



Town of Pomona Park Agenda

Town Council Meeting
Mayor Joe Svingala
Councilwoman Evans
Councilwoman Linkswiler
Councilwoman Mead
Councilwoman Kuleski

Town Hall
1775 HWY 17S
Pomona Park, FL
32181
www.pomonapark.com

Tuesday, June 11, 2024

6:00 PM

Chambers

Town Staff

Andrea Almeida, Town Clerk
Jennifer Paul, Finance Officer
Bobby Pickens, Town Attorney

- Public Participation shall be in accordance with Section 286.0114 Florida Statutes. Other matters of concern may be discussed as determined by Town Council.
- If you wish to obtain more information regarding the Town Council's agenda, please contact the Town Clerk's Office at 386-649-4902.
- In accordance with the Americans with Disabilities Act and Section 266.26, Florida Statutes, persons needing a reasonable accommodation to participate in any of these proceedings or meeting should contact the Town Clerk at 366-649-4902, at least 48 hours prior to the meeting.
- It is proper meeting etiquette to silence all electronic devices, including cell phones while Council is in session.
- Any person who decides to appeal any decision of the Town Council with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose, may need to hire a court reporter 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.
Comment Cards are available before any meeting in the Clerk's Office or prior to any meeting at the Clerk's Table. Please return completed cards to the Clerk.

PUBLIC PARTICIPATION

Public Participation shall be held in accordance with Section 286.0114 Florida Statutes. And pursuant to the Council's Meeting Policies and Procedures:

- (1) Each speaker shall at the podium, provide their name and may speak for up to 5 minutes.**
- (2) The Public may provide comments to the Council relative to matters not on the agenda at the times indicated in this Agenda. Following any comments from the public, there may be discussion by the Council.**
- (3) When addressing the Council on specific, enumerated Agenda items, speakers shall: direct all comments to the Mayor;**
make their comments concise and to the point;
not speak more than once on the same subject;
not, by speech or otherwise, delay or interrupt the proceedings or the peace of the Council;
obey the orders of the Mayor or the Council; and
not make any irrelevant, impertinent or slanderous comments while addressing the Council; which pursuant to Council rules, shall be considered disorderly.
- 4) Any person who becomes disorderly or who fails to confine his or her comments to the identified subject or business, shall be cautioned by the Mayor and thereafter must conclude his or her remarks on the subject within the remaining designated time limit.**
Any speaker failing to comply, as cautioned, shall be barred from making any additional comments during the meeting and may be removed, as necessary, for the remainder of the meeting.
Members of the public may make comments during the public comment portion of the meeting. Please be advised that public comment will only be permitted during the public comment portions of the agenda at the times indicated by the Chair during the meeting.

PLEDGE OF ALLEGIANCE TO THE FLAG

CALL TO ORDER AND WELCOME VISITORS

CORRESPONDENCE-TOWN CLERK

ADOPT MINUTES of Meeting

May 14,2024

PROCLAMATIONS

- **Juneteenth 2024-06**

PRESENTATION

UNFINISHED BUSINESS, INCLUDING COMMITTEE REPORTS

- **Jennifer Paul Treasurer- Check Register and Trial Balance**
- **Beautification Report -Councilwoman Linkswiler and Beautification Chair Martha Mann**
- **Councilwoman Mead- Tree Report**

PUBLIC HEARING ITEMS

NONE

NEW BUSINESS

- **James Moore Contract for Auditing Services**
- **Set Dates for Budget Workshops**
- **Set Date for Supervisor of Elections Workshop**
- **Council Seat 1, and Council Seat 6 Candidates**
- **Resolution 2024-05 State Lighting Agreement**
- **Resolution 2024-06 Cybersecurity Standards**

- **DISCUSSION BY TOWN COUNCIL OF MATTERS NOT ON THE AGENDA**
- **DISCUSSION BY TOWN ATTORNEY OF MATTERS NOT ON THE AGENDA**
- **DISCUSSION BY TOWN CLERK OF MATTERS NOT ON THE AGENDA**
- **Upcoming Events**
- **PUBLIC PARTICIPATION**
Remainder of Public Comments is limited to FIVE (5) minutes each.
- **ADJOURNMENT**

**Town of Pomona Park
Correspondence List for June 11, 2024**

- 1. Meeting Minutes 05/14/2024 -----1-5**
- 2. Proclamation 2024-06-----6**
- 3. Financial Statements -----7-11**
- 4. James Moore Engagement Letter and Contract -----12-21**
- 5. Calendar For Workshop Dates-----22-23**
- 6. Resolution 2024-05 Lighting Agreement-----24-27**
- 7. Resolution 2024-06 Cybersecurity Standards-----28-30**
- 8. Upcoming Events-----31**

Town of Pomona Park, Town Council Meeting Minutes

Meeting Minutes of May 14, 2024

This Meeting was held at Town Hall for Council & Public

Mayor Joseph Svingala presided. Council present were Lynda Linkswiler, CarrieAnn Evans, Patricia Mead, Town Attorney Bobby Pickens, Town Clerk Andrea Almeida, Finance Officer Jennifer Paul, Public Works Superintendent Bruce Wolfred

Pledge of Allegiance to the flag and a moment of silence for Sue Stevens

Meeting Began 6:00pm

Town Clerk Read Correspondence

Councilwoman Evans motioned to adopt meeting minutes and Councilwoman Mead 2nd the Motion.

April 9, April 23, and April 29.

Motion passes unanimously.

Mayor Svingala read aloud the 2024-05 Public Works Proclamation

Unfinished Business

Jennifer Paul reviewed the check register and trial balance.

No questions asked.

Councilwoman Linkswiler reviewed the Beautification Report.

She reviewed the profits and upcoming events.

Martha Mann went over the upcoming mural contest this will begin the school year of 24-25 and will end in November.

The committee is working with State Rep. Bobby Payne to be able to give the winning student a scholarship for the Mural.

All materials have been sponsored for this project.

Photo Frames for Founders Day were presented. Bill Price provided photos from the Historic Society.

Ms. Martha asked about being able to have the frames in the Community Center.

June 1st is the candidate forum with dinners to be served. This will be from 2-4pm.

The Arts Council has sponsored live music for the Founders Day Celebration.

Bruce Wolfred presented the Bush Hog Quotes to the Council.

Bruce explained that the mower is from 2004 and it is quoted \$2,000 to repair.

Crystal tractors quote came in at \$4,449.

