

# New River Community Development District

## Board of Supervisors' Meeting August 19, 2019

District Office: 5844 Old Pasco Road, Suite 100 Pasco, Florida 33544 813.994.1001

www.newrivercdd.com

# NEW RIVER COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

**Board of Supervisors** Ross Halle Chairman

Eric Marks Vice Chairman

Erik Domenech Assistant Secretary
Stephanie Lerret Assistant Secretary
Marybel Defillo Assistant Secretary

**District Manager** Matthew Huber Rizzetta & Company, Inc.

**District Counsel** Vivek Babbar Straley & Robin

**District Engineer** Tonja Stewart Stantec

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

# NEW RIVER COMMUNITY DEVELOPMENT DISTRICT DISTRICT OFFICE • 5844 OLD PASCO ROAD • SUITE 100 • WESLEY CHAPEL, FL 33544

August 9, 2019

Board of Supervisors New River Community Development District

#### **FINAL AGENDA**

Dear Board Members:

The second audit committee meeting and the regular meeting of New River Community Development District will be held on **Monday, August 19, 2019 at 11:00 a.m., or immediately following the Avalon Park West CDD Meeting,** at the New River Amenity Center, located at 5227 Autumn Ridge Drive, Wesley Chapel, FL 33545. The following is the final agenda for the meeting.

AUD 1. 2. 3.	CALL BUSIN A.	MITTEE MEETING: TO ORDER NESS ADMINISTRATION Consideration of Proposals Received for Audit RFPTab 1 URNMENT		
The regular meeting of the Board of Supervisors of				
1. 2. 3.	AUDIE	TO ORDER/ROLL CALL ENCE COMMENTS NESS ADMINISTRATION Consideration of the Minutes of the Board of Supervisors'		
	В.	Meeting held on June 3, 2019		
4.	A.	Public Hearing on Fiscal Year 2019-2020 Budget  1. Consideration of Resolution 2019-05, Adopting Fiscal Year 2019-2020 Fiscal Year Budget		
	B.	Public Hearing on Levying Assessments  1. Consideration of Resolution 2019-06, Levying Assessments		
	C.	Consideration of Resolution 2019-07, Setting Fiscal Year Meeting Schedule Tab 6		
	D.	Consideration of ADA Website Remediation Proposals Tab 7		
5.	STAF	F REPORTS		
	A.	District Counsel		
	B.	Interim Engineer		

C. District Manager SUPERVISOR REQUESTS

**ADJOURNMENT** 

6. 7. We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,

Matthew Hubert District Manager

Cc: Vivek Babbar, Straley Robin Verick

# Tab 1

## NEW RIVER COMMUNITY DEVELOPMENT DISTRICT

#### PROPOSAL FOR AUDIT SERVICES

#### **PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200 Fort Pierce, Florida 34950

(772) 461-6120

#### **CONTACT PERSON:**

J. W. Gaines, CPA, Director

#### **DATE OF PROPOSAL:**

August 9, 2019

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Certified Public Accountants | F

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

772/461-6120 // 461-1155 FAX: 772/468-9278

August 9, 2019

New River Community Development District Rizzetta & Company, Inc. 12750 Citrus Park Lane, Suite 115 Tampa, FL 33625

Dear District Manager:

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

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

#### **Experience**

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



New River Community Development District August 9, 2019

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

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

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

Thank you again for the opportunity to submit this proposal to New River Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

Fort Pierce, Florida

#### PROFILE OF THE PROPOSER

#### **Description and History of Audit Firm**

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

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

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

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

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

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

#### **Professional Staff Resources**

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

	<u>i otal</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	4
Total – all personnel	28

Following is a brief description of each employee classification:

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

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

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

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

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

#### **Professional Staff Resources (Continued)**

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

#### Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

#### ADDITIONAL SERVICES PROVIDED

#### **Arbitrage Rebate Services**

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

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

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

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

#### **GOVERNMENTAL AUDITING EXPERIENCE**

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

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

#### **Continuing Professional Education**

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

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

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

#### **Quality Control Program**

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

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

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

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

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

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

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

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

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

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

#### Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

#### References

Capron Trail Community Development Gateway Community Development

District District

Jeff Walker, Special District Services Stephen Bloom, Severn Trent Management

(561) 630-4922 (954) 753-5841

The Reserve Community Development District Port of the Islands Community Development

