rates must be reasonable.
- (6) Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

Pursuant to 216.346, Florida Statutes, a contract between state agencies including any contract involving the State University system or the State Community College system, the agency receiving the contract or grant moneys shall charge no more than 5 percent of the total cost of the contract or grant for overhead or indirect cost or any other cost not required for the payment of direct costs.

ATTACHMENT C**REQUIREMENTS OF THE FLORIDA AND FEDERAL SINGLE AUDIT ACTS**

The administration of resources awarded by the Commission to the Grantee (recipient) may be subject to audits and/or monitoring by the Commission as described in this section.

MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Commission staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Commission. In the event the Commission determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Commission staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Comptroller or Auditor General.

AUDITS**PART I: FEDERALLY FUNDED**

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

In the event that the recipient expends \$500,000 or more in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this agreement indicates Federal resources awarded through the Commission by this agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from Commission. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions OMB Circular A-133, as revised, will meet the requirements of this part.

In connection with the audit requirements addressed in Part I, paragraph 1., the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.

If the recipient expends less than \$500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than \$500,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than Federal entities).

PART II: STATE FUNDED

This part is applicable if the recipient is a non-state entity as defined by Section 215.97(2)(l), Florida Statutes.

In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such recipient, the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Executive Office of the Governor and the Comptroller; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this agreement indicates state financial assistance awarded through the Commission by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Commission other state agencies, and other non-state entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-state entity for Federal program matching requirements.

In connection with the audit requirements addressed in Part II, paragraph 1, the recipient shall ensure that the audit complies with the requirements of Section 215.97(7), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2)(d), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

If the recipient expends less than \$500,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).

PART III: OTHER AUDIT REQUIREMENTS

None.

PART IV: REPORT SUBMISSION

Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this agreement shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

The Commission at the following address:

Audit Director
Florida Fish and Wildlife Conservation Commission
Bryant Building, Room 170
620 S. Meridian St.
Tallahassee, FL 32399-1600

The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

Pursuant to Section .320 (f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320 (c), OMB Circular A-133, as revised, and any management letters issued by the auditor, to the Commission at the following address:

Audit Director
Florida Fish and Wildlife Conservation Commission
Bryant Building, Room 170
620 S. Meridian St.
Tallahassee, FL 32399-1600

Copies of financial reporting packages required by PART II of this agreement shall be submitted by or on behalf of the recipient directly to each of the following:

The Commission at the following address:

Audit Director
Florida Fish and Wildlife Conservation Commission
Bryant Building, Room 170
620 S. Meridian St.
Tallahassee, FL 32399-1600

The Auditor General's Office at the following address:

Auditor General's Office
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Copies of reports or the management letter required by PART III of this agreement shall be submitted by or on behalf of the recipient directly to:

The Commission the following address:

Audit Director
Florida Fish and Wildlife Conservation Commission
Bryant Building, Room 170
620 S. Meridian St.
Tallahassee, FL 32399-1600

Any reports, management letter, or other information required to be submitted to the Commission pursuant to this agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

Recipients, when submitting financial reporting packages to the Commission for audits done in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

Contact the Commission's Audit Director by phone at (850) 488-6068.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five (5) years from the date the audit report is issued, and shall allow the Commission or its designee, Comptroller, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Commission or its designee, Comptroller, or Auditor General upon request for a period of five (5) years from the date the audit report is issued, unless extended in writing by the Commission.

EXHIBIT – 1

FEDERAL RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

None.

COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:

None.

STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

MATCHING RESOURCES FOR FEDERAL PROGRAMS:

None.

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:

State Agency:	Florida Fish and Wildlife Conservation Commission
State Program:	Hurricane Relief Damage Grant Program
CSFA No.:	77.028
Recipient:	Town of Lake Park dba LAKE PARK HARBOR MARINA
Amount:	\$58,275.80

COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:

1. Public access must continue to be provided for the period of at least five (5) years from the fully executed date of the Grant Agreement.
2. Recipient must comply with the Policies and Guidelines, incorporated herein by reference and available at the COMMISSION's Web site www.MyFWC.com/boating/grants/marinas.
3. Recipient must comply with all Commission rules, policies and procedures as well as all other state and federal rules.

NOTE: Section .400(d) of OMB Circular A-133, as revised, and Section 215.97(5)(a), Florida Statutes, require that the information about Federal Programs and State Projects included in Exhibit 1 be provided to the recipient.



**FLORIDA FISH AND WILDLIFE
CONSERVATION COMMISSION**
HURRICANE DAMAGE RELIEF GRANT PROGRAM

CERTIFICATION OF COMPLETION STATEMENT

I, _____
(Print Name and Title)

representing _____
(Grantee)

do hereby certify under penalties of perjury, as provided in s. 837.012, Florida Statutes, that the Hurricane Damage Relief Grant Program project funded by FWC Contract No. _____ has been completed in compliance with all terms and conditions of said Grant Agreement; that all amounts payable for materials, labor and other charges against the project have been paid; and that no liens have been attached against the project.

(Signature) _____
(Date)

STATE OF FLORIDA, COUNTY OF (_____)

Personally appeared before me this _____ day of _____, 200____, who subscribed and swore to the above instrument in my presence.

Notary Public Name: _____

My commission expires: _____ (SEAL)

CERTIFICATE BY COMMISSION

I certify: That, to the best of my knowledge and belief, the work on the above-named project has been satisfactorily completed under the terms of the Grant Agreement.

Division: _____

By: _____ Date: _____

Name: _____

Title: _____

RESOLUTION NO. 22.04.06

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AUTHORIZING THE MAYOR TO EXECUTE A FINANCIAL ASSISTANCE AGREEMENT BETWEEN THE TOWN OF LAKE PARK AND THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION FOR THE PARTIAL FUNDING OF THE COSTS OF DREDGING THE LAKE PARK HARBOR MARINA BASIN; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park (Town) is a municipal corporation of the State of Florida with such power and authority as has been conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town has applied for and received financial assistance from the Florida Fish and Wildlife Conservation Commission to partially fund the costs of dredging the Lake Park Harbor Marina Basin; and

WHEREAS, the parties have agreed to reduce their agreement with respect to the funding of the dredging work, to writing which is memorialized in the Agreement attached hereto and incorporated herein as **Exhibit "A"**; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK:

Certification
I, Vivian Mendez Clerk of the Town of Lake Park Florida, do hereby certify that the foregoing is a true and correct copy of the original instrument as contained in the official records of the Town. Witness my hand and the Official Seal of the Town of Lake Park This 19 day of April, 2006
Vivian Mendez
Town Clerk
TOWN OF LAKE PARK
SEAL
FLORIDA

SECTION 1.

The whereas clauses are hereby incorporated as true and correct as the findings of fact and conclusions of law of the Town Commission.

SECTION 2.

That Mayor is hereby authorized and directed to execute the Interlocal Agreement with Florida Fish and Wildlife Conservation Commission which is attached hereto as **Exhibit "A."**

SECTION 3.

This Resolution shall take effect immediately upon its adoption.

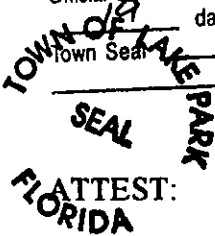
The foregoing Resolution was offered by Vice-Mayor Daly, who moved its adoption. The motion was seconded by Commissioner Osterman and upon being put to a roll call vote, the vote was as follows:

	AYE	NAY
MAYOR PAUL W. CASTRO	<u>X</u>	___
VICE-MAYOR ED DALY	<u>X</u>	___
COMMISSIONER CHUCK BALIUS	<u>X</u>	___
COMMISSIONER JEFF CAREY	<u>X</u>	___
COMMISSIONER PATRICIA OSTERMAN	<u>X</u>	___

The Town Commission thereupon declared the foregoing Resolution NO. 22-04-06 duly passed and adopted this 19 day of April, 2006.

Vivian Mendez Clerk of the Town of Lake Park Florida, do hereby certify that the foregoing is a true and correct copy of the original instrument as contained in the official records of the Town. Witness my hand and the Official Seal of the Town of Lake Park This

day of April, 2006



Vivian Mendez
Town Clerk

TOWN OF LAKE PARK, FLORIDA

BY: Paul W. Castro
PAUL W. CASTRO
MAYOR

Vivian Mendez
Vivian Mendez
TOWN CLERK



Approved as to form and legal sufficiency:

BY: Thomas J. Baird
THOMAS J. BAIRD
TOWN ATTORNEY

TAB 7

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|---|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input checked="" type="checkbox"/> CONSENT AGENDA |
|---|---|

SUBJECT: Request Authorization to Utilize Various Funds to Assist in Refurbishing Ilex Park

RECOMMENDED MOTION/ACTION: Approve

Approved by Town Manager *W. Davis* Date: 11/1/07

Name/Title

Date of Actual Submittal

Originating Department: Town Manager	Costs: \$ N/A Funding Source: Acct. #	Attachments:
Department Review: <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> Marina _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case _____: Please initial one.

Summary Explanation/Background: Staff is proposing to begin the first phase of refurbishing Ilex Park utilizing various surplus funds identified. The initial scope of work would include the installation of a new irrigation system and sod.

The Town Commission recently approved a contract to landscape the raised planters on the eastern boundary of Lake Shore Park utilizing \$16,000+ dollars of the \$26,000+ dollars collected as a result of the Bev Smith Ford Tree Mitigation Contribution.

Additionally, Northlake Task Force Member Commissioner Jeff Carey advised staff that the Northlake Task Force does not require the Town's annual \$5,000 contribution this fiscal year. Since the Commission budgeted the \$5,000 solely for this purpose, staff is requesting authorization to utilize the funds to begin the refurbishing of Ilex Park.

Staff requests authority to utilize the balance of the dollars of the Bev Smith Ford Tree Mitigation Contribution, as well as the Northlake Task Force \$5,000 contribution to fund the initial phase of refurbishing Ilex Park.

TAB 8

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: 11/07/07

Agenda Item No.

- | | |
|---|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input checked="" type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input checked="" type="checkbox"/> CONSENT AGENDA |
|---|---|

SUBJECT: Resolution to add the position of Accountant/Business Tax Coordinator and job description to the Town Classification and Pay Plan.

RECOMMENDED MOTION/ACTION: Approve attached resolution.

Submitted by Finance Director *Carmen Costello* Date: 11/1/07

Approved by Town Manager *H. Davis* Date: 11/1/07

Originating Department: Finance	Costs: \$ Funding Source: Acct. #	Attachments: Copy of Resolution and Job Description
Department Review: <input type="checkbox"/> Town Attorney <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input checked="" type="checkbox"/> Finance <u><i>AMC</i></u> <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> PBSO _____	<input checked="" type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input checked="" type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ OR Not applicable in this case _____: Please initial one.

Summary Explanation/Background:

Currently there is a part time position within the Finance Department which handles the responsibilities of business tax receipts, grant reporting and various accounting duties as assigned for which there is no classification. The aforementioned resolution will add the appropriate title and job description to the Town Classification Pay Plan.

There is no budgetary impact as a result of this action as the position is already included in the current year budget.