And the John Deere bush hog came in at \$4,443.

The Crystal Tractor quote is with delivery.

Councilwoman Mead motioned and Councilwoman Evans 2nd the motion.

The Council selected Crystal tractor because of the delivery fee being included for the Bush Hog.

The motion Passes unanimously.

Guest Speakers

Brendan McKitrick, CPA, CISA from James Moore.

Mr. McKitrick reviewed his statement to the Council.

No issues were found in the estimates for the audit.

Fixed assets and long-term capital.

The financial statements show the opinion for the financial statements. The auditor reviews the internal reviews. The explanation is preparation of financial statements it is due to the resource. The state is familiar with this because of the size of the office. The second comment is the ability to hire an inhouse auditor.

The budget comment from last year has been corrected.

Capital asset has changed from purchases of equipment.

The Funds have increased a hundred thousand dollars.

Guest Speaker

Kraig McLane- St. Johns River 2 sea loop, has been working with the trail system for the last thirty years.

Mr. McLane went over the trail that is being developed as the Sun trail. Sixty Percent of the trail is currently developed. The coast to coast is the number one trail and the Sun trail is number two.

Mr. McLane reviewed the project and what is currently going on with it.

Mr. McLane spoke about a letter to the DOT to support the trail coming through Pomona Park.

State of Florida has created a Trail Designation program and that would be something that Pomona Park could participate in.

Putnam County has received 22 million in funds and only a hundred thousand has been spent.

Larry Flaman spoke about the extension coming down 17 stops at Satsuma. He would like to see it come out at Dunns Creek Park and run through to Welaka.

Mr. McLane spoke about the funds and the Sun trail comes from the program. The city would be responsible for the maintenance of the trail.

Any capital needed D.O.T. steps in and handles after its built.

The Total loop is two hundred and sixty miles.

Larry Flaman spoke about the funding with grants for maintaining the trails. Larry wants to see community involvement.

The County has a trail roster that you can be added to.

Town Clerk Andrea presented the new Civic Plus Quote for 24/25.

Councilwoman Evans motioned to approve the Civic Plus Quote and Councilwoman Mead 2nd the motion.

Councilwoman Evans asked if we could get a multiple year discount.

Mayor called the Vote.

The vote was unanimously approved.

Town Clerk Andrea presented the quotes for the playground equipment for the FRDAP Grants.

Councilwoman Evans motions to approve the quoted price for Middleton beach playground and Councilwoman Linkswiler 2nd the motion.

The Vote was unanimously approved.

Councilwoman Evans motioned to approve Mayors Park with Rep Services for the price quoted and Councilwoman Linkswiler 2nd the motion.

The vote was unanimously approved.

Councilwoman Evans asked about the equipment that we currently have and what would happen with it.

Town Clerk Andrea explained that Public Works will save any items possible and move to a new location.

Town Clerk explained the need for the Cybersecurity Training and explained that free training is being offered in Jax for the staff.

Councilwoman Evans motioned to approve the Cybersecurity Training in Jax for Town Clerk Andrea, Finance Officer Jennifer Paul, Public Works Supervisor Bruce Wolfred and Public Works Jeff Bernard.

Councilwoman Mead 2nd the motion.

The vote was unanimously approved.

Motion by Councilwoman Mead to approve Mittauer and Associates to move forward with the water septic project and 2nd by Councilwoman Evans.

The vote was unanimously approved.

Town Clerk reviewed the quote for the Bronze Plaque, Councilwoman Evans motioned to approve the purchase and Councilwoman Kuleski 2nd the motion.

Motion passes unanimous.

Town Clerk brought the US Water Quote for the repair of the fire hydrants after the quote came back much higher then expected.

Fire Hydrant quotes for 308B Old Welaka for \$7,865 Councilwoman Evans motioned to approve the quote and Councilwoman Linkswiler 2nd the motion.

The motion passes unanimously.

Councilwoman Evans motions to approve the replacement of Worcester and North Broward. Councilwoman Linkswiler 2nd the motion.

The funds will come from the ARPA funds from the Community Center Roof.

The motion passes unanimously.

Discussion of matters not on the agenda

Councilwoman Mead asked about the Community Center floors. Town Clerk Andrea explained that Jeff is looking for quotes for repairs.

Councilwoman Kuleski asked to be excused from the June 11th meeting.

Councilwoman Evans Motioned to excuse Councilwoman Kuleski from the June Council meeting, and Councilwoman Mead 2nd it.

The motion passes unanimously.

Councilwoman Linkswiler asked about the property on Broward. Town Clerk explained that it has an open code enforcement case against the property.

Town Clerk Andrea explained the Patrols for the Town.

Review of Upcoming Events

Public Comments

Larry Flaman is asking that the Lake Broward association not use the community center for free. He explained that it involves several incidents from the LBA. A few months ago the president of the association shouted out that the people of the Town are trailer trash. At the last meeting Larry explained to the members the benefits of allowing town members to use the lake. The LBA still enables the Town to not allow the entire town to use the lake. Larry is requesting to remove the free access to the LBA.

Councilwoman Mead motioned to adjourn. 8:05pm

Town of Pomona Park
2024-06
JUNETEENTH: CELEBRATING FREEDOM AND EQUALITY

WHEREAS, Juneteenth, also known as Emancipation Day or Freedom Day, is a historic day commemorating the emancipation of enslaved African Americans in the United States; and

WHEREAS, on June 19, 1865, Union General Gordon Granger arrived in Galveston, Texas, and proclaimed freedom for all slaves in accordance with President Abraham Lincoln's Emancipation Proclamation, which had been issued two and a half years earlier; and

WHEREAS, Juneteenth represents a significant moment in our nation's history, as it symbolizes the triumph of freedom over oppression and serves as a reminder of the struggles and resilience of African Americans throughout their journey toward equality; and

WHEREAS, the Town of Pomona Park recognizes the importance of acknowledging and honoring Juneteenth as a day of reflection, remembrance, and celebration of African American culture, history, and contributions to our community and nation; and

WHEREAS, Juneteenth offers an opportunity for all residents of Pomona Park to come together, regardless of their background or heritage, to promote unity, equality, and social justice within our community; and

WHEREAS, it is essential to foster an inclusive environment that values diversity and respects the fundamental rights and dignity of every individual in alignment with the principles upon which our nation was founded;

NOW, THEREFORE, I, Joseph Svingala, Mayor of the Town of Pomona Park, Florida, do hereby proclaim June 19, 2024, as JUNETEENTH in the Town of Pomona Park. I call upon all residents, community organizations, and businesses to join together in commemorating this important occasion.