District

Darrin Mossing, Governmental Management Cal Teague, Premier District Management

Services LLC (407) 841-5524 (239) 690-7100 ext 101

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

#### **Community Development Districts**

Aberdeen Community Development Celebration Pointe Community

District Development District

Amelia Concourse Community

Development District

Channing Park Community

Development District

Anthem Park Community Cheval West Community

Development District Development District

Arborwood Community Development City Center Community Development

District District

Bannon Lakes Community Club Community

Development District Development District

Beacon Lakes Community Creeks de at Twin Creeks Community

Development District Development District

Candler Hills East Community Deer Run Community Development

Development District District

Capron Trail Community Development Diamond Hill Community

District Development District

Cedar Hammock Community Eagle Point Community Development

Development District District

Eastlake Oaks Community
Development District
Legends Bay Community
Development District

Easton Park Community Development Live Oak No 2 Community
District Development District

Estancia @ Wiregrass Community
Development District

Marshall Creek Community
Development District

Forest Brooke Community

Development District

Meadow View at Twin Lakes Community

Development District

Gramercy Park Community

Development District

Meadow Point III Community

Development District

Greyhawk Landing Community Meadow Point IV Community
Development District Development District

Griffin Lakes Community Development Midtown Miami Community
District Development District

Habitat Community Development
District
Mira Lago Community Development
District

Harmony Community Development
District
Narcoossee Community Development
District

Heritage Harbor Community
Development District
New Port Tampa Bay Community
Development District

Heritage Isles Community

Development District

Overoaks Community Development

District

Heritage Lake Park Community

Development District

Panther Trace 2 Community

Development District

Heritage Palms Community Pine Island Community Development
Development District District

Julington Creek Community Pine Ridge Community Development
Development District District

Lake Bernadette Community Piney-Z Community Development
Development District District

Remington Community Development Southern Hills Plantation III Community District **Development District** Renaissance Commons Community St. John's Forest Community **Development District Development District** Reserve Community Development Stoneybrook West Community **Development District** District Reserve at Pradera Community Tern Bay Community Development **Development District** District Ridgewood Trails Community Terracina Community Development **Development District** District River Hall Community Development Twin Creeks North Community District **Development District** River Place on the St. Lucie Community Valencia Acres Community **Development District Development District** Riverwood Community Development Villages of Bloomingdale Community **Development District** District **Riverwood Estates Community** Westside Community Development **Development District** District Rolling Hills Community Development Willow Creek Community Development District District Sampson Creek Community Winston Trails Community **Development District Development District** Seminole Improvement District

Southern Hills Plantation I Community District

Solterra Resort Community
Development District

South Village Community Development District

#### Other Governmental Organizations

City of Westlake Office of the Medical Examiner,

District 19

Florida Inland Navigation District Rupert J. Smith Law Library

of St. Lucie County

Fort Pierce Farms Water Control

District St. Lucie Education Foundation

Indian River Regional Crime Town of Ocean Breeze Park

Laboratory, District 19, Florida

**Troup Indiantown Water** 

Jobs and Education Partnership **Control District** 

#### Current or Recent Single Audits,

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.

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

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

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

#### Counties

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

Indian River Martin Okeechobee Palm Beach

#### Municipalities

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

#### **Special Districts**

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

#### Schools and Colleges

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

#### State and County Agencies

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

#### **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$5,675 for the years ended September 30, 2019, 2020, and 2021. The fee is contingent upon the financial records and accounting systems of New River Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

#### SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of New River Community Development District as of September 30, 2019, 2020, and 2021. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be referred to in the Auditors' Report on Internal Control over Financial Reporting and Other Matters.

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

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

## **Personnel Qualifications and Experience**

#### J. W. Gaines, CPA, CITP

Director - 40 years

#### **Education**

♦ Stetson University, B.B.A. – Accounting

#### Registrations

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

- ♦ Miles Grant Development/Country Club Stuart, Florida, July 1975 October 1976
- ◆ State Auditor General's Office Public Accounts Auditor November 1976 through September 1979
- ◆ Director Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## **Personnel Qualifications and Experience**

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

Director

#### **Continuing Professional Education**

♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:

Governmental Accounting Report and Audit Update

Analytical Procedures, FICPA

Annual Update for Accountants and Auditors

Single Audit Sampling and Other Considerations

## **Personnel Qualifications and Experience**

#### David S. McGuire, CPA, CITP

Accounting and Audit Principal – 11 years Accounting and Audit Manager – 4 years Staff Accountant – 11 years

#### Education

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

#### Registrations

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

- Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:

St. Lucie County, Florida

19th Circuit Office of Medical Examiner

Troup Indiantown Water Control District

Exchange Club Center for the Prevention of Child Abuse, Inc.