RESOLUTION 86-11-07

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, REVISING THE TOWN CLASSIFICATION AND PAY PLAN TO ADD THE POSITION OF ACCOUNTANT/BUSINESS TAX COORDINATOR AND CORRESPONDING JOB DESCRIPTION; PROVIDING FOR THE PUBLICATION OF AN UPDATED CLASSIFICATION AND PAY PLAN; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park is a duly constituted municipality organized and existing under the laws of the State of Florida and Chapter 166, Fla. Stat; and

WHEREAS, the Classification and Pay Plan is based upon similarity of duties performed and responsibilities assumed, so that the same qualifications are reasonably required for the same schedule of pay, and are equally applied to all positions in the same class; and

WHEREAS, it is necessary to provide an updated listing of certain current titles and classifications within the Town service,

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, AS FOLLOWS:

Section 1. The foregoing recitals are hereby incorporated as if fully set forth herein.

Section 2. The Classification and Pay Plan is revised to add the position of Accountant/Business Tax Coordinator and corresponding job description. A copy of the job description is attached hereto as Exhibit A.

Section 3. The salary range shall be set at the same range as that of Accountant which is \$34,624.51 to \$50,604.75.

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

ACCOUNTANT/BUSINESS TAX COORDINATOR

CLASSIFICATION CODE: 201
PAY GRADE:
DEPARTMENT: FINANCE

CHARACTERISTICS OF THE CLASS:

Under the administrative direction of the Finance Director, performs a variety of complex administrative and technical accounting functions in support of maintaining the fiscal records and systems of the Town. Is supervised by the Finance Director and performs related duties as directed. This is a non-exempt position.

EXAMPLES OF ESSENTIAL FUNCTIONS:

The list of essential functions, as outlined herein, is intended to be representative of the tasks performed within this classification. It is not necessarily descriptive of anyone position in the class. The omission of an essential function does not preclude management from assigning duties not listed herein if such functions are a logical assignment to this position.

Grants Coordination –

- Establishes and maintains all grant folders.
- Prepares, submits and maintains all information including requests for funds and reports for all grants that are submitted on-line.
- Provides all financial reports relating to grants.
- Prepare an Excel schedule of Federal, State and Local Grants at fiscal year end for the annual audit.

Department Policies and Procedures –

- Develops, updates and maintains operating policies and procedures for the Department.

Accounting Schedules and Reports

- Prepares financial reports required by the State
- Prepares the annual un-audited statistical report that is included in the annual audit report each year.
- Prepares various accounting analyses and reports as needed.

Local Business Tax Receipts (Previously known as Occupational Licenses)–

- Makes the final review of all applications for Local Business Tax Receipts.
- Issues all Local Business Tax Receipts.
- Maintains and updates the physical Tax Receipts files for changes and updates.
- Maintains Management Information System for Local Business Tax Receipts.

- ** Enters all required information, including all cash receipts.
- ** Issues all needed reports from the system.
- ** Notifies each business of renewals.
- ** Notifies delinquent businesses of late fees and other penalties.
- Maintains maps and pictures of all commercial business locations.
 - ** Updates the information annually.
 - ** Compares property owner information with the Property Appraiser's web site.
 - ** Compares current businesses with the Management Information System data.
 - ** Notifies all current property and business owners that do not have current Business Tax Receipts to apply for them at the Community Development Department.

REQUIREMENTS:

Education and Experience:

Bachelor's degree from an accredited college or university in Accounting, Finance or Business Administration. Certified Licensing Official (CLO) certification preferred.

Knowledge, Skills and Abilities:

- At least one year of accounting experience.
- Computer skills, including Excel, Word and experience in at least one electronic accounting system application.
- Excellent writing and speaking skills

PHYSICAL REQUIREMENTS:

While performing the duties of this job, the employee is frequently required to sit and talk or hear, use hands to finger, handle or feel objects, tools, or controls, and to reach with hands and arms. The employee is occasionally required to walk. The employee must occasionally lift and or move up to ten pounds. Specific vision abilities required by this job include close vision and the ability to adjust focus.

ENVIRONMENTAL REQUIREMENTS:

Tasks performed without exposure to adverse environmental conditions (dirt, cold, rain, fumes).

It is the policy of the Town of Lake Park to prohibit discrimination on the basis of race, color, religion, gender, national origin, age, political affiliation, physical or mental disability (where the disabled persons are able to perform the work they are seeking with reasonable accommodation), marital status, familial status, or sexual orientation, or any other form of unlawful discrimination, except when such condition is a bona fide occupational qualification. Such employment practices include, but are not limited to, the recruitment, hiring, compensation, assignment, training, promotion, demotion, discipline or dismissal of employees.

TAB 9

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|---|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input checked="" type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input checked="" type="checkbox"/> CONSENT AGENDA |
|---|---|

SUBJECT: Resolution Authorizing and Directing the Mayor to Execute the Access Channel Services and Support Agreement with Telvue Corp., Addendum and Amendment to Agreement

RECOMMENDED MOTION/ACTION: Approve

Approved by Town Manager W. J. Davis Date: 11/2/07

Name/Title

Date of Actual Submittal

Originating Department: Town Manager	Costs: \$ N/A Funding Source: Acct. # _____	Attachments: Resolution, Agreement, Amendment and Addendum
Department Review: <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> Marina _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

Summary Explanation/Background: The previous TelVue Contract has expired, and staff has determined that it is in the best interest of the Town to renew said contract, which includes an amendment and addendum as outlined in the attached.

RESOLUTION NO. 87-11-07

RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE THE ACCESS CHANNEL SERVICES AND SUPPORT AGREEMENT WITH TELVUE CORPORATION, ADDENDUM AND AMENDMENT TO AGREEMENT WITH TELVUE CORPORATION, A DELAWARE CORPORATION AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park has such power and authority as proscribed to municipalities by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town of Lake Park and TelVue Corporation have a previous Agreement whereby TelVue has supplied a system for cable television access to the Town; and

WHEREAS, the previous Agreement has expired and the parties have agreed to enter into a new agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA:

Section 1. The Whereas clauses are incorporated herein as true and correct findings of the Town Commission.

Section 2. The Mayor is hereby authorized and directed to execute the Agreement attached hereto and incorporated herein as Exhibit "A" on behalf of the Town.

Section 3. This Resolution shall be effective upon adoption.

**ACCESS CHANNEL SERVICE AND SUPPORT AGREEMENT
(Sponsorship)**

This Access Channel Service and Support Agreement (Sponsorship) ("Agreement") is made and entered into as of the ___ day of _____, 20___, by and between TelVue Corporation, a Delaware corporation with its principal place of business at 16000 Horizon Way, Suite 500, Mt. Laurel, NJ 08054 ("TelVue"), and Town of Lake Park, a Florida municipality, with its principal place of administration located at 535 Park Avenue, Lake Park, FL 33403 ("Customer"). NOTE ACCOMPANYING CONTRACT AMENDMENT AND ADDENDUM DATED _____, 2007.

WHEREAS,

- A. TelVue has developed a proprietary system (the "System", as further defined herein) to assist municipalities, school districts and others in remotely organizing, updating and maintaining the content of their cable television access channel(s); and
- B. Customer desires to have TelVue supply the System and its TelVue Virtual Television Network Service (together, the "Services"), and TelVue desires to supply the Services to Customer at no charge to Customer for an initial two (2)-year period; and
- C. TelVue and Customer believe that the costs of the Services may be supplied to TelVue through sponsorships ("Sponsorships") by third party sponsors (each, a "Sponsor") to be carried on customer's access channel(s) as part of the Services.

NOW, THEREFORE, in consideration of the premises set forth above and the mutual covenants contained herein, and intending to be legally bound hereby, TelVue and Customer agree as follows:

1) **Provision of Services.**

- a) There shall be no charge by TelVue to Customer for the Services for the first two (2) years of this Agreement. Thereafter, a charge for the Services may be made, but only if TelVue determines that revenues from Sponsorships are insufficient to cover its normal charges for the Services, and Customer agrees to pay for the Services, all as more fully provided hereafter in this Agreement.

- b) During the term hereof, Customer shall have a license to use the Services solely in connection with the designated access channel(s) ("License"). The Services will remain at all times the property of TelVue, and nothing herein shall be deemed to grant to Customer any right, title or interest in or to the Services, or any portion thereof, other than the License.
- c) Customer may not give, sell, lease, assign copy, sublicense or otherwise transfer, in whole or in part, this Agreement, the License, the Services, other TelVue-provided materials, or any licenses or rights granted hereunder, except as approved by TelVue in writing.

2) **Customer Obligations.**

- a) Customer shall provide TelVue with access to Customer's technical personnel, facilities, systems, databases and information as necessary or appropriate for TelVue to perform its obligations under this Agreement.
- b) Customer shall appoint a Coordinator to act as liaison between Customer and TelVue. If there is equipment to be located at the Customer location, Customer shall provide and maintain a suitable installation site for such equipment, and shall provide all necessary electrical, cable and modem connections to such location(s). Except as otherwise expressly provided herein, Customer and its users shall have sole responsibility for acquiring and maintaining their own technology environment, including without limitation PC's, laptops, operating systems, servers, Internet access, local area networks and wide area networks (collectively, the "Customer Environment"). Customer hereby represents and warrants to TelVue that the Customer Environment will meet or exceed the minimum requirements for same set forth on Exhibit C hereto. Except as otherwise provided herein, Customer shall be responsible for making any necessary modifications to the Customer Environment, including without limitation all firewalls, proxy servers and other hardware and software, necessary to access or use the System.

- c) The License granted hereunder is for the object code version of the Software and TelVue-Provided Content only. Customer has no rights to the source code for the Software or the TelVue-Provided Content. Customer shall not permit anyone under Customer's direction or control to, reverse engineer, disassemble, de-compile or remove any identifying mark of TelVue or its Licensors from the Software or the TelVue-Provided Content or attempt to do so. Customer may not modify, adapt, translate or create derivative works of the Software or the TelVue-Provided Content without TelVue's express written consent. The System is licensed as a single product. The Software and the TelVue-Provided Content may be used only in conjunction with the System.
 - d) Customer shall be solely responsible for all content supplied by Customer. Customer represents and warrants to TelVue that such content will not violate or infringe any copyright, patent, trademark, trade secret, confidentiality or other proprietary right of any third part.
 - e) Customer hereby represents and warrants to TelVue as follows: (i) Customer has the full power and authority to make, execute, deliver and perform this Agreement, and such execution, delivery and performance have been duly authorized by all necessary action on the part of Customer; (ii) the execution, delivery and performance of this Agreement by Customer does not contravene or conflict with, or constitute a breach of, any agreement to which Customer is a party.
- 3) **Trademark and Customer Content License.**
- a) Customer hereby grants TelVue a license to use and modify content supplied by Customer as necessary or appropriate in performing the Services hereunder and/or in marketing and advertising materials describing the Services.
- 4) **Implementation, Value-Added and Additional Services.**
- a) In connection with establishing connectivity to the System, TelVue shall provide Customer the implementation, installation, training and other services set forth on Exhibit D hereto (collectively, the "Implementation Services").

- b) From time-to-time during the term hereof, Customer may desire to have TelVue perform certain additional services (“Additional Services”). TelVue shall perform such Additional Services as agreed in writing by the parties subject to the terms and conditions hereof.