I urge everyone to take part in educational activities, cultural events, and festivities that honor the historical significance of Juneteenth. Let us use this day to promote understanding, compassion, and equality and to reflect upon our shared history and the ongoing struggle for racial justice.

Attest:

Mayor, Joseph Svingala

Andrea Almeida, Town Clerk CMC

Town of Pomona Park

6/4/2024 9:32 AM

Register: 101.000 · Cash In Bank:General Checking

From 05/01/2024 through 05/31/2024

Sorted by: Date, Type, Number/Ref



Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/01/2024	EFT	Florida Blue	-split-		3,696.56	X		370,707.48
05/01/2024		QuickBooks Payroll ...	-split-	Created by Pay...	4,030.26	X		366,677.22
05/02/2024	EFT	Cardmember Services	-split-	April Statemen...	4,956.93	X		361,720.29
05/02/2024	DD1183	Almeida, Andrea J	-split-	Direct Deposit		X		361,720.29
05/02/2024	DD1184	Bernard, Jeffrey G	-split-	Direct Deposit		X		361,720.29
05/02/2024	DD1185	Paul, Jennifer S	-split-	Direct Deposit		X		361,720.29
05/02/2024	DD1186	Robinson, Carl L	-split-	Direct Deposit		X		361,720.29
05/02/2024	DD1187	Williams, Alphonso (...)	-split-	Direct Deposit		X		361,720.29
05/02/2024	DD1188	Wolfred, Bruce	-split-	Direct Deposit		X		361,720.29
05/03/2024			340.000 · Charges for ...	Deposit		X	100.00	361,820.29
05/03/2024	EFT	Health Equity	-split-		666.64	X		361,153.65
05/03/2024	EFT	Waste Pro	-split-		32.02	X		361,121.63
05/03/2024	EFT	Capital City Bank	510.00 · General Gove...		350.00	X		360,771.63
05/03/2024	11222	Midland Credit Mana...	229.000 · Other Curren...		84.70	X		360,686.93
05/03/2024	11223	Putnam County BOCC	520.00 · Public Safety:...		100.00	X		360,586.93
05/03/2024	11224	Northeast Florida Re...	510.00 · General Gove...		2,000.00	X		358,586.93
05/06/2024	EFT	Florida Municipal Pe...	-split-		200.00	X		358,386.93
05/06/2024	E-pay	United States Treasury	-split-	59-1502925 Q...	5,801.30	X		352,585.63
05/06/2024	11225	Holmes & Young P.A.	510.00 · General Gove...		1,250.00	X		351,335.63
05/06/2024	11226	Almeida, Andrea J	510.00 · General Gove...		81.74	X		351,253.89
05/07/2024			340.000 · Charges for ...	Deposit		X	13,190.00	364,443.89
05/07/2024			-split-	Deposit		X	419.90	364,863.79
05/08/2024			330.000 · Intergovern...	Deposit		X	11.75	364,875.54
05/08/2024		QuickBooks Payroll ...	-split-	Created by Pay...	4,002.85	X		360,872.69
05/09/2024			310.000 · Taxes:312.0...	Deposit		X	8,713.57	369,586.26
05/09/2024	Transfer		-split-		8,713.57			360,872.69
05/09/2024	DD1189	Almeida, Andrea J	-split-	Direct Deposit		X		360,872.69
05/09/2024	DD1190	Bernard, Jeffrey G	-split-	Direct Deposit		X		360,872.69
05/09/2024	DD1191	Paul, Jennifer S	-split-	Direct Deposit		X		360,872.69
05/09/2024	DD1192	Robinson, Carl L	-split-	Direct Deposit		X		360,872.69
05/09/2024	DD1193	Williams, Alphonso (...)	-split-	Direct Deposit		X		360,872.69
05/09/2024	DD1194	Wolfred, Bruce	-split-	Direct Deposit		X		360,872.69
05/10/2024		QuickBooks Payroll ...	-split-	Created by Pay...	935.50	X		359,937.19
05/13/2024	DD	Mead, Patricia L	-split-			X		359,937.19
05/13/2024	EFT	Florida Municipal Pe...	-split-		200.00	X		359,737.19
05/13/2024	DD1195	Evans, CarrieAnn M	-split-	Direct Deposit		X		359,737.19
05/13/2024	DD1196	Kuleski, Alisha R	-split-	Direct Deposit		X		359,737.19
05/13/2024	DD1197	Linkswiler, Lynda	-split-	Direct Deposit		X		359,737.19
05/13/2024	DD1198	Svingala, Joseph C	-split-	Direct Deposit		X		359,737.19
05/14/2024			-split-	Deposit		X	5,867.57	365,604.76

Town of Pomona Park



6/4/2024 9:32 AM

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From 05/01/2024 through 05/31/2024

