MINUTES OF MEETING
HERON ISLES COMMUNITY DEVELOPMENT DISTRICT

An Audit Committee meeting of the Heron Isles Community Development District was held on Tuesday, August 18, 2026 at 5:44 p.m. at Blackrock Baptist Church, 96362 Blackrock Road, Yulee, Florida 32097.

Present were:

Greg Watson	Audit Committee Member
Nicole Reams	Audit Committee Member
Eugene Hays	Audit Committee Member

Also present were:

Daniel Laughlin	District Manager
Lauren Gentry	District Counsel
Mary Grace Henley	District Counsel

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Laughlin called the meeting to order at approximately 5:44 p.m.

SECOND ORDER OF BUSINESS **Review and Ranking of Proposals for Audit Services**

Four proposals were provided for the committee's review. Mr. Laughlin provided his proposed scoring, which was Berger Toombs with 91 points, Thomas & Company with 92.8 points, McIntosh with 99 points, and Grau & Associates with 100 points.

> On MOTION by Mr. Watson seconded by Mr. Hays with all in favor accepting the District Manager's scores and ranking Grau & Associates the #1 proposer with 100 points was approved.

THIRD ORDER OF BUSINESS **Other Business**

There was no other business.

FOURTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Watson seconded by Mr. Hays with all in favor the Audit Committee meeting was adjourned.