5) Support Services.

- a) During the term of this Agreement, TelVue will furnish Customer support services in connection with the Software (the “Support Services”) in accordance with TelVue’s then-current support policies and procedures. Any services requested by Customer and provided by TelVue outside the scope of the Support Services shall be billable on a time and materials basis at TelVue’s then-current rates.

6) Sponsorship Services.

- a) TelVue shall have the exclusive rights to sell Sponsorships to be carried on the access channel(s) that carries the Services. Sponsorships shall be strictly limited to those Sponsors that qualify under the guidelines of the Public Broadcasting stations as shown on Exhibit G. All fees paid for the Sponsorships shall be paid to TelVue. Customer shall not invoice for or collect Sponsorship fees, and shall promptly (but in any event within five (5) days after receipt) remit to TelVue any Sponsorship fees received by Customer.
- b) From time to time a Corporate Sponsor may conduct or support a local event and may wish to notify the public about these events. Customer agrees to approve and air such announcements.

7) Term and Termination.

- a) The initial term of this Agreement shall be for five (5) years commencing on the launch date of the Service (the “Initial Term”). Thereafter, this Agreement shall automatically renew for addition one (1) year period (each a “Renewal Term”) unless and until either party notifies the other in writing of its intention not to renew this Agreement not less than ninety(90) days prior to the expiration of the Initial Term or any then-current Renewal Term, as applicable.

- b) Notwithstanding, this Agreement may be terminated as follows:
- i) The intent of the parties is that the Services will be provided with no charge to Customer and supported by Sponsorship revenues received by TelVue and no charge shall be made to Customer for the Services for the first two (2) years of this Agreement. However, if at any time after the first two (2) years of this Agreement TelVue determines that Sponsorship revenue is insufficient to cover its normal charge for the Services supplied Customer, TelVue may, by ninety (90)-days' prior written notice, provide Customer with the option of paying fees specified by TelVue for continuation of the Services or terminate the Agreement. Failure of Customer to respond to the option within the ninety (90)-day period shall be deemed to be an election by Customer to continue the Agreement and pay the specified fees for the Services.
 - ii) By either party, in the event of a material breach hereof by the other party, which breach remains uncured thirty (30) days after written notice thereof is given to the breaching party; or
 - iii) By TelVue, in whole or in part, immediately if TelVue ceases providing the Services to its customers generally.

8) Proprietary Rights; Confidentiality.

- a) As between TelVue and Customer, TelVue and its Licensors shall own all right, title and interest (including without limitation all Proprietary Rights) in and to the System and the TelVue-Provided Content and all components, reproductions, modifications or derivative works thereof, in whole or in part.
- b) Customer acknowledges and agrees that the Software shall constitute Confidential Information of TelVue for all purposes hereof. Confidential Information shall not include any information which (i) is or becomes available to the public other than as the consequence of a breach of any obligation of confidentiality; (ii) is actually known to or in the possession of Recipient without any limitation on use or disclosure prior to receipt from Disclosing Party' (iii) is rightfully received from a third party in possession of such information who is not under obligation to the Disclosing Party not to disclose the information; or (iv) is independently developed by Recipient without access to the Confidential Information.

9) **Limited Warranty.**

- a) TelVue will use commercially reasonable efforts to correct any error or defect in the Services (each, an "Error"), provided that Customer timely reports such Error to TelVue in writing and assists TelVue in documenting or replicating such Error. In the event that TelVue determines that any reported Error was not caused by the Services, but was the result of a cause within Customer's control, TelVue shall be entitled to reimbursement from Customer for time and materials expended by TelVue in identifying and rectifying such Error.
- b) TelVue does not warrant that operation of the Services shall be uninterrupted, error free or that TelVue will be able to correct all Errors. To the extent that data is being transmitted over the Internet hereunder, Customer acknowledges that TelVue has no control over the functioning of the Internet and TelVue makes no representations or warranties of any kind regarding the performance of the Internet. TelVue has no responsibility for the accuracy, appropriateness, continuity or availability of TelVue-Provided Content.

10) **Indemnification.**

- a) TelVue shall defend, indemnify and hold Customer harmless from and against any and all claims (including any claim or action brought by Customer's cable television operator), liabilities, damages, demands, penalties and expenses (including, without limitation, court costs and attorneys' fees) arising out of or in connection with (a) access to and/or use of the System by TelVue or the TelVue-Provided Content, including Sponsorships, (b) any claim that the System infringes on the Proprietary Rights of any Third Party, or (c) any breach by TelVue of any representation, warranty or covenant of TelVue hereunder. Customer shall, to the same extent, defend, indemnify, and hold TelVue harmless from any use of the System by Customer.

11) **Miscellaneous.**

- a) This Agreement is made under and shall be governed by construed in accordance with the laws of the States of New Jersey.

Access Channel Service and Support Agreement (Sponsorship)
by and between TelVue Corporation and the TOWN OF LAKE PARK
7 of 16

IN WITNESS WHEREOF, the parties hereto have, by their duly authorized representatives, executed this Agreement as of the date first above-written.

TELVUE CORPORATION ("TelVue"):

TOWN OF LAKE PARK ("Customer"):

By: Joseph Murphy

By: _____

Title: President/CEO

Title: _____

Date: 10/23/2007

Date: _____

Access Channel Service and Support Agreement (Sponsorship)
by and between TelVue Corporation and the TOWN OF LAKE PARK
8 of 16

Exhibit List:

- A. Channel
- B. Hardware and Software
- C. Minimum Requirements of Customer Environment
- D. Implementation Services
- E. Value-Added Services
- F. Fees
- G. TVTN Sponsorship Guidelines

Exhibit A
Channel

- Channel Number: 18
- Access Type: Government
- Cable Operator:
- Exclusive or (shared with): Shared

Exhibit B
Hardware and Software
(Sponsorship Model)

- Switching Hardware will be installed on the feed to the Cable Operator for recognizing the switching between the TVTN Feed and alternate sources of video, so that Sponsor Acknowledgment verification can be performed.
- Equipment capable of “playing proprietary multi-media program screens and digital video movies, as well as receive text messages from remote locations and display those messages.
- Information Screens (screens that contain programming codes that will display a multi-media presentation that can contain: Photographic backgrounds, foreground photographic images, text, animations, voice-over narration, short digital video clips.)
- Design and production of video screen templates comprised of photographic background, logos and text. Some containing voice over announcements describing their contents.
- Remote access capability for updating text message pages using TVTN’s proprietary Internet based WEBUS^R system. Users can post text community announcements or trusted users can generate emergency announcements.
- Local emergency screens and related WEBUS^R connectivity.
- School emergency closing screens and related WEBUS^R connectivity.
- Weather screens that can be updated remotely from a weather service to be provided as part of the monthly support program.
- Local traffic conditions screen that can be updated from local traffic cameras (if the data is available in your area).
- Store and archive video (MPEG) on the TVTN Media Player.
- Contain a program wheel.
- Scans of photographs for production of templates and program wheel.
- Full motion video based station breaks and channel IDs.
- Audio library of screen setups and generic announcements.
- Firewall device for installation on High-Speed Internet access connection.

Exhibit C
Minimum Requirements When
Installed at Customer's Location

Site Preparation:

- Secure, adequate desktop or equipment rack space (minimum 4 U), in an environmentally controlled space, to accommodate the TVTN Media Player within 100 feet of the Cable Operator supplied Channel Modulator.
- Uninterruptible AC power source to accommodate up to a quantity of 4, 115 volt-20 amp receptacles
- An operational High-Speed Internet Access connection (minimum 768K down, 128K up or better), with an IP address, and open access to the Internet so that TelVue may install its Firewall/VPN equipment.
- Calibrated Video Signal for each channel(s) supplied from the serving Cable Operator's Channel Modulator.
- Customer extends a coax cable connection from the Channel Modulator, and a Category 5, 5e or 6 network connection from a High-Speed Access demarcation, each not to exceed 100 feet, and each to terminate where the TVTN supplied Media Player will be located.
- Minimum of one WEBUS^R capable desktop or laptop.
- A site survey conducted by TVTN personnel or their agents may determine that more minimum requirements may be required, based on the customer's facility.

Implementation Phase:

- Access to and support from technically proficient individuals familiar with the Cable Operator Channel Modulator connectivity and the customer managed WAN and LAN connectivity during the Implementation Phase.
- Minimum of one customer-designated individual for the on-site training and WEBUS^R testing.

Exhibit D
Implementation Services

TelVue shall implement within _____ days of the execution of this agreement or by _____, _____ 20____, whichever is later, complete system capable of activation on the customer's Cable Access Channel, and includes the following features.

- Installation and use of the hardware and software for the designated contract.
- Setup of content for the initial program wheel.
- Scans of up to twenty five (25) photographs provided by Customer for production of templates and program wheel.
- Record up to twenty five (25) generic Audio Announcement Library messages.
- Develop up to twenty (20) category Templates for WEBUS^R Screens.
- Create up to ten (10) category Bumper Screens with Audio.
- Create up to four (4) local Emergency Alert Templates with "Instant Insertion".
- Setup of school closing screens one (1) with "Instant Insertion".
- Production of up to two (2) full motion video based station break channel ID. From video provided by Customer.
- Setup of a series of Weather screens that can be updated remotely from a weather service to be provided as part of the monthly support program.
- Setup of local traffic condition screen that can be updated from FLDOT (if the data is available from them).
- Setup for one administrator and up to five (5) users (either "trusted" or "moderated" in any combination Customer selects). Users can post text community announcements or trusted users can generate emergency announcements.
- Development of Network Content Templates.

Exhibit E

Value-added Services

During the term of this agreement, TelVue will provide to the customer in consideration for the monthly support fee:

Monthly Services Include:

- Use of the TVTN Media Player.
- Maintenance and repair of all TVTN provided equipment and software at Installed location.
- Emergency equipment replacement or repair.
- Twenty-four hour, seven-days a week remote monitoring of TVTN equipment with the ability to diagnose hardware and software problems, repair them and reboot the player.
- Distribution and scheduling management of up to two hundred (200) total channel screens.
- Capability to display up to twenty (20) High Production Screens
- Delivery of TVTN formatted information and programming from third party governmental and educational sources.
- Licensing and server support for ten (10) WEBUS^R users (remote access).
- Production of up to four (4) "highly produced" screens (Photos, video clips, headlines, animations, graphics and audio voiceover) for special events, from materials and copy provided by Customer, or Superuser status. TVTN superuser status allows a user to create their own High Production Screens.
- As needed Program Wheel Screen Position adjustments.
- Up to included Video to MPEG Conversion (:30 seconds per conversion).
- Weather forecasting licensing service to run on the weather screen.
- Real Time Traffic (if available).
- TVTN County, State & Federal Network (if available).
- PSA-Public Service Announcements.