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/14/2024	11227	Aqua Pure Water & ...	570.00 · Culture & Rec...		100.00	X		365,504.76
05/15/2024			310.000 · Taxes:314.0...	Deposit		X	3,509.29	369,014.05
05/15/2024	EFT	Colonial Life	229.000 · Other Curren...		264.24	X		368,749.81
05/15/2024		QuickBooks Payroll ...	-split-	Created by Pay...	3,920.66	X		364,829.15
05/16/2024	EFT	Bronze Memorial Inc	570.00 · Culture & Rec...	Bronze Plaque ...	4,136.69	X		360,692.46
05/16/2024	DD1199	Almeida, Andrea J	-split-	Direct Deposit		X		360,692.46
05/16/2024	DD1200	Bernard, Jeffrey G	-split-	Direct Deposit		X		360,692.46
05/16/2024	DD1201	Paul, Jennifer S	-split-	Direct Deposit		X		360,692.46
05/16/2024	DD1202	Robinson, Carl L	-split-	Direct Deposit		X		360,692.46
05/16/2024	DD1203	Williams, Alphonso (...)	-split-	Direct Deposit		X		360,692.46
05/16/2024	DD1204	Wolfred, Bruce	-split-	Direct Deposit		X		360,692.46
05/17/2024			330.000 · Intergovern...	Deposit		X	2,792.75	363,485.21
05/17/2024	EFT	Roll Kall - Putnam C...	520.00 · Public Safety:...	Deputy Patrol	139.05	X		363,346.16
05/17/2024	EFT	Roll Kall - Putnam C...	520.00 · Public Safety:...	Deputy Patrol	139.05	X		363,207.11
05/20/2024			310.000 · Taxes:315.0...	Deposit		X	3,422.23	366,629.34
05/20/2024	EFT	Florida Municipal Pe...	-split-		200.00	X		366,429.34
05/20/2024	EFT	FDEP	570.00 · Culture & Rec...	Permit for Beach	250.00	X		366,179.34
05/22/2024	EFT	AT&T	-split-	Account # 287...	43.23	X		366,136.11
05/22/2024		QuickBooks Payroll ...	-split-	Created by Pay...	4,030.24	X		362,105.87
05/23/2024	11233	Roll Kall - Putnam C...	520.00 · Public Safety:...	Deputy Patrol	417.15	X		361,688.72
05/23/2024	DD1205	Almeida, Andrea J	-split-	Direct Deposit		X		361,688.72
05/23/2024	DD1206	Bernard, Jeffrey G	-split-	Direct Deposit		X		361,688.72
05/23/2024	DD1207	Paul, Jennifer S	-split-	Direct Deposit		X		361,688.72
05/23/2024	DD1208	Robinson, Carl L	-split-	Direct Deposit		X		361,688.72
05/23/2024	DD1209	Williams, Alphonso (...)	-split-	Direct Deposit		X		361,688.72
05/23/2024	DD1210	Wolfred, Bruce	-split-	Direct Deposit		X		361,688.72
05/24/2024	EFT	FPL	-split-	Utilities Billing...	2,561.72	X		359,127.00
05/28/2024			310.000 · Taxes:312.0...	Deposit		X	1,433.02	360,560.02
05/28/2024			310.000 · Taxes:312.0...	Deposit		X	2,125.85	362,685.87
05/28/2024			310.000 · Taxes:312.0...	Deposit		X	6,814.73	369,500.60
05/28/2024			330.000 · Intergovern...	Deposit		X	4,141.01	373,641.61
05/28/2024			320.000 · PermitsFees...	Deposit		X	3,524.24	377,165.85
05/28/2024			-split-	Deposit		X	1,079.82	378,245.67
05/28/2024	EFT	Florida Municipal Pe...	-split-		200.00	X		378,045.67
05/28/2024	EFT	Roll Kall - Putnam C...	520.00 · Public Safety:...	Deputy Patrol	602.55	X		377,443.12
05/28/2024	EFT	T Mobile	-split-		221.02	X		377,222.10
05/28/2024	EFT	Principal Life Insura...	-split-		217.24	X		377,004.86
05/28/2024	EFT	Wells Fargo Vendor ...	510.00 · General Gove...		131.12	X		376,873.74
05/28/2024	Transfer		-split-		1,433.02	X		375,440.72
05/28/2024	Transfer		-split-		6,814.73	X		368,625.99

Town of Pomona Park

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6/4/2024 9:32 AM

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From 05/01/2024 through 05/31/2024

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
05/28/2024	11228	CivicPlus LLC	510.00 · General Gove...		4,739.94			363,886.05
05/28/2024	11229	Kyocera	510.00 · General Gove...		61.34			363,824.71
05/28/2024	11230	KC'S Air Conditioni...	-split-		530.00	X		363,294.71
05/28/2024	11231	Paul, Jennifer S	510.00 · General Gove...		400.66	X		362,894.05
05/28/2024	11232	K&D Cleaning	570.00 · Culture & Rec...	Community Ce...	250.00			362,644.05
05/29/2024	EFT	ADT	570.00 · Culture & Rec...		170.00	X		362,474.05
05/29/2024	EFT	ADT	570.00 · Culture & Rec...		170.00	X		362,304.05
05/29/2024	11233	City of Crescent City	570.00 · Culture & Rec...	Water Samples	30.00			362,274.05
05/29/2024		QuickBooks Payroll ...	-split-	Created by Pay...	4,030.26	X		358,243.79
05/30/2024			330.000 · Intergovern...	Deposit		X	350,440.00	708,683.79
05/30/2024	Transfer		-split-		350,440.00	X		358,243.79
05/30/2024	DD1211	Almeida, Andrea J	-split-	Direct Deposit		X		358,243.79
05/30/2024	DD1212	Bernard, Jeffrey G	-split-	Direct Deposit		X		358,243.79
05/30/2024	DD1213	Paul, Jennifer S	-split-	Direct Deposit		X		358,243.79
05/30/2024	DD1214	Robinson, Carl L	-split-	Direct Deposit		X		358,243.79
05/30/2024	DD1215	Williams, Alphonso (...)	-split-	Direct Deposit		X		358,243.79
05/30/2024	DD1216	Wolfred, Bruce	-split-	Direct Deposit		X		358,243.79
05/31/2024			330.000 · Intergovern...	Deposit		X	43.50	358,287.29
05/31/2024			310.000 · Taxes:311.1...	Deposit		X	2,700.58	360,987.87
05/31/2024			360.000 · Miscellaneo...	Interest		X	1,239.29	362,227.16
05/31/2024	OP Acct ...		-split-	Operating Acc...	13,416.17			348,810.99
05/31/2024	OP Acct ...		101.000 · Cash In Ban...	Operating Acc...			13,416.17	362,227.16