Healthy Kids of St. Lucie County

Mustard Seed Ministries of Ft. Pierce, Inc.

Reaching Our Community Kids, Inc.

Reaching Our Community Kids - South

St. Lucie County Education Foundation, Inc.

Treasure Coast Food Bank, Inc.

North Springs Improvement District

• Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## **Personnel Qualifications and Experience**

#### David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

#### **Continuing Professional Education**

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

Not-for-Profit Auditing Financial Results and Compliance Requirements Update: Government Accounting Reporting and Auditing Annual Update for Accountants and Auditors

## **Personnel Qualifications and Experience**

#### David F. Haughton, CPA

Accounting and Audit Manager - 28 years

#### **Education**

♦ Stetson University, B.B.A. – Accounting

#### Registrations

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

#### Counties:

St. Lucie County

#### Municipalities:

City of Fort Pierce City of Stuart

## **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

#### **Special Districts:**

Bluewaters Community Development District

Country Club of Mount Dora Community Development District

Fiddler's Creek Community Development District #1 and #2

Indigo Community Development District

North Springs Improvement District

Renaissance Commons Community Development District

St. Lucie West Services District

Stoneybrook Community Development District

Summerville Community Development District

Terracina Community Development District

Thousand Oaks Community Development District

Tree Island Estates Community Development District

Valencia Acres Community Development District

#### Non-Profits:

The Dunbar Center, Inc.

Hibiscus Children's Foundation. Inc.

Hope Rural School, Inc.

Maritime and Yachting Museum of Florida, Inc.

Tykes and Teens, Inc.

United Way of Martin County, Inc.

Workforce Development Board of the Treasure Coast, Inc.

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

#### **Continuing Professional Education**

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

## **Personnel Qualifications and Experience**

#### Matthew Gonano, CPA

Senior Staff Accountant - 8 years

#### **Education**

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

#### **Professional Affiliations/Community Service**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

• Mr. Gonano has participated in numerous continuing professional education courses.

## **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant - 7 years

#### **Education**

◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant - 5 years

#### Education

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant - 4 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## **Personnel Qualifications and Experience**

#### Maritza Stonebraker

Staff Accountant – 3 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- Mrs. Stonebraker is currently studying to pass the CPA exam.

## **Personnel Qualifications and Experience**

#### Jonathan Herman, CPA

Senior Staff Accountant - 5 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## **Personnel Qualifications and Experience**

#### Sean Stanton, CPA

Staff Accountant – 3 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## **Personnel Qualifications and Experience**

#### **Brianne Davies**

Staff Accountant – 1 year

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## Commitment to Quality Service

## **Personnel Qualifications and Experience**

#### **Taylor Nuccio**

Staff Accountant – 1 year

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## Commitment to Quality Service

## **Personnel Qualifications and Experience**

#### Kirk Vasser

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



Judson B. Baggett MBA, CPA, CVA, Partner Marci Reutimann CPA, Partner 6815 Dairy Road
 Zephyrhills, FL 33542
 (813) 788-2155

**&** (813) 782-8606

#### System Review Report

To the Directors

November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at <a href="https://www.aicpa.org/prsummary">www.aicpa.org/prsummary</a>.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of pass.