Exhibit F

Fees

(First two years waived under Sponsorship Plan)

Start-Up Charge: \$12,000.00

Monthly Service Fee: \$ 500.00

Billing Information

Address: _____

Attention: _____

Purchase Order or File #: _____

Quarterly Billing or Annual Billing

Exhibit G

TVTN Sponsorship Guidelines

In order to meet non-commercial requirements TVTN has set out guidelines that are followed Public Broadcasting Stations:

Sponsorship Acknowledgment Guidelines (PBS-like):

Permissible:

Name of product(s) and/or service(s)

1. Up to :15 seconds of acknowledgement
2. Name of product(s) and/or service(s)
3. Company location
4. Number of years in business
5. E-mail address or website (preferably visually depicted)
6. Telephone number
7. Non-promotional, value-neutral descriptions of products or services
8. Use of well-known mottos or slogans that are non-promotional in nature
9. Signature music or appropriate sound effects as a means of enhancing visual and voice-over that are non-promotional in nature

Non-Permissible:

1. Overt promotion of products or services
2. Price reference
3. Call to action or inducement to buy
4. Comparative or qualitative descriptions of products or services
5. Third-party reviews (from newspapers, magazines, etc.)

Standards and Practices:

Sponsorships will not be accepted from the following:

1. Liquor stores or bars or other establishments whose primary business is the sale of alcohol. (Restaurants that serve alcohol excluded, provided alcohol is not mentioned in the acknowledgement).
2. Any manufacturer or distributor of beer, alcohol or tobacco.
3. Any entity that promotes the use or sale of illegal drugs or drug paraphernalia.
4. Adult bookstores, adult movie houses and video dealers or strip clubs or any other entity that provides adult oriented content or products by mail-order or through the internet.
5. Political parties, lobbying groups, political action committees or cause based organizations.
6. Direct Broadcast Satellite services or competitive media.
7. Any illegal or off shore gambling entity or entity that provides information that enables or can be associated with illegal gambling.
8. Manufacturers or sellers of firearms, ammunition, gun repairs, accessories, targets, stun guns, tear or pepper gas dispensers, and rifle and pistol ranges. Retailers who sell other products not firearm related can be sponsors provided they do not promote firearm related products (for example, department stores and sporting goods stores).

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/23/2007

PRODUCER (856) 429-6000

KEH Insurance Agency, Inc.
Penthouse 606
1415 Rt. 70 East
Cherry Hill NJ 08034-0149

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED

Telvue Corp. and TVTN
Suite 500
16000 Horizon Way
Mt. Laurel NJ 08054-

INSURERS AFFORDING COVERAGE

NAIC #

INSURER A: The Hartford

INSURER B:

INSURER C:

INSURER D:

INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L INSR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
A	X	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	13SBATP1267	01/01/2007	01/01/2008	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
A		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	13SBATP1267	01/01/2007	01/01/2008	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO		/ /	/ /	AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> DEDUCTIBLE RETENTION \$		/ /	/ /	EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
A		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below OTHER	13WECTA5422	01/01/2007	01/01/2008	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS

CERTIFICATE HOLDER

() - () -
 Town Manager
 Town of Lake Park
 535 Park Avenue
 Lake Park FL 33503-

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

CONTRACT AMENDMENT AND ADDENDUM

THIS CONTRACT AMENDMENT AND ADDENDUM, made and entered into this ___ day of _____, 2006 by and between **TOWN OF LAKE PARK**, (hereinafter referred to as "CUSTOMER") and **TELVUE CORPORATION**, a Delaware corporation licensed and authorized to do business in the State of Florida, (hereinafter referred to as "TELVUE"). This Amendment and Addendum amends the "ACCESS CHANNEL SERVICE AND SUPPORT AGREEMENT" (hereinafter referred to as the "Contract" or the "Agreement") which was entered into by the parties of the same date as provided herein.

WITNESSETH:

IN CONSIDERATION of the mutual covenants and conditions as herein expressed and of the faithful performance of all such covenants and conditions, the parties do mutually agree as follows:

AMENDMENTS TO CONTRACT:

Paragraph 7. ("Term and Termination") is hereby amended to read as follows:

7(b)(i) The intent of the parties is that the Services will be provided at no charge to Customer and supported by Sponsorship revenues receive by TELVUE and no charge shall be made to Customer for the services for the first two (2) years of this Agreement. However, if at any time after the first two (2) years of this Agreement, TELVUE determines that Sponsorship Revenue is insufficient to cover its normal charge for the Services supplied Customer, TELVUE shall provide written notice of such insufficiency to the Customer immediately upon TELVUE's determination of the insufficiency, and the Customer shall have sixty (60) days from the date of receipt of TELVUE's notice within which to elect either to terminate this Agreement without any liability to TELVUE under this Contract, or to continue this Agreement and pay an agreed upon fee for any further services provide by TELVUE to Customer.

Paragraph 10 ("Indemnification") as set forth in the Agreement is deleted in its entirety and replaced with the following new Paragraph 11:

10. INDEMNIFICATION

To the fullest extent permitted by laws and regulations, TELVUE shall indemnify, defend, save and hold harmless, the CUSTOMER, its officers, agents and employees from any and all claims, damages, losses, liabilities and expenses, direct indirect or consequential (without limitation and including attorney's fees and costs) arising out of, in connection with, or in consequence of the services furnished by, or the operations of TELVUE, or its subcontractor's, agents, officers, employees or independent contractors pursuant to the performance of the Contract. TELVUE also agrees to indemnify, defend, save and hold harmless the CUSTOMER, its officers, agents, and employees, from all claims, damages, losses, liabilities and expenses arising out of any alleged infringement of copyrights, patent rights and/or the unauthorized or unlicensed use of any material, property, or other work in connection with the performance of the Contract. TELVUE shall pay all losses, claims,

liens, settlements, or judgments of any nature whatsoever in connection with the foregoing indemnification, including but not limited to, reasonable attorney's fees (including appellate attorneys' fees and costs). CUSTOMER reserves the right to select its own counsel to conduct any defense in any such proceedings and all costs and fees associated therewith shall be the responsibility of TELVUE under the indemnification agreement et forth herein. Nothing contained herein is intended nor shall it be construed to waive CUSTOMER's rights and immunities under the common law or Florida Statute 768.28, as amended from time to time.

Paragraph 11 is hereby amended to read as follows:

11. MISCELLANEOUS. This Agreement is made under and shall be governed by and construed in accordance with the laws of the State of Florida. In the event it is necessary for either party to initiate legal action regarding this Contract, venue shall be in the Fifteenth Judicial Circuit for claims under state law and in the Southern District of Florida for any claims which are justifiable in federal court.

ADDENDUM TO CONTRACT:

The following provisions are added to the Contract between the parties:

12. INSURANCE

12.1 TELVUE shall secure and maintain, at its own expense and keep in effect during the full period of the Contract, a policy or policies of insurance, which must include the following coverages and minimum limits of liability:

- (a) **Workers Compensation and Employer's Liability Insurance** for all employees of TELVUE engaged to work under the Contract in accordance with the laws of the State of Florida. TELVUE agrees to be responsible for the employment, control and conduct of its employees and for any injury sustained by such employees in the course of their employment.
- (b) **Comprehensive General Liability Insurance** with the following minimum limits of liability:
 - \$1,000,000** Combined Single Limits, Bodily Injury and Property Damage Liability Per Occurrence.Coverage shall specifically include the following minimum limits and not less than those required for Bodily Injury Liability and Property Damage:
 - \$1,000,000** Combined Single Limits, Bodily Injury and Property damage Liability per Occurrence.
 - (1) Premise and Operations;
 - (2) Independent Contractor's;
 - (3) Products and Completed Operations;
 - (4) Broad Form Property Damage;
 - (5) Broad Form Contractual Coverage applicable to the Contract and specifically confirming the indemnification and hold

harmless agreement in the Contract.

- (6) Personal Injury with employment and contractual exclusions removed and deleted.
- (c) **Comprehensive Automobile Liability Insurance** for owned, non-owned and hired automobiles and other vehicles used by TELVUE in the performance of the work and with the following minimum limits of liability:
 - \$1,000,000** Combined Single Limits, Bodily Injury and Property damage Liability per Occurrence.

12.2 ALL LIABILITY INSURANCE POLICIES SHALL SPECIFICALLY PROVIDE THAT THE TOWN OF LAKE PARK IS AN ADDITIONAL NAMED INSURED WITH RESPECT TO THE REQUIRED COVERAGES AND THE OPERATIONS OF TELVUE UNDER THE CONTRACT. Insurance companies selected must be acceptable to the CUSTOMER. All policies of insurance shall contain a provision or endorsement that the coverage afforded shall not be canceled, materially changed or renewal refused until at least thirty (30) calendar days written notice has been given to the CUSTOMER by certified mail.

12.3 The required insurance coverage shall be issued by an insurance company duly authorized and licensed to do business in the State of Florida with the following minimum qualifications in accordance with the latest edition of A.M. Best's Insurance Guide: Financial Stability: B+ to A+.

12.4 All required insurance shall preclude any underwriter's rights of recovery or subrogation against the CUSTOMER with the express intention of the parties being that the required coverages protect both parties as the primary insurance for any and all losses covered by the above described insurance.

12.5 The clauses "Other Insurance Provisions" and "Insured Duties in the Event of an Occurrence, Claim or Suit" as they appear in any policy of insurance in which the CUSTOMER is named as an additional insured shall not apply to CUSTOMER. TELVUE shall not commence work under the Contract until it has obtained all of the minimum insurance required herein.

12.6 Violation of the terms of this Paragraph and its sub-parts shall constitute a material breach of the Contract by TELVUE and the CUSTOMER, at its sole discretion, may cancel the Contract and all rights, title and interest of TELVUE shall thereupon cease and terminate.

13. NONDISCRIMINATION AND EQUAL OPPORTUNITY EMPLOYMENT

During the performance of the Contract, TELVUE shall not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin. TELVUE shall take affirmative action to ensure that employees are treated without regard to their race, color, creed, sex, or national origin.

14. NON-EXCLUSIVITY

The Award of this Contract shall not impose any obligation on the CUSTOMER to utilize the TELVUE for all work of this type, which may develop during the contract period. The CUSTOMER specifically reserves the right to concurrently contract with other companies for similar work if it deems such action to be in the CUSTOMER's best interest.

15. FUNDING

In the event that sufficient budgeted funds are not available for a new fiscal period, the CUSTOMER shall notify the TELVUE of such occurrence and the Contract shall terminate on the last day of the current fiscal period without penalty or expense to the CUSTOMER.

16. RIGHT TO AUDIT

The CUSTOMER reserves the right to audit TELVUE's records as such records relate to the services and the Contract between the CUSTOMER and the TELVUE. All records shall kept in a way so as to permit inspection pursuant to Chapter 119, Florida Statutes. The records of the TELVUE shall be retained for three years from the date of final payment.

17. ATTORNEY'S FEES

In the event that legal action is taken to enforce this Agreement, the prevailing party will be entitled to recover its reasonable attorneys' fees, including attorney's fees at all appellate levels, and other costs and disbursements, in addition to any other relief to which the prevailing party is entitled.

18. NOTICE.

All notices to the customer shall be sent to the following address:

Town of Lake Park
Attention: Town Manager
535 Park Avenue
Lake Park, FL 33403

All notices to TELVUE shall be sent to the following address:

*TELVUE Corporation
ATTN: PRESIDENT, CEO
16000 HORIZON WAY
Suite 500
MT. LAUREL, NJ
08054*

19. MISCELLANEOUS PROVISIONS

19.1 Should any part, term or provision of this Agreement be by the courts decided to be invalid, illegal or in conflict with any law of the State, the validity of the remaining portion or provision shall not be affected thereby.