Town of Pomona Park
Profit & Loss by Fund
October 2023 through May 2024

Accrual Basis

	General Operating (General Fund)	CDBG (General Fund)	Beautification (General Fund)	Total General Fund	Better Place (Special Revenue...	1 to 5 cent (Special Revenue...	Total Special Rev... (Governmental F...	Total Governmen...	TOTAL
Ordinary Income/Expense									
Income									
310.000 · Taxes	383,301.15	0.00	0.00	383,301.15	0.00	0.00	0.00	0.00	383,301.15
320.000 · PermitsFeesSpecial Assessments	39,385.10	0.00	0.00	39,385.10	0.00	0.00	0.00	0.00	39,385.10
330.000 · Intergovernmental Revenue									
331.000 · Federal Grants	453,414.80	0.00	0.00	453,414.80	0.00	0.00	0.00	0.00	453,414.80
335.000 · State Shared Revenues									
335.100 · General Government	52,023.83	0.00	0.00	52,023.83	0.00	0.00	0.00	0.00	52,023.83
Total 335.000 · State Shared Revenues	52,023.83	0.00	0.00	52,023.83	0.00	0.00	0.00	0.00	52,023.83
Total 330.000 · Intergovernmental Revenue	505,438.63	0.00	0.00	505,438.63	0.00	0.00	0.00	0.00	505,438.63
340.000 · Charges for Services									
344.000 · Transportation (User Fees)	19,748.40	0.00	0.00	19,748.40	0.00	0.00	0.00	0.00	19,748.40
347.000 · Culture and Recreation	1,116.22	0.00	5,867.00	6,983.22	0.00	0.00	0.00	0.00	6,983.22
349.000 · Other Charges for Services	235.00	0.00	3,349.00	3,584.00	0.00	0.00	0.00	0.00	3,584.00
Total 340.000 · Charges for Services	21,099.62	0.00	9,216.00	30,315.62	0.00	0.00	0.00	0.00	30,315.62
350.000 · Judgments, Fines and Forfeits									
351.000 · Judgements	186.35	0.00	0.00	186.35	0.00	0.00	0.00	0.00	186.35
Total 350.000 · Judgments, Fines and Forfeits	186.35	0.00	0.00	186.35	0.00	0.00	0.00	0.00	186.35
360.000 · Miscellaneous Revenues									
361.000 · Interest and Other Earnings	1,255.13	0.00	5.15	1,260.28	35.43	9.70	45.13	45.13	1,305.41
Total 361.000 · Interest and Other Earnings	1,255.13	0.00	5.15	1,260.28	35.43	9.70	45.13	45.13	1,305.41
362.000 · Rent and Royalties	2,075.00	0.00	0.00	2,075.00	0.00	0.00	0.00	0.00	2,075.00
366.000 · Contributions/Donations-Private	1.10	0.00	1,782.72	1,783.82	0.00	0.00	0.00	0.00	1,783.82
369.000 · Other Miscellaneous Revenues	5,928.87	0.00	0.00	5,928.87	0.00	0.00	0.00	0.00	5,928.87
Total 360.000 · Miscellaneous Revenues	9,260.10	0.00	1,787.87	11,047.97	35.43	9.70	45.13	45.13	11,093.10
380.000 · Non-Operating Revenue									
381.000 · Interfund Group Transfers In	1,000.00	453,414.80	0.00	454,414.80	68,865.67	12,108.79	80,974.46	80,974.46	535,389.26
Total 380.000 · Non-Operating Revenue	1,000.00	453,414.80	0.00	454,414.80	68,865.67	12,108.79	80,974.46	80,974.46	535,389.26
Total Income	959,670.95	453,414.80	11,003.87	1,424,089.62	68,901.10	12,118.49	81,019.59	81,019.59	1,505,109.21
Gross Profit	959,670.95	453,414.80	11,003.87	1,424,089.62	68,901.10	12,118.49	81,019.59	81,019.59	1,505,109.21
Expense									
510.000 · General Government Services									
511.000 · Legislative	33,176.26	0.00	0.00	33,176.26	0.00	0.00	0.00	0.00	33,176.26
513.000 · Financial and Administrative	138,944.25	0.00	0.00	138,944.25	0.00	0.00	0.00	0.00	138,944.25
514.000 · Legal Counsel	15,492.75	0.00	0.00	15,492.75	0.00	0.00	0.00	0.00	15,492.75
515.000 · Comprehensive Planning	912.75	0.00	0.00	912.75	0.00	0.00	0.00	0.00	912.75
519.000 · Other General Govt Services	534,389.26	1,000.00	0.00	535,389.26	0.00	0.00	0.00	0.00	535,389.26
Total 510.000 · General Government Services	722,915.27	1,000.00	0.00	723,915.27	0.00	0.00	0.00	0.00	723,915.27
520.000 · Public Safety	30,747.48	0.00	0.00	30,747.48	0.00	0.00	0.00	0.00	30,747.48
540.000 · Transportation	71,930.94	0.00	1,330.00	73,260.94	0.00	0.00	0.00	0.00	73,260.94

Town of Pomona Park
Profit & Loss by Fund
October 2023 through May 2024

Accrual Basis

	General Operating (General Fund)	CDBG (General Fund)	Beautification (General Fund)	Total General Fund	Better Place (Special Revenue...)	1 to 5 cent (Special Revenue...)	Total Special Rev... (Governmental F...)	Total Governmen...	TOTAL
550.00 - Economic Environment	0.00	452,414.80	0.00	452,414.80	0.00	0.00	0.00	0.00	452,414.80
570.00 - Culture & Recreation	142,912.46	0.00	10,130.63	153,043.09	0.00	0.00	0.00	0.00	153,043.09
Total Expense	968,506.15	453,414.80	11,460.63	1,433,381.58	0.00	0.00	0.00	0.00	1,433,381.58
Net Ordinary Income	-8,835.20	0.00	-456.76	-9,291.96	68,901.10	12,118.49	81,019.59	81,019.59	71,727.63
Other Income/Expense									
Other Expense	-8,835.20	0.00	-456.76	-9,291.96	68,901.10	12,118.49	81,019.59	81,019.59	71,727.63
Fund Balance Transfer	-8,835.20	0.00	-456.76	-9,291.96	68,901.10	12,118.49	81,019.59	81,019.59	71,727.63
Total Other Expense	8,835.20	0.00	456.76	9,291.96	-68,901.10	-12,118.49	-81,019.59	-81,019.59	-71,727.63
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



May 21, 2024

To the Honorable Mayor and Town Council,
Town of Pomona Park, Florida:

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pomona Park, Florida (the Town) as of September 30, 2024, 2025 and 2026, and for the years then ended, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In addition, if applicable, we will audit the Town's compliance over major federal award programs and major state projects for the years ended September 30, 2024, 2025 and 2026. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Town's major federal award programs and major state projects.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), and in accordance with Government Auditing Standards, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the Town complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis (MD&A) or budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison schedules
3. Pension and OPEB schedules (as applicable)

Supplementary information other than RSI will accompany the Town’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with GAAS. We intend to provide an opinion on whether the following supplementary information is presented fairly in all material respects in relation to the basic financial statements as a whole:

1. Schedule of expenditures of federal awards and state financial assistance (if applicable)

Data Collection Form

If applicable, prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility, if the Data Collection Form is applicable. The form will summarize our audit findings, amounts and conclusions. It is management’s responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form, if applicable, is required to be submitted within the earlier of 30 days after receipt of our auditors’ reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America (if applicable); the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance) (if applicable); Section 215.97, Florida Statutes, *Florida Single Audit Act* (if applicable), and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General (if applicable). As part of an audit of financial statements in accordance with GAAS, and in accordance with Government Auditing Standards, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America, and the provisions of Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to the governing body of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General upon completion of our audit.