Baggett, Reutimann & Associates, CPAs, PA

(BERGER\_REPORT16)

## NEW RIVER COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2019, 2020 & 2021.

Pasco County, Florida

#### **INSTRUCTIONS TO PROPOSERS**

- **SECTION 1. DUE DATE.** Sealed proposals must be received no later than August 9, 2019 at 12:00 p.m. at the offices of District Manager, located at 5844 Old Pasco Rd., Suite 100, Wesley Chapel, FL 33544. Proposals will be publicly opened at that time.
- **SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.
- **SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.
- **SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.
- **SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) copy and one (1) digital copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services -New River Community Development District" on the face of it.
- **SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.
- **SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").
- **SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

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

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

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

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

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

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting fo1ih with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

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

## AUDITOR SELECTION EVALUATION CRITERIA

#### 1. Ability of Personnel.

(20 Points)

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

#### 2. Proposer's Experience.

(20 Points)

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

#### 3. Understanding of Scope of Work.

(20 Points)

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

#### 4. Ability to Furnish the Required Services.

(20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5 Price (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



# Proposal to Provide Financial Auditing Services

## **NEW RIVER**

#### COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 09, 2019 - 12:00PM

#### Submitted to:

New River Community Development District c/o District Manager 5844 Old Pasco Rd., Suite 100 Wesley Chapel, FL 33544

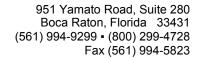
#### Submitted by:

Antonio J. Grau, Partner Grau & Associates 951 Yamato Road, Suite 280 Boca Raton, Florida 33431 Tel (561) 994-9299 / (800) 229-4728 Fax (561) 994-5823

tgrau@graucpa.com / www.graucpa.com

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August 09, 2019

New River Community Development District c/o District Manager 5844 Old Pasco Rd., Suite 100 Wesley Chapel, FL 33544

Re: Request for Proposal for Professional Auditing Services for the fiscal years ended September 30, 2019 – 2021.

Grau & Associates (Grau) is pleased to respond to New River Community Development District's (the "District") Request for Proposal (RFP), and look forward to working with you on your audit. We are a team of knowledgeable professionals with extensive experience in audits for organizations just like yours, and we know how to work with you to complete an effective and efficient audit.

Since our focus is on government, we fully understand the professional services and work products required to meet your RFP requirements. Our team provided services in excess of 19,000 hours for our public sector clients last year, and we currently audit over 300 governmental entities. Our practice is unique as 98% of work is either audit or work related to government and non-profit entities.

In addition to our firm's focus, Grau & Associates is a great fit for your audit for a variety of other reasons, including:

#### Experience

Grau is proud of the fact that the personnel we assign to your audit are some of the most experienced auditors in the field. Unlike many other firms, our auditors work almost exclusively with governmental entities, which mean they are more knowledgeable and efficient on audits like yours. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you. Also, due to Grau's very low turnover rate for our industry, you won't have to worry about retraining your auditors from year to year.

#### Service

Our clients are pleased with the level of personalized service they receive from our talented professionals. Because of our extensive experience, we are adept at making the transition to a new firm as smooth as possible. We work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. Additionally, we have a disaster recovery plan that includes daily data back-ups and offsite file storage, so in the case of an emergency, your records would be safe.

#### Responsiveness

We pride ourselves on our high level of responsiveness. We answer emails and telephone calls within 24 hours, and usually right away. We are always accessible to clients during business hours, and make every effort to answer any questions as they arise. Additionally, we don't just complete your audit and disappear. We understand the "big picture" and think beyond the traditional auditor's perspective. We remain in touch for the entire year, suggesting ways you can improve your District's performance, procedures and controls. We will update, advise and educate you on new or revised reporting requirements so you are sure to always remain compliant.

#### Reputation

Our reputation in our field is impeccable. We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We have the professional staff available to perform the engagement and resources required to complete the work. We are financially stable and have never been involved in any bankruptcy proceedings.

#### Standards

Grau & Associates is a professional association / licensed certified public accounting firm serving clients through the state of Florida. We are a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). Additionally, individuals are members of both the (GFOA) and (FGFOA). Grau is also a member of the Governmental Audit Quality Center (GAQC). Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

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

We would be happy to answer any questions or provide additional information as needed. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (<a href="mailto:tgrau@graucpa.com">tgrau@graucpa.com</a>) or Racquel McIntosh, CPA (<a href="mailto:rmcintosh@graucpa.com">rmcintosh@graucpa.com</a>) at 561.994.9299. We thank you for considering our firm's qualifications and experience, and look forward to serving you.

Very truly yours,

Grau & Associates

Antonio J. Grau



# Firm Qualifications & Experience

Grau & Associates is a medium-sized accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services and we are properly registered and licensed by the State of Florida. The Partners, Consultant and Managers of Grau are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Grau & Associates is a properly registered/licensed State of Florida professional corporation and all assigned supervisory professional staff are properly registered/licensed to practice in the State of Florida.