19.2 TELVUE shall not assign or transfer the Contract or its rights, title or interests therein without CUSTOMER'S prior written approval. The obligations undertaken by TELVUE pursuant to the Contract shall not be delegated or assigned to any other person or firm unless CUSTOMER shall first consent in writing to the assignment. Violation of the terms of this Paragraph shall constitute a breach of Contract by TELVUE and the CUSTOMER may, at its discretion, cancel the Contract and all rights, title and interest of TELVUE shall thereupon cease and terminate.

19.2 Should the performance of this Agreement by either party be prevented or delayed by act of God, war, terrorist act, civil insurrection, fire, flood, storms, strikes, lock-outs, or any order of federal, state, county or local authority. That party's performance shall be excused to the extent it is prevented or delayed. Each party shall promptly give notice of any event it claims to be an event of force majeure.

19.3 TELVUE is an independent contractor and is not an employee or agent of the CUSTOMER. Nothing in this Contract shall be interpreted to establish any relationship other than that of an independent contractor, between the CUSTOMER and TELVUE, its employees, agents, subcontractors, or assigns, during or after the performance of this Contract. The TELVUE is free to provide similar services to others.

19.4 TELVUE warrants to CUSTOMER that it is not insolvent, it is not in bankruptcy proceedings or receivership, nor is it engaged in or threatened with any litigation, arbitration or other legal or administrative proceedings or investigations of any kind, which would have an adverse effect on its ability to perform its obligations under the Contract. TELVUE further warrants to the CUSTOMER that the consummation of the work provided for in the Contract will not result in the breach of any term of provision of, or constitute a default under any indenture, mortgage, contract, or agreement to which the TELVUE is a party. TELVUE warrants that there has been no violation of copyrights or patent rights, either in the United States of America or in foreign countries in connection with the work of the Contract.

19.5 TELVUE, its employees, subcontractors or assigns, shall comply with all applicable federal, state, and local laws and regulations relating to the performance of this Contract. The CUSTOMER undertakes no duty to ensure such compliance, but will attempt to advise TELVUE, upon request as to such laws of which it has present knowledge.

IN WITNESS WHEREOF, CUSTOMER and TELVUE has signed this Contract in triplicate.

THIS AGREEMENT will be effective on _____, 2006.

TOWN OF LAKE PARK, FLORIDA

Paul Castro, Mayor

ATTEST:

Vivian Mendez, Town Clerk

APPROVED AS TO FORM:

Thomas J. Baird,
Town Attorney

State of Florida
County of Palm Beach

The foregoing instrument was acknowledged before me, the undersigned Notary Public in and for the State of Florida, on this, the ____ day of _____, 2006, by Vivian Mendez and Paul Castro, Town Clerk and Mayor, respectively.

NOTARY PUBLIC
SEAL OF OFFICE

Notary Public, State of Florida

Printed, typed or stamped name of Notary Public exactly as commissioned. Individuals who signed are:

- Personally known to me, or
- Produced identification:

(type of identification produced)

TELVUE

By: Joseph Murphy for
TELVUE CORPORATION

State of New Jersey
County of BURLINGTON

On this, the 23 day of October, 2008, before me, the undersigned Notary Public of the State of New Jersey, the foregoing instrument was acknowledged by Joseph Murphy (name of corporate officer), President & CEO (title), of TELVUE (name of corporation), a Delaware (state of corporation) corporation, on behalf of the corporation.

WITNESS my hand
and official seal

[Signature]
Notary Public, State of New Jersey

NOTARY PUBLIC OF NEW JERSEY
MY COMMISSION EXPIRES
MAY 8, 2010

Barbara J. Kraswetz
Printed, typed or stamped name of Notary Public
exactly as commissioned

- Personally known to me, or
- Produced identification:

(type of identification produced)

TAB 10

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|---|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input checked="" type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

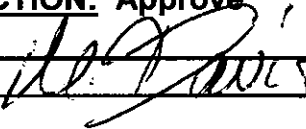
<input type="checkbox"/> BID/RFP AWARD

<input type="checkbox"/> CONSENT AGENDA |
|---|---|

SUBJECT: Presentation of Master Plan and Award of Landscaping and Irrigation Services To Chris Wayne and Associates, Inc. to Refurbish Ilex Park

RECOMMENDED MOTION/ACTION: Approve

Approved by Town Manager



Date:

11/1/07

Name/Title

Date of Actual Submittal

Originating Department: Town Manager	Costs: \$17,850 Funding Source: Bev Smith Ford Tree Mitigation Fund, Northlake Task Force Contribution, Non-Departmental Contingency Acct. # _____	Attachments: Landscaping and Irrigation Proposal, Riviera Beach Contract, Ilex Park Master Plan
Department Review: <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> Marina _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

Summary Explanation/Background: Staff is recommending awarding the first phase of the refurbishment of the Ilex Park, which includes the installation of an irrigation system and sod to Chris Wayne and Associates, Inc. utilizing the Riviera Beach Landscape Contract Award. Attached please find a copy of the contract. Also attached is a proposed master plan for the park. Staff has applied for grant dollars to execute the remainder of the project.

LANDSCAPE AND IRRIGATION CONSTRUCTION PROPOSAL FOR ILEX PARK, TOWN OF LAKE PARK, FLORIDA

OVERVIEW

Chris Wayne and Associates, Inc., herein referred to as CONTRACTOR, offers to provide landscape and irrigation construction services for Town of Lake Park, 535 Park Ave., Lake Park, FL 33403, herein referred to as CLIENT, for services as outlined below, herein referred to as WORK. Additional services shall be provided as mutually agreed upon.

WORK

- | | |
|---|--------------------|
| <ul style="list-style-type: none"> ▪ Sod – Install 21,400 square feet St. Augustine 'Floritam' in accordance with Best Management Practices. Work includes grubbing, disposal, fine grading, and preparation and delivery for new sod. | <p>\$10,700.00</p> |
| <ul style="list-style-type: none"> ▪ Well inspection: testing quantity and quality of well and water. (Necessary for best irrigation system design) | <p>\$350.00</p> |
| <ul style="list-style-type: none"> ▪ CONTRACTOR shall install (280) linear feet schedule 40 mainline piping; (400) linear feet lateral piping; (14) Hunter 1-25 rotors, (1) Hunter Pro-C Time clock; (1) 3 horsepower Gould's pump,; rain sensor; controls, pump start; all trenching, backfilling, permits, all WORK shall be in accordance with Florida Building Code. *CLIENT to provide South Florida Water Management District permit and all electrical connections. CLIENT shall pay all permit fees. | <p>\$5,600.00</p> |
| <ul style="list-style-type: none"> ▪ Pump station repairs and painting | <p>\$1,200.00</p> |
| Base Bid | \$17,850.00 |

ADDITIONAL SERVICES

Additional services may be provided by CONTRACTOR at an additional price agreed to by CLIENT and CONTRACTOR for services such as (including but not limited to) plantings, pavers and lighting.

SCHEDULE

WORK shall be performed within 30 days from CONTRACTOR receipt of signed contract and written notice to proceed by CLIENT.

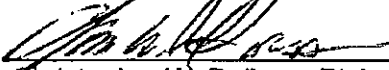
COMPENSATION

CLIENT shall pay CONTRACTOR a base bid of \$17,850.00 plus or minus any change orders that may occur. CONTRACTOR shall submit invoice to CLIENT for payment for WORK completed and materials stored onsite. CLIENT shall make payment within 30 days of receipt of invoice.

WARRANTY

CONTRACTOR warrants WORK, for a period of one year from date of final acceptance against all material and workmanship defects. Warranty does not cover damage to WORK from fire, acts of God, or negligence by others.

Respectfully Submitted,



Christopher W. Dellago, RLA
President, CEO
Chris Wayne and Associates, Inc.

Date 10/30/07

Accepted,

Town of Lake Park

Date _____

Print name _____

Address _____

Phone _____

All terms and conditions of this proposal are good for 30 days. After 30 days Chris Wayne and Associates, Inc. reserves the right to review and make necessary changes. Price may or may not change. In reference to the term 'days', days shall be calculated as business days. Proposal is for WORK described above.

CITY OF RIVIERA BEACH

DEPARTMENT OF COMMUNITY DEVELOPMENT
600 WEST BLUE HERON BLVD. • RIVIERA BEACH, FLORIDA 33404
(561) 845-4060 FAX (561) 845-4038

OFFICE OF
COMMUNITY DEVELOPMENT

December 27, 2006

Mr. Chris Dellago
Chris Wayne and Associates
15863 97th Drive North
Jupiter, FL. 33478

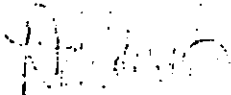
RE: Notice of Award

Dear Mr. Dellago:

The City Council of the City of Riviera Beach at its regular meeting on December 20, 2006 awarded the contract for installing landscaping and irrigation on West 22nd Street and West 22nd Court to Chris Wayne and Associates in the amount of \$132,910.00 per its bid submitted on November 3, 2006. Please provide the necessary insurance and bond documents within ten (10) days from the receipt of this notice. A pre-construction meeting is scheduled in the City of Riviera Beach Community Department on January 16, 2007 at 9:30 a.m. The time for completing this project is one hundred twenty (120) days and will begin to run on January 22, 2007.

If you have any questions, please do not hesitate to contact my office.

Sincerely,



L. John Samadi, P.E.
City Engineer

ljs\

cc: Mary McKinney, Director of Community Development
Benjamin Guy, Director of Purchasing

UBMIT BID TO:

City of Riviera Beach
Office of City Clerk
600 West Blue Heron Blvd,
Suite 140
Riviera Beach, FL 33404
(561) 845-4180

CITY OF RIVIERA BEACH
PALM BEACH, FLORIDA

INVITATION FOR BID

Bidder Acknowledgment

GENERAL CONDITIONS

THESE INSTRUCTIONS ARE STANDARD FOR ALL CONTRACTS FOR COMMODITIES/SERVICES ISSUED BY THE CITY OF RIVIERA BEACH. THE CITY OF RIVIERA BEACH MAY DELETE, SUPERSEDE OR MODIFY ANY OF THESE STANDARD INSTRUCTIONS FOR A PARTICULAR CONTRACT BY INDICATING SUCH CHANGE IN THE SPECIAL INSTRUCTIONS TO BIDDERS OR IN THE BID SHEETS. BY ACCEPTANCE OF A PURCHASE ORDER ISSUED BY THE CITY, BIDDER AGREES THAT THE PROVISIONS INCLUDED WITHIN THIS INVITATION FOR BID SHALL PREVAIL OVER ANY CONFLICTING PROVISION WITHIN ANY STANDARD FORM CONTRACT OF THE BIDDER REGARDLESS OF ANY LANGUAGE IN BIDDER'S CONTRACT TO THE CONTRARY.