Reporting on Key Audit Matters

Management has not requested that we communicate key audit matters in our auditors' report for this fiscal year.

Significant Risks Identified

We have identified the following preliminary significant risks of material misstatement as part of our audit planning, which are being communicated to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Override of internal controls by management
- Improper revenue recognition due to fraud
- Improper use of restricted resources

Our final communication of significant risks identified will take place upon completion of our audit.

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Audit(s) of Major Program and/or Major Project Compliance

If applicable, our audit(s) of the Town's major federal award program(s) and/or state project(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General; and will include tests of accounting records, a determination of major programs and/or projects in accordance with the Uniform Guidance, Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, and other procedures we consider necessary to enable us to express such an opinion on major federal award program and/or major state project compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the federal programs as a whole.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the Town's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major state projects, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood

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that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the state projects as a whole.

Our procedures will consist of tests of transactions and other applicable procedures described in the State of Florida State Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Organization's major state projects, and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major state projects in our report on compliance issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Also, as required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major state project. Our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

As part of a compliance audit in accordance with GAAS, and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs and/or major state projects, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and state financial assistance expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards and/or state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance (if applicable) and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General requirements (if applicable);
6. For the design, implementation, and maintenance of internal control over federal awards, state financial assistance, and compliance;
7. For establishing and maintaining effective internal control over federal awards and state financial assistance that provides reasonable assurance that the Town is managing federal awards and state

- projects in compliance with federal and state statutes, regulations, and the terms and conditions of the federal awards and state financial assistance;
8. For identifying and ensuring that the Town complies with federal laws and state statutes, regulations, and the terms and conditions of federal award programs and state financial assistance projects and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and state financial assistance projects;
 9. For disclosing accurately, currently, and completely the financial results of each federal award and major state project in accordance with the requirements of the award;
 10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
 11. For taking prompt action when instances of noncompliance are identified;
 12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
 13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
 14. For submitting the reporting package and data collection form to the appropriate parties;
 15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
 16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, and relevant to federal award programs and state financial assistance projects, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the Town and others from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report
 17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
 18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 20. For informing us of any known or suspected fraud affecting the Town involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
 21. For the accuracy and completeness of all information provided;
 22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information;
 23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter; and
 24. For identifying and ensuring that the Town complies with applicable laws, regulations, contracts, agreements, and grants.
 25. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action

plan. The summary schedule of prior audit findings should be available for our review on the first day of fieldwork.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Additional Examination Engagements

You have requested that we examine the Town’s compliance for the fiscal years ended September 30, 2024, 2025 and 2026, with the following statutes (collectively, “the Statutes”):

- Section 218.415, Florida Statutes, *Local Government Investment Policies*

We are pleased to confirm our acceptance and our understanding of this direct examination engagement by means of this letter. Our examination will be conducted with the objective of obtaining reasonable assurance by evaluating whether the Town complied in all material respects with the Statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion in a written practitioner’s report that conveys the results of our evaluation.

Practitioner Responsibilities

We will conduct our examination in accordance with the attestation standards established by the AICPA. An examination involves performing procedures to obtain attest evidence about whether the Town complied with the Statutes, in all material respects. An examination involves performing procedures to obtain evidence about the Town’s compliance with the Statutes. The nature, timing, and extent of procedures selected depend on the practitioner’s judgment, including the assessment of the risks of material misstatement of the underlying subject matter, whether due to fraud or error.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. However, we will inform you of any material noncompliance with laws or regulations, uncorrected misstatements, fraud, and when relevant to the underlying subject matter or subject matter information, internal control deficiencies that comes to our attention, unless clearly inconsequential.

Management Responsibilities

Our examination will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For ensuring the Town complies with the Statutes;
2. For the design, implementation, and maintenance of internal control to prevent, or detect and correct, misstatement of or noncompliance with the Statutes, due to fraud or error;
3. For selecting the criteria for the evaluation of the Town’s compliance with the Statutes;

- 4. Determining that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement; and
- 5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to compliance with the Statutes, such as records, documentation, and other matters and that you are responsible for the accuracy and completeness of that information;
 - b. Additional information that we may request from management for the purpose of the examination; and
 - c. Unrestricted access to persons within the Town from whom we determine it necessary to obtain attest evidence.

As part of our examination process, we will request from you written confirmation concerning representations made to us in connection with the examination.

Reporting

We will issue a written report upon completion of our examination of the Town’s compliance with the Statutes. Our report will be addressed to the governing body. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Nonattest Services

We will perform the following nonattest services: preparation of financial statements, preparation of schedule of expenditures of federal awards and state financial assistance and data collection form (if applicable), capital asset schedule and depreciation calculation assistance, preparation of annual financial report (if requested). With respect to any nonattest services we perform, we will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities. The Town’s management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual (Jennifer Paul, Finance Director) to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, establishing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the engagement are as follows. We will perform the services in accordance with applicable professional standards. This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm may advise the Town with regard to different matters, but the Town must make all decisions with regard to those matters.

Any nonattest services performed by us do not constitute an audit performed in accordance with *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents or support for any other transactions we select for testing.

We do not host, are not the custodian of, and accept no responsibility for your financial and non-financial data. You acknowledge that you have sole responsibility for the storage and preservation of your financial and non-financial data.

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Town of Pomona Park, Florida
May 21, 2024
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During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Zach Chalifour is the service leader for the audit services specified in this letter. The service leader's responsibilities include supervising the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the reports.

Our fees for the audit of the financial statements and related services, including expenses, for each of the fiscal years included in this engagement are as follows:

<u>Year Ending September 30,</u>	<u>Town Audit Fee</u>	<u>Single Audit Fee (per major program)</u>	<u>Capital Asset & Depreciation Schedules</u>	<u>Annual Financial Report</u>
2024	\$25,000	\$5,000	\$1,000	\$1,000
2025	\$26,000	\$5,000	\$1,000	\$1,000
2026	\$27,000	\$5,000	\$1,000	\$1,000

Our ability to provide services in accordance with our estimated fees depends on the quality, timeliness, and accuracy of the Town's records, and, for example, the number of general ledger adjustments required as a result of our work. We will also need your personnel to be readily available during the engagement to respond in a timely manner to our requests. Lack of preparation, poor records, general ledger adjustments and/or untimely assistance may result in an increase of our fees. The above fees assume a clean set of records (funds in balance, bank accounts reconciled and tied to general ledger, beginning equity balances agreed to prior year audit, interfund activity in balance, etc.); as occasionally done in prior years, any additional cash-to-accrual assistance may be requested as a separate engagement for additional nonattest services.

This engagement may be terminated by either party for noncompliance with the terms as noted in this engagement letter. The parties will provide 60 days' notice of their intention to terminate the engagement. Upon completion of this engagement with the audit for the year ended September 30, 2026, a new engagement can be entered into for an additional three-year period, at the option of both parties. Any such engagements will be evidenced by a new engagement letter.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the Town's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

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Town of Pomona Park, Florida
May 21, 2024
Page 10

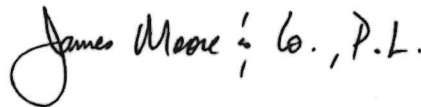
In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

The audit documentation for this engagement is the property of James Moore & Co., P.L. and constitutes confidential information. However, we may be requested to make certain audit documentation available to a grantor or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by laws or regulation, or to peer reviews. If requested, access to such audit documentation will be provided under the supervision of James Moore & Co., P.L. personnel. We will notify you of any such request. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

In the normal course of business, we use the services of third-parties and individual contractors, which are not employees of James Moore & Co., P.L. Those services are performed at various levels and in various aspects our engagements including bookkeeping, tax return preparation, consulting, audit and other attest services and clerical and data entry functions. It is possible that during the course of the engagement we may utilize such third-party and individual contractor sources. Additionally, the engagement will, of necessity, require us to handle confidential information and we expects third-party service providers and individual contractors to maintain the confidentiality of such information. To be reasonably assured that unauthorized release of confidential client information does not occur, we require those individuals and third-party service providers to enter into a written agreement to maintain the confidentiality of such information. Your acceptance of this arrangement acknowledges and accepts our handling of confidential information including access by third-party and individual service providers.

We appreciate the opportunity to be of service to the Town of Pomona Park, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



JAMES MOORE & CO., P.L.

RESPONSE:

This letter correctly sets forth the understanding of the Town of Pomona Park, Florida.

By _____

Title _____

Date _____

June

2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11 Council Meeting	12	13	14	15 Community Day
16	17	18	19 Office Closed	20 Staff in Training	21 Budget Workshop 2pm?	22
23 Andrea Clerk School	24 Andrea Clerk School	25 Andrea Clerk School	26 Andrea Clerk School	27 Andrea Clerk School	28 Andrea Clerk School	29
30						

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July

2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4 Office Closed	5	6 1st Sat Breakfast
7	8 Beautification Meeting	9 Town Council Meeting	10	11	12	13
14	15	16	17	18 Budget Workshop 2pm?	19	20
21	22	23	24	25 Budget Workshop 2pm?	26	27
28	29	30	31			

RESOLUTION 2024-05

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A RESOLUTION OF THE TOWN OF POMONA PARK, FLORIDA, AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH FLORIDA DOT FOR THE STATE HIGHWAY LIGHTING, MAINTENANCE AND COMPENSATION PROGRAM FOR JULY 1, 2024 – JUNE 30, 2025

WHEREAS, Florida Department of Transportation has determined that the Town of Pomona Park is eligible for the 2024-2025 State Highway Lighting, Maintenance and Compensation program; and,

WHEREAS, in order to enact Contract AS015, Mayor Joseph Svingala, must be authorized by the Town Council to sign the attached document.

NOW THEREFORE, BE IT RESOLVED; by the Town of Pomona Park, Putnam County, Florida, that:

Section 1. Purpose

Should this resolution be adopted, it shall serve to authorize the Mayor to execute Contract AS015 between the Town of Pomona Park and Florida Department of Transportation.

Section 2. Severability

Each phrase, sentence, paragraph, section or other provision of this Resolution is severable from all other such phrases, sentences, paragraphs, sections and provisions. Should any phrase, sentence, paragraph, section or provision of this Resolution be declared by the courts to be unconstitutional or invalid, such declaration shall not affect any other portion or provision of this Resolution.

Section 3. Conflicts

All Resolutions, or parts of Resolutions, in conflict herewith including, are hereby repealed.

Section 4. Effective Date

This Resolution shall take effect upon final passage as provided by law or as soon thereafter as all signatures are executed.

IN WITNESS THEREOF, this Resolution has been duly adopted at a Public Meeting on June 11, 2024.

By: _____
Joseph Svingala., Mayor

Attest: _____
Andrea Almeida, Town Clerk CMC
Approved for form and content

Robert W. Pickens, III, Attorney

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EXHIBIT A

STATE HIGHWAY LIGHTING, MAINTENANCE, AND COMPENSATION AGREEMENT

For Fiscal Year 2024-2025

1.0 PURPOSE

This exhibit defines the method and limits of compensation to be made to the **MAINTAINING AGENCY** for the services described in this Agreement and method by which payments will be made.

2.0 FACILITIES

The lighting or lighting systems listed below, or in an attached spreadsheet, or other electronic forms are included with this Agreement and represent the Facilities to be maintained by the **MAINTAINING AGENCY**.

3.0 COMPENSATION

For the satisfactory completion of all services detailed in this Agreement, **FDOT** will pay the **MAINTAINING AGENCY** the Total Sum as provided in Section 2 of the Agreement. The **MAINTAINING AGENCY** will receive one single payment at the end of each fiscal year for satisfactory completion of service.