BIDDER ACKNOWLEDGEMENT MUST BE SIGNED AND RETURNED WITH YOUR BID

SEALED BIDS: This form must be executed and submitted with all bid sheets in a sealed envelope. (DO NOT INCLUDE MORE THAN ONE BID PER ENVELOPE). The face of the envelope shall contain the above address, the date and the time of bid opening, and bid number. Bids not submitted on attached bid form may be rejected. All bids are subjected to the conditions specified herein. Those which do not comply with these conditions are subject to rejection.

EXECUTION OF BID: Bid must contain an original signature of an individual authorized to bind the bidder. Bid must be typed or printed in ink. All corrections made by bidder to his bid must also be initialed. The bidder's name should also appear on each page of the bid sheet if required. Bids will not be accepted from firms in arrears to the City of Riviera Beach upon debt or contract nor from a defaulter upon obligations to the City of Riviera Beach. Bidder certifies by signing the bid that no principals or corporate officers of his firm were principals or corporate officers in any other firm which may have been suspended or debarred from doing business with the City within the last three years, unless so noted in the bid documents.

TIE BIDS: In case of tie bids, the award will be made in the following preference:

- BIDDER WITHIN CITY LIMITS OF RIVIERA BEACH.
- BIDDER WITHIN PALM BEACH COUNTY.
- BIDDER WITHIN THE STATE OF FLORIDA.

NO BID: If not submitting a bid, respond by returning this Bidder Acknowledgment form, marking it "NO BID", no later than the stated bid opening date and hour, and explain the reason in the space provided. Failure to respond without justification may be cause for removal of the bidder's name from the bid mailing list. NOTE: To qualify as a respondent, bidder must submit a "NO BID."

BID WITHDRAWAL: No bidder may withdraw his bid before the expiration of ninety (90) calendar days from the date of bid opening unless vendor so notes in the bid.

BID OPENING: Shall be public, on date, location and time specified in the bid form. The official time is the time clock located in the Office of the City Clerk reception area and will be accepted by all parties without reservation. It is the bidder's responsibility to assure that his bid is delivered on date, location and time specified on the bid form. Bids, which for any reason are not so delivered, will not be considered. Bid files and any bids after they are opened may be examined during normal working hours by appointment. Bid consultations are available for inspection upon request.

BIDS WILL BE OPENED Friday November 03, 2006 AT 3:00 pm and may not be withdrawn within 90 calendar days after such date and time.

BID TITLE: BID FOR W. 22ND STREESCAPE IMPROVEMENTS.

BID NO.

PURCHASING AGENT BENJAMIN GUY (561) 845-4180

DELIVERY DATE

SEE SPECIAL INSTRUCTION
CASH DISCOUNT TERMS

BID GUARANTY IS ATTACHED,
WHEN REQUIRED, IN
THE AMOUNT OF 5% OF THE BID

REASON FOR NO BID

FEDERAL EMPLOYER I.D. or SOCIAL SECURITY NUMBER

20-1394029

DUN & BRADSTREET NUMBER

BIDDER NAME Chris Wayne and Associates, Inc.

BIDDER MAILING ADDRESS/CITY/STATE/ZIP

15863 97th Dr. N.
Jupiter, FL 33478

AREA CODE TELEPHONE NO.

(561) 746-4225

CONTACT PERSON

Ann-Marie Dellago

FAX NO.

(561) 746-8991

INTERNET ADDRESS

Ann-Marie C. Dellago
AUTHORIZED SIGNATURE (original in ink)

Ann-Marie C. Dellago V.P.
TYPED NAME OF SIGNER TITLE

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm or person submitting a bid for the same items/services. I am in all respects fair and without collusion or fraud, I agree to abide by all conditions of this bid and certify that I am authorized to sign this bid for the bidder. My signature of this form, pages 1 through 4 are acknowledged and accepted as well as any special instruction sheet(s) if applicable.

BID PROPOSAL

EXHIBIT "B"

You are invited to Bid in the Following: **W. 22nd Street and W. 22nd Court streetscape improvements**

Note: Estimated unit prices include contractor's overhead and profit. Estimated unit price for palms, trees, shrubs and groundcovers includes staking, fertilization and backfill mixture. Estimated unit sod prices includes necessary clearing, grubbing and grading.

The bidder having visited the site of the proposed project and/or familiarized himself with the local conditions, nature and extent of the work, and having carefully examined the set of plans, terms and conditions herein, proposes to furnish:

Item No.	Quantity	Unit	Description	Unit Price	Total
1	73	EA	Coconut Palms (Cocos nucifera)	1275. ⁰⁰	93,075. ⁰⁰
2	27	EA	Mahogany (Swietenia mahagoni)	425. ⁰⁰	11,475. ⁰⁰
3	525	EA	Bougainvillea Silhouette	11. ⁰⁰	5,775. ⁰⁰
4	9500	SF	Sod (St. Augustine Floritam)	.36	3,420. ⁰⁰
5	49	EA	Irrigation (Each residence) <small>UNIT PRICE 335.00 PER 40'x10'</small>	225. ⁰⁰	11,025. ⁰⁰
6	28	CY	Mulch	55. ⁰⁰	1,540. ⁰⁰
7	1	LS	Watering	5,000. ⁰⁰	5,000. ⁰⁰
8	11	EA	Removal of existing palms	100. ⁰⁰	1,100. ⁰⁰
9	1	EA	Remove existing oak tree	100. ⁰⁰	100. ⁰⁰
10	4	EA	Remove other trees (Cedar/labebuia)	100. ⁰⁰	400. ⁰⁰

TOTAL BID \$ 132,910.⁰⁰

Alternate 1.
Decorative street sign (6) Six

\$ 6,000.⁰⁰ BLACK POWDER COAT FINISH + 2000.⁰⁰ FOR COLOR MATCH EXISTING LIGHT FIXTURES.

Submitted by: Chris Wayne and Associates, Inc. Date: 10/23/2006
Contractor Date

Address: 15863 97th Dr. N., Jupiter, FL 33478

Telephone: (561) 746-4225

Fax: (561) 746-8991

E-mail: cwa@chriswayneinc.com

Signature: 

Bid bond 5% required if bid amount exceeds \$50,000.00

IN WITNESS WHEREOF, the PARTIES OF THE CITY OF RIVIERA BEACH, FLORIDA has made and executed this Contract on behalf of the CITY, and the CONTRACTOR has hereunto set its hand the day and year above written.

CITY OF RIVIERA BEACH

CONTRACTOR
CHRIS WAYNE AND ASSOCIATES, INC.

BY: Michael D. Brown
MICHAEL D. BROWN,
MAYOR

BY: Ann Marie C. Dellago
ANN-MARIE C. DELLAGO
TITLE: VICE PRESIDENT

ATTEST:

BY: Carrie E. Ward
CARRIE E. WARD
MASTER MUNICIPAL CLERK
CITY CLERK

APPROVED AS TO TERMS AND
CONDITIONS

BY: Mary McKinney
MARY MCKINNEY, DIRECTOR
COMMUNITY DEVELOPMENT

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

BY: _____
PAMALA H. RYAN,
CITY ATTORNEY

Date: _____

PUBLIC CONSTRUCTION BOND

BY THIS BOND, WE CHRIS WAYNE AND ASSOCIATES, INC., as Principal and WESTERN SURETY COMPANY, a corporation, as Surety, are bound to the City of Riviera Beach, hereinafter called Owner, in the sum of \$ 132,910.00, for payment of which we bond ourselves, our heirs, personal representatives, successors, and assigns, jointly and severally.

THE CONDITION OF THIS BOND is that if Principal:

1. Performs the Contract dated NOVEMBER 3, 2006 between Principal and Owner for construction of "W. 22ND ST. STREETSCAPE IMPROVEMENTS" the Contract being made a part of this bond by reference, at the times and in the manner prescribed in the Contract and;
2. Promptly makes payment to all claimants, as defined in Section 255.05 (1), *Florida Statutes*, supplying Principal with labor, materials and supplies, used directly or indirectly by Principal in the prosecution of the work provided for the Contractor and;
3. Pays Owner all loss, damages, expenses, costs and attorney's fees, including appellate proceedings, that Owner sustains because of a default by Principal under the Contract and;
4. Performs the guarantee of all work and materials furnished under the Contract for the time specified in the Contract then this bond is void; otherwise it remains in full force. Any changes in or under the contract documents and compliance or noncompliance with any formalities connected with the Contract or the changes does not affect Surety's obligation under the contract documents and compliance or noncompliance with any formalities connected with the Contract or the changes does not affect Surety's obligation under this bond.

Date JANUARY 8, 2006

[Signature]
 Attest as to the signature of
 the Principal

CHRIS WAYNE AND ASSOCIATES, INC.
 Principal

By: *[Signature]*

15863 97TH DR. N JUPITER, FL 33478
 Address

WESTERN SURETY COMPANY

101 S PHILLIPS AVE

STOUX FALLS, SD 57117

Surety

By: *[Signature]*
 KATHRYN D. WHITE (ATTY-IN-FACT)

[Signature]
 Attest as to the signature of
 the Surety

Note: Date of Bond must not be prior to date of Contract. If Contractor is Partnership, all partners should execute bond.

Surety companies executing bonds must be authorized to do business in the State of Florida and have a minimum Best's Rating of "B+" on Management and "XII" on Financial Strength.

PLXB-2

STATE OF Arizona }
 COUNTY OF Maricopa } is **ACKNOWLEDGMENT OF SURETY**
 (Attorney-in-Fact)

On this 8th day of January, 2007, before me, a notary public in and for said County, personally appeared Kathryn Debra White to me personally known and being by me duly sworn, did say, that he is the Attorney-in-Fact of WESTERN SURETY COMPANY, a corporation of Sioux Falls, South Dakota, created, organized and existing under and by virtue of the laws of the State of South Dakota, that the said instrument was executed on behalf of the said corporation by authority of its Board of Directors and that the said Kathryn Debra White acknowledges said instrument to be the free act and deed of said corporation and that he has authority to sign said instrument without affixing the corporate seal of said corporation.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my official seal at Mesa, Arizona, the day and year last above written.

My commission expires 04-05, 2007

Helen M White
 Notary Public



Western Surety Company

POWER OF ATTORNEY - CERTIFIED COPY

Bond No. 70222968

Know All Men By These Presents, that WESTERN SURETY COMPANY, a corporation duly organized and existing under the laws of the State of South Dakota, and having its principal office in Sioux Falls, South Dakota (the "Company"), does by these presents make, constitute and appoint Kathryn Debra White

its true and lawful attorney(s)-in-fact, with full power and authority hereby conferred, to execute, acknowledge and deliver for and on its behalf as Surety, bonds for:

Principal: Chris Wayne and Associates, Inc.

Obligee: City of Riviera Beach

Amount: \$500,000.00

and to bind the Company thereby as fully and to the same extent as if such bonds were signed by the Senior Vice President, sealed with the corporate seal of the Company and duly attested by its Secretary, hereby ratifying and confirming all that the said attorney(s)-in-fact may do within the above stated limitations. Said appointment is made under and by authority of the following bylaw of Western Surety Company which remains in full force and effect.

"Section 7. All bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

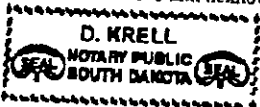
All authority hereby conferred shall expire and terminate, without notice, unless used before midnight of August 22, 2007, but until such time shall be irrevocable and in full force and effect.