Type of Light	# of lights	LED or HPS	Unit rate	Total
High Mast		HPS		0.00
Standard	20	HPS	337.76	6,755.20
Underdeck		HPS		0.00
Sign		HPS		0.00
High Mast		LED		0.00
Standard		LED		0.00
Underdeck		LED		0.00
Sign		LED		0.00

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Florida Department of Transportation Highway Lighting Maintenance and Compensation Agreement Inventory

ASO15

Agency Name: **TOWN OF POMONA PARK**

Andrey Almeida **386-649-4902**

State Road Number	County	Begin Milepost or Nearest Cross Road	End Milepost or Nearest Cross Road	Number of Lights Being Currently Maintained Within These Limits	Type of Light(s): High Mast, Standard, Underdeck, or Sign	LED or HPS
15 S	PUTNAM	North Town Limits	South Town Limits	20	Standard	20 LED

TOTAL # OF LIGHTS BEING MAINTAINED:	20
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**FLORIDA DEPARTMENT OF TRANSPORTATION
FUNDS APPROVAL**

ASO15
3/12/2024

CONTRACT INFORMATION

Contract:	ASO15
Contract Type:	AF - UTILITIES JOIN PROJ (UTIL JT PT)
Method of Procurement:	G - GOVERNMENTAL AGENCY (287.057,F.S.)
Vendor Name:	TOWN OF POMONA PARK
Vendor ID:	F591502925001
Beginning Date of This Agreement:	08/06/2021
Ending Date of This Agreement:	06/30/2028
Contract Total/Budgetary Ceiling:	ct = \$24,926.43
Description:	Encumbering Funds for FY 2022

FUNDS APPROVAL INFORMATION

FUNDS APPROVED/REVIEWED FOR JASON ADANK, CPA, COMPTROLLER ON 3/12/2024

Action:	Supplemental
Reviewed or Approved:	*REVIEWED
Organization Code:	55024040210
Expansion Option:	A1
Object Code:	242059
Amount:	\$6,755.20
Financial Project:	41441917805
Work Activity (FCT):	787
CFDA:	
Fiscal Year:	2025
Budget Entity:	55150200
Category/Category Year:	088712/25
Amendment ID:	S004
Sequence:	00
User Assigned ID:	2025
Enc Line (6s)/Status:	/04

Total Amount: \$6,755.20

*Reviewed Funds Approval and encumbrance processing is contingent upon Annual Legislative appropriation.

RESOLUTION 2024-06

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF POMONA PARK, FLORIDA, TO ADOPT STANDARDS TO SAFEGUARD AGAINST CYBERSECURITY THREATS; ADOPTING THE METHODS AND STANDARDS SET FORTH IN VERSION 1.1 OF THE FRAMEWORK FOR CYBERSECURITY ADOPTED BY THE NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

Whereas, Section 282.3185 (4) Florida Statutes provides that each local government shall adopt cybersecurity standards that safeguard its data, information technology, and information technology resources to ensure availability, confidentiality, and integrity; and

Whereas, Section 282.3185 (4) Florida Statute provides that each municipality with a population of less than 25,000 must adopt the cybersecurity standards required by this subsection by January 1, 2025; and

Whereas, the Town must notify the Florida Digital Service of its compliance with this subsection as soon as possible; and

Whereas, the Town Council finds that the cybersecurity standards set forth in Version 1.1 of the Framework for Improving Critical Infrastructure Cybersecurity, promulgated by the National Institute of Standards and Technology provides standards that are consistent with generally accepted best practices for cybersecurity; and

Whereas, the Town Council finds that Version 1.1 of the Framework for Improving Critical Infrastructure Cybersecurity, promulgated by the National Institute of Standards and Technology might be amended from time to time and that the methods and procedures provided for herein should be amended to include such amendments; and

Whereas, the Town Council intends to adopt the provisions of Version 1.1 of the Framework for Improving Critical Infrastructure Cybersecurity, promulgated by the National Institute of Standards and Technology in order to establish a framework to manage cybersecurity risks as follows:

- a) Develop an organizational understanding to manage cybersecurity risk to: systems, assets, data, and capabilities.
- b) Develop and implement the appropriate safeguards to ensure delivery of services.
- c) Develop and implement the appropriate activities to identify the occurrence of a cybersecurity event.
- d) Develop and implement the appropriate activities to take action regarding a detected cybersecurity event.

- e) Develop and implement the appropriate activities to maintain plans for resilience and to restore any capabilities or services that were impaired due to a cyber- security event.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF POMONA PARK, FLORIDA, AS FOLLOWS:

Section I. The foregoing findings are incorporated herein by reference and made a part hereof.

Section II. The methods and standards which are set forth in Version 1.1 of the Framework for Improving Critical Infrastructure Cybersecurity, as may be amended from time to time, which is promulgated by the National Institute of Standards and Technology are hereby adopted by the Town to establish a framework for cybersecurity for the Town.

Section III. The Town Clerk shall establish cybersecurity procedures intended to accomplish the following goals:

- a) *Develop an organizational understanding to manage cybersecurity risk to: systems, assets, data, and capabilities.*
- b) *Develop and implement the appropriate safeguards to ensure delivery of services.*
- c) *Develop and implement the appropriate activities to identify the occurrence of a cybersecurity event.*
- d) *Develop and implement the appropriate activities to take action regarding a detected cybersecurity event.*
- e) *Develop and implement the appropriate activities to maintain plans for resilience and to restore any capabilities or services that were impaired due to a cyber- security event.*

Section IV. Version 1.1 of the Framework for Improving Critical Infrastructure Cybersecurity, promulgated by the National Institute of Standards and Technology, as may be amended from time to time, is adopted by reference as the policy to govern the Town's efforts to protect against cyber threats. All amendments to Version 1.1 or updated Versions of said Framework for Improving Critical Infrastructure Cybersecurity shall be automatically adopted by the Town and the Town's cybersecurity policy shall be amended accordingly.

Section V. Upon the Town complying with the requirements set forth in Section 282.3185 (4) Florida Statutes the Town Clerk or her designee shall notify the Florida Digital Service as soon as possible.

Section VI. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

Section VII. This Resolution shall be effective immediately upon its adoption.

PASSED AND RESOLVED by a _____ vote of the Town Council of the Town of Pomona Park, Florida on this _____ day of _____, 2024.

ATTEST:

Joseph Svingala, Mayor

Andrea Almeida, CMC Town Clerk

APPROVED AS TO FORM AND LEGALITY:

Robert W. Pickens, III Town Attorney

Upcoming Pomona Park Events and Meeting Announcements:

Community Day

Father's Day

Juneteenth Holiday Office Closed

Cybersecurity Training for Staff

Budget Workshop Proposed

Independence Day

1st Sat Breakfast

Beautification Meeting

Town Council Meeting @ Town Hall

Saturday, June 15 8am

Sunday, June 16 ALL DAY

Wednesday, June 19 ALL DAY

Thursday, June 20 All Day

Friday, June 21 2pm Chambers

Thursday, July 4 All Day

Saturday, July 6 @ 8-10am Community Center

Monday, July 8 @ 6pm Town Hall

Tuesday, July 9 @6:00pm Town Hall