In Witness Whereof, Western Surety Company has caused these presents to be signed by its Senior Vice President, Paul T. Bruffat, and its corporate seal to be affixed this 8th day of January, 2007.



WESTERN SURETY COMPANY
Paul T. Bruffat
Paul T. Bruffat, Senior Vice President

On this 8th day of January, in the year 2007, before me, a notary public personally appeared Paul T. Bruffat, who being to me duly sworn, acknowledged that he signed the above Power of Attorney as the aforesaid officer of WESTERN SURETY COMPANY and acknowledged said instrument to be the voluntary act and deed of said corporation.



My Commission Expires November 30, 2012

D. Krell
Notary Public - South Dakota

I the undersigned officer of Western Surety Company, a stock corporation of the State of South Dakota, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable, and furthermore, that Section 7 of the bylaws of the Company as set forth in the Power of Attorney is now in force.

In testimony whereof, I have hereunto set my hand and seal of Western Surety Company this 8th day of January, 2007.

WESTERN SURETY COMPANY
Paul T. Bruffat
Paul T. Bruffat, Senior Vice President

TAB 11

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|--|---|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input checked="" type="checkbox"/> Other: presentation & review of Future Land Use Map (power point presentation) | <input type="checkbox"/> RESOLUTION

<input type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input type="checkbox"/> CONSENT AGENDA |
|--|---|

SUBJECT: Review of proposed Future Land Use Map

RECOMMENDED MOTION/ACTION:

Approved by Town Manager W. Lewis Date: 11/2/07

Originating Department: Community Development	Costs: \$ N/A Funding Source: Acct. #	Attachments:
Department Review: <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Community Affairs _____ <input checked="" type="checkbox"/> Community Development _____	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

Summary Explanation/Background: review and discussion of changes to the future land use map for the EAR and Comp Plan update.

TAB 12

**Town of Lake Park Town Commission
Agenda Request Form**

Meeting Date: November 7, 2007

Agenda Item No.

- | | |
|---|--|
| <input type="checkbox"/> PUBLIC HEARING
<input type="checkbox"/> Ordinance on Second Reading
<input type="checkbox"/> Public Hearing

<input type="checkbox"/> ORDINANCE ON FIRST READING

<input type="checkbox"/> GENERAL APPROVAL OF ITEM

<input type="checkbox"/> Other: | <input type="checkbox"/> RESOLUTION

<input checked="" type="checkbox"/> DISCUSSION

<input type="checkbox"/> BID/RFP AWARD

<input type="checkbox"/> CONSENT AGENDA |
|---|--|

SUBJECT: Discussion Regarding Employee Leave Benefits

RECOMMENDED MOTION/ACTION:

Approved by Town Manager *W. Davis* Date: 11/1/07

Name/Title

Date of Actual Submittal

Originating Department: Town Manager	Costs: \$ _____ Funding Source: Acct. # _____	Attachments: Survey
Department Review: <input type="checkbox"/> Town Attorney _____ <input type="checkbox"/> Community Affairs _____ <input type="checkbox"/> Community Development _____	<input type="checkbox"/> Finance _____ <input type="checkbox"/> Fire Dept _____ <input type="checkbox"/> Library _____ <input type="checkbox"/> Marina _____ <input type="checkbox"/> PBSO _____	<input type="checkbox"/> Personnel _____ <input type="checkbox"/> Public Works _____ <input type="checkbox"/> Town Clerk _____ <input type="checkbox"/> Town Manager _____
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

Summary Explanation/Background: The Town Manager and Human Resources Director have been working with a legal consultant to update the employee handbook to reflect current internal procedures and to ensure that the document is legally sufficient.

During the course of updating the disciplinary section of the handbook regarding excessive absenteeism, a survey of leave policies of neighboring jurisdictions was conducted. This survey was very telling in that it demonstrates that the Town offers far fewer leave days than any other jurisdiction surveyed.

The Town currently offers a total of 16 leave days per year, while the jurisdictions surveyed offer between 22 and 27 leave days per year. The attached survey is included for your review.

To that end, in order to recruit and retain qualified employees, it is recommended that the Town Commission adjust its leave policy to reflect the norm of neighboring jurisdictions. Staff is recommending increasing leave days from 16 to 22. This will bring our leave policy in line with the majority of municipalities in Palm Beach.

If the Town Commission authorizes the recommended adjustment in leave days, it would not be implemented until the Town Commission reviews and authorizes the employee handbook that staff is currently updating.

	A	B	C	D	E	F	G	H
	MUNICIPALITY	VACATION DAYS (per year)	SICK LEAVE DAYS (per year)	PERSONAL LEAVE (per year)		SUBTOTAL	HOLIDAYS	LEAVE BANK
1								
2								
3								
4	Town of Lake Park	16	0	0	Annual leave can be used for sick leave & vacation	16	11	Yes
5	City of Lake Worth	10	12	0		22	10	Yes
6	City of Boynton Beach	10	12	0		22	11	None
7	PBSO	13	13	0		26	12	None
8	City of Ft. Lauderdale	15	12	0		27	9	None
9	Town of Lantana	10	12	0		22	11	Yes
10	Village of North Palm Beach	10	12	0		22	11	Yes
11	Village of Royal Palm Beach	0	0	18	Can be used for sick leave & vacation	18	11	None
12	City of Coral Springs	12	12	0		24	12	None
13	City of Riviera Beach	12	12	0		24	12	None
14	City of Palm Beach Gardens	See Notation	See Notation	24	Can be used for sick leave & vacation	24	12	None
15	City of Delray Beach	12	12	0		24	10	None
16	City of Pompano Beach	10	12	0		22	13	Yes
17	City of Greenacres	10	12	0		22	11	None
18	Village of Palm Springs	0	0	20	Can be used for sick leave & vacation	20	13	Yes
19	Town of Mangonia Park	10	12	2		24	12	None
20	City of Coconut Creek	10	12	2		24	12	Yes
21	Village of Tequesta	10	12	0		22	12	Yes
22	City of Parkland	not provided	not provided	not provided	Discretionary leave not quantified	not provided	11	not provided
23	Town of Davie	10	12	Discretionary Leave		22	13.5	Yes
24	City of Lauderhill	not provided	not provided	not provided		not provided	13	not provided
25	City of Lauderdale Lakes	not provided	not provided	not provided		not provided	10	not provided
26	S. FL. Water Management District	not provided	not provided	not provided	Can be used for sick leave and vacation	not provided	11	not provided
27	Village of Wellington	0	0	19.5		19.5	11	None
28	City of Deerfield Beach	not provided	not provided	not provided		not provided	12	not provided
29	City of Miramar	not provided	not provided	not provided		not provided	14	not provided
30	Town of Palm Beach	10	12	3		25	12	Yes
31	City of Plantation	not provided	not provided	not provided		not provided	10	not provided
32	Palm Beach County	not provided	not provided	not provided		not provided	11	not provided

TAB 13

Town of Lake Park Town Commission Agenda Request Form

Meeting Date: November 7, 2007

Agenda Item No.

- PUBLIC HEARING
- Ordinance on Second Reading
- Public Hearing

- RESOLUTION
- DISCUSSION

ORDINANCE ON FIRST READING

BID/RFP AWARD

GENERAL APPROVAL OF ITEM

CONSENT AGENDA

Other:

SUBJECT: Discussion with Richard Ahrens regarding issues with One Park Place and Villa Liana

RECOMMENDED MOTION/ACTION:

Approved by Town Manager

W. Davis

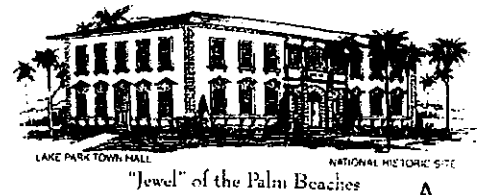
Date:

10/31/07

Originating Department: Community Development	Costs: \$ N/A Funding Source: Acct. #	Attachments: Staff Report
Department Review: <input checked="" type="checkbox"/> Town Attorney <i>TSB</i> <input type="checkbox"/> Community Affairs <input checked="" type="checkbox"/> Community Development	<input type="checkbox"/> Finance <input type="checkbox"/> Fire Dept <input type="checkbox"/> Library <input type="checkbox"/> PBSO	<input type="checkbox"/> Personnel <input type="checkbox"/> Public Works <input type="checkbox"/> Town Clerk <input type="checkbox"/> Town Manager
Advertised: Date: _____ Paper: _____ <input type="checkbox"/> Not Required	All parties that have an interest in this agenda item must be notified of meeting date and time. The following box must be filled out to be on agenda.	Yes I have notified everyone _____ or Not applicable in this case _____: Please initial one.

Summary Explanation/Background: See attached staff report.

**Town of Lake Park
Community Development Department**



Meeting Date: November 7, 2007
Memo Date: October 26, 2007

Patrick Sullivan, AICP, Director

To: Town Commission

Re: Discussion session with Richard Ahrens

Some recent decisions by the Community Development Department (CDD) regarding two projects of the Ahrens Companies have been questioned by Richard Ahrens and as a result he would like to discuss these issues with the Commission. The following is a synopsis of what might be discussed.

The first project is One Park Place.

The first issue is with building permit fees. It is Ahrens Companies position that all building fees for the project were meant to be waived. It is Community Development's position that since the signed agreement states that **"...the Town agrees to the following conditions: A. Waiver of the building permit fee."** that only the original building permit fee was meant to be waived and subsequent subcontractor fees (such as paving, electrical, plumbing, etc.) had to be paid. CDD has taken the position that any building permit pulled by Ahrens Companies does not have to pay a permit fee and any permits pulled by subcontractors will have to pay a fee.

The second issue with One Park Place is the construction of the alleyway immediately behind One Park Place. The contract with Ahrens states that: **"D. The Town of Lake Park will reimburse the development group for the alleyway construction, including power lines for any parcel not purchased by the group which will be paid only if a grant or some other subsidy is obtained; the payback would be restricted to that amount."** This language is not as clear as it could be and there are differing opinions on what it means. It appears to mean that if the Town receives any grants or subsidies to rebuild that portion of the alleyway then they would reimburse Ahrens Companies in that amount. It also appears to mean that Ahrens Companies is responsible for construction of that portion of the alleyway. Mr. Ahrens may be able to shed more light on this subject and the expectations he might have regarding reimbursement.

Mr. Ahrens may have other issues to discuss concerning One Park Place that I am not aware of.

The second project is Villa Liana.

This is a twelve unit condominium project scheduled to be built on the eastern side of 10th Street between Evergreen and Cypress. As you may recall Ahrens Companies requested an extension of the approval for this site because Ahrens Companies was not able to begin construction prior to the expiration of the development approval. Our Code provided for extensions in 6 month increments at the discretion of the Town Commission. On October

Patrick Sullivan, AICP, Director
Community Development Department
781-3219 Ext. 981-3223
psullivan@lakeparkflorida.gov

4, 2006 the Commission extended the approval for one six month period. Mr. Ahrens was required to secure a building permit by April 6, 2007 which he did not do. He was also required to initiate development by April 19, 2007 which he did not do. The CDD's position is that the extension approval has expired due to the fact that the conditions of the extension were not met and that only the Town Commission has the authority to make adjustments to that extension. However, it should be noted that according to our Code any requests for extension must be applied for sixty days prior to the expiration of the approval [Sec. 67-42 (f)] and accompanied by the appropriate application and application fee (the approval expired on April 19, 2007 six months ago). The CDD has not received a formal application for extension. The CDD strongly suggests that any requests for additional time be accompanied by solid evidence that construction will begin within a certain defined period of time (our code now requires affidavits from architects, engineers, bankers, etc that the applicant is moving forward and has received financial backing, prepared the necessary plans, etc).

Attachments:

- Agreement for One Park Place detailing specific conditions mentioned above
- Letter of September 25 to Ahrens Companies detailing the expiration of the Villa Liana approvals
- Resolution of extension for Villa Liana

RESOLUTION No. 59-10-2006

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA AMENDING RESOLUTION 34-09-05, TO AMEND A CONDITION OF THE DEVELOPMENT ORDER WHICH REQUIRED THAT THE OWNER INITIATE DEVELOPMENT WITHIN ONE YEAR OF THE APPROVAL OF THE PROJECT KNOWN AS "VILLA LIANA" LOCATED ON LOTS 17 TO 28 OF BLOCK 47, ON THE EAST SIDE OF 10TH STREET, SOUTH OF PARK AVENUE AND APPROXIMATELY 211 FEET SOUTH OF EVERGREEN DRIVE, IN THE TOWN OF LAKE PARK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission, as the governing body of the Town of Lake Park, Florida, adopted Resolution 34-09-05 approving a site plan with conditions for Villa Liana; and

WHEREAS, 10th Avenue, LLC, ("Owner") is the owner of real property, located on the east side of 10th Street, Lake Park, Florida, also described as Lots 17 to 28, Block 47, more particularly described in Exhibit "A" ("subject property") attached hereto and incorporated by reference; and

WHEREAS, on October 19, 2005, the Town Commission approved a site plan for Villa Liana pursuant to Resolution 34-09-05 ; and

WHEREAS, the Owner has submitted an Application ("Application") to the Town to extend the previously approved Site Plan for a project consisting of twelve (12) residential units to be known as "Villa Liana"; and

WHEREAS, the subject property is zoned, R-2 Multi-family Residential; and

WHEREAS, The Town Commission has considered the evidence presented by staff, Owner, and members of the public, regarding the Extension Application's consistency with the Town's Comprehensive Plan, and whether it meets the Town's Land Development Regulations; and

WHEREAS, the Town Commission has determined that there were conditions beyond the Owner's control which warrant an extension of the original date to initiate development; and

WHEREAS, as a condition of the Town Commission's extension of the date by which development shall be initiated, the Owner, its successors and assigns shall be subject to the additional conditions contained in Section 2 herein below; and

WHEREAS, all conditions previously imposed shall remain in full force.

NOW THEREFORE, be it resolved by the Town Commission of the Town of Lake Park;

Section 1: The whereas clauses are incorporated herein as true and correct as the findings of fact and conclusions of law of the Town Commission.

Section 2. The Town Commission hereby approves a six month extension authorizing the subject property, to be developed as a 14,276 square foot, twelve unit (12) residential multi-family condominium building (the Project) including, but not limited to the architectural elevations for the building, subject to the following conditions:

1. Within 60 days of the effective date of this Resolution, the Owner shall submit revised or requested materials to include the items listed below. Said submittals shall be approved administratively by staff as long as: (1) all items listed below are included on the development plans to the satisfaction of the Community Development Director, and (2) any exterior building modification(s) is architecturally consistent with the approved buildings. Should any of the aforesaid not be adequately satisfied, the revised development plans shall be reviewed and approved by the Town Commission by way of an amendment to the site plan. No building or land clearing permits shall be issued until revised plans have been approved. If the Applicant/Owner fails to submit such materials in said 60 day time period, this approval shall become null and void
2. Upon approval of the extension of the Site Plan approval by the Town Commission, the Applicant/Owner shall have six (6) months to secure a building permit from the Town's Community Development Department. If the Owner fails to secure a building permit in said six (6) month time period, this approval shall become null and void.
3. Prior to the issuance of the first building permit, the Owner shall comply with all required conditions as enumerated in Resolution 34-09-06 and shall be subject to Staff's approval.
4. The Owner shall provide a 6 foot concrete/masonry wall at the rear of the subject property.
5. The Owner shall submit for review and approval by the Town, covenants establishing a condominium owners association. Such covenants shall at a minimum provide for the upkeep, operation, and maintenance of the property.

Section 3: The Owner shall initiate development on or before April 19, 2007. This shall be the final extension. The Applicant/Owner shall not be eligible to apply for any additional extensions.


Section 4: This Resolution shall become effective upon adoption.

The foregoing Resolution was offered by Commissioner Balius who moved its adoption. The motion was seconded by Commissioner Carey, and upon being put to a roll call vote, the vote was as follows:

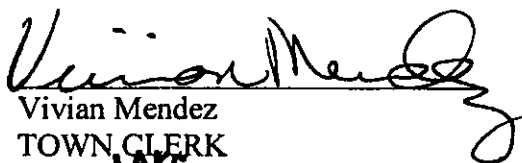
	AYE	NAY
MAYOR PAUL W. CASTRO	<u>X</u>	_____
VICE-MAYOR ED DALY	<u>X</u>	_____
COMMISSIONER CHUCK BALIUS	<u>X</u>	_____
COMMISSIONER JEFF CAREY	<u>X</u>	_____
COMMISSIONER PATRICIA OSTERMAN	<u>X</u>	_____

The Town Commission thereupon declared the foregoing Resolution NO. 59-10-06 duly passed and adopted this 4 day of October, 2006.

TOWN OF LAKE PARK, FLORIDA


BY: 
PAUL W. CASTRO
MAYOR

ATTEST:


Vivian Mendez
TOWN CLERK



Approved as to form and legal sufficiency:

BY: 
THOMAS J. BAIRD
TOWN ATTORNEY

September 25, 2007

Richard Ahrens, President
Ahrens Companies
1461 Kinetic Road
Lake Park, FL 33403-1911

RE: Villa Liana Permits

Dear Richard:

On October 5, 2006 the Lake Park Town Commission approved a six month extension authorizing you to develop a 12 unit residential project known as "Villa Liana" located on 10th Street. The conditions of that permit required that you "secure a building permit from the Town within a six month time period" and failure to do so would result in the approval being null and void. An additional condition required you to initiate development on or before April 19, 2007. The conditions went on to say that this would be the final extension and you would not be eligible to apply for any additional extensions.

You have not secured a permit, nor have you initiated development as of the date of this letter, which is five months beyond the time you were required to initiate development. Therefore, I regret to inform you that the approvals for the "Villa Liana" project have expired. In order to proceed with construction it will be necessary for you to secure a new development order by applying to the Town and going through the site plan approval process.

On Tuesday September 18, 2007, I informed you that the permit approvals had expired and you indicated that you had submitted plans to this department for approval and the department had not responded. Upon initial investigation I found that the plans were at Palm Beach County Fire Department for review and had been there for some time. You questioned your ability to follow through with obtaining a permit if we were holding up the process. On the face, it seemed that there might be some question as to who was to blame and I promised to follow up. I then informed you that if, after researching the issue, we found it was the Town's fault for holding up the permit process, we would allow extra time for you to secure a permit. I also informed you that if the problem rested with you, there would be nothing I could do to extend the permit.

I did research the timing of the permits and found that you did not comply with the conditions of the approval extension and that this occurred prior to any issues with the fire department reviewing the plans. The timeline and occurrence of events is as follows:

- On October 4, 2006 the Town Commission extended your approval for Villa Liana for a six month period and providing for two deadlines. The approval

required you to secure a building permit by April 6, 2007 and to initiate development by April 19, 2007.

- On March 6, 2007 you submitted plans to the Community Development Department to be reviewed. We were unable to accept the plans because you did not pay the required building fees when you submitted the plans.
- On April 19th you paid the required building fees. Staff accepted the fees and sent the plans to the fire department for review.
- On April 23, 2007 I acknowledged in writing at your request that you had submitted plans for review.
- On May 10, 2007 the fire department faxed you comments requiring you to respond before they could approve the plans. You did not respond to fire's comments. It is the custom of the building official to review civil plans only after fire has reviewed and approved the plans. Therefore, until you complied with the fire department's requests, the building official would not review the plans. This was the last movement on this project.

As time progressed and there was no response from your office, I assumed that you had decided not to continue with the project. This was further emphasized by the fact that permit applications were significantly beyond the expiration dates and you did not respond to the fire department's fax, nor did you contact this department to let us know your intentions or inquire about the status of fire's review. Also, as you know, the building inspector requires a stamped "sign off" from Seacoast Utility Authority before he reviews the plans. The applicant is responsible for obtaining this "signoff". We never received a "sign off" from Seacoast Utility Authority.

I have reviewed the forgoing with the Town Manager and she has requested that I inform you that the Town considers your development approvals for Villa Liana to be expired.

Your permit fees are being refunded to you. You will find an enclosed check in the amount of \$8,321.47 to cover the fees that were paid on April 19, 2007.

Yours truly,

Patrick Sullivan, AICP
Director
Community Development Department

Cc: Maria Davis, Town Manager
Town Commission

**ADDENDUM TO
CONTRACT FOR SALE AND PURCHASE**

SELLER: TOWN OF LAKE PARK
BUYER: PARK AVENUE, LLC
LEGAL: SEE ATTACHED EXHIBIT "A"

The parties agree to the following specific addendum provisions:

1. Pursuant to Board motion and vote accepting the offer of Richard C. Ahrens, the Town agrees to the following conditions:

- A. Waiver of the building permit fee.
- B. To grant a perpetual easement on Lot F to be utilized for underground storm water storage with Buyer and successors in title to hold the Town harmless for any loss or damage arising out of the use of the ground storm water storage easement right. Purchase and any successors in title will also agree to landscape, maintain and irrigate the parcel known as Lot F, which is graphically depicted on the Schedule attached.
- C. The Town of Lake Park will waive site plan application fees.
- D. The Town of Lake Park will reimburse the development group for the alley way construction, including power lines for any parcel not purchased by the group which will be paid only if a grant or some other subsidy is obtained; the payback would be restricted to that amount.
- E. The Town shall allow parking on each side of the alley way depicted on the preliminary site plan presented with the offer and reviewed at the meeting where the offer was approved.
- F; Buyer agrees to accept all improvements in their "as is" condition without warranty, either express or implied, and pursuant to the offer shall demolish existing structures.

2. \$240,000.00 is a net sales price to Seller. Buyer shall pay for title insurance, and all related costs to title transfer and mortgage financing, including documentary stamps on deed and mortgage, intangible tax on mortgage and recording fees.

3. Attached is copy of a set of Town of Lake Park commission meeting minutes dated October 16, 2002, approving this transaction.

IN WITNESS WHEREOF, the parties hereto sign this addendum to a Contract for Sale and Purchase, to more fully express the terms of the transaction.

SELLER:

BUYER:

THE TOWN OF LAKE PARK

PARK AVENUE, LLC

By: 

By: 

Richard C. Ahrens, Managing
Partner