#### **Grau's Focus and Experience**

- We are dedicated to serving Special Districts.
- We currently audit over 300 Special Districts.
- Last year, Grau performed in excess of 19,000 hours of services for our Public Sector Clients under Governmental Auditing Standards.
- Grau currently <u>only</u> provides <u>audit and attestation</u> services principally for governmental and non-profit entities under government auditing standards. The firm and staff are 100% dedicated to the audit practice.

During Grau's history we have consistently focused on providing service to the public sector. By focusing our resources on this industry, we provide the highest level of services to our Public Sector Clients.

Grau & Associates has a total of 17 employees, 15 professional staff, including 2 *Partners* and 13 *professionals* who *specialize* in *providing auditing, accounting, consulting, and monitoring services* to the *Public Sector and 2 administrative professionals*. The number of professional staff by employee classification is as follows:

Team Member	Total Professional Staff	Total CPAs	Total Government Audit Staff
Partners *	2	2	2
Managers *	4	4	4
Advisory Consultant	1	1	1
Supervisor / Seniors *	3	1	3
Staff Accountants *	5	1	5
Total	15	9	15

\*ALL FULL TIME EMPLOYEES

#### Compliance with Government Education Requirements

In order to maintain our high level of technical competence, we provide continuing professional education programs for all partners and professional staff members, which exceed national and state standards. All of the audit professionals of Grau & Associates exceed the education requirements as set forth in Government Auditing Standards, published by the Comptroller General of the United States, and our continuing professional education programs ensure that all audit professionals meet the requirements to participate in audits of government agencies.

#### **Professional Staff Training**

<u>Partners</u> - All of our Partners are CPA's and have diversified public accounting experience. They are responsible for overall engagement performance, policy, direction and quality control and have *far exceeded minimum CPE requirements*.

<u>Managers</u> - All of our Audit Managers are CPA's who have demonstrated the ability to plan audit engagements, supervise personnel and maintain frequent contact with clients. They continually upgrade their skills through the firm's continuing education programs and courses sponsored by the AICPA, FICPA and GFOA. They have *far exceeded minimum CPE Requirements*.

<u>Seniors</u> - All of our Seniors have a minimum of 3 years of diversified public accounting experience. They perform audits, evaluate staff, review findings and prepare audit reports. They possess the potential for upward mobility and have *far exceeded minimum CPE requirements*.

#### <u>Memberships</u>

All of the firm's CPA's are properly licensed as CPA's and members in good standing of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. In addition, certain firm professionals are members or have been members of the following professional groups:

- FICPA Committee on State and Local Government
- Florida Government Finance Officers Association (FGOA)
- Special Review Committee of the Government Finance Officers Association
- Florida Institute of CPA Non-Profit Conference Committee
- Florida Association of Special Districts (FASD)
- FGFOA Annual Conference Program Committee
- FASD Finance Committee
- FICPA Young CPAs Committee
- FICPA Accounting Careers Committee

In addition, 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 accounting and auditing experience.

#### **Quality Control and Confidentiality**

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received an unqualified opinion on the quality of our audit practice. During our firm's last external quality control review, six audits were reviewed, including five government audits. A copy of the report on the firm's most recent quality review can be found on the following page.

In addition to scheduled Peer Reviews, <u>our firm continually monitors performance to ensure the highest quality of services</u>. <u>Under the supervision of the Audit Partner, an Audit Manager is responsible for monitoring quality control of all appropriate engagements</u>.

#### **Results of State and Federal Reviews**

All state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.





March 2, 2017

Antonio Jose Grau Jr, CPA Grau & Associates 2700 N Military Trl Ste 350 Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

Paul N. Brown, CPA, CGMA Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114 Review Number: 474720

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#### PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

## Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 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.

Anita Ford, Chair AICPA Peer Review Board

## **Partial List of Clients**

The following is a partial list of clients served and related experience:

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Aberdeen Community Development District	✓			9/30
Allen Plantation Community Development District	✓			9/30
Amelia Concourse Community Development District	✓			9/30
Amelia National Community Development District	✓			9/30
Amelia Walk Community Development District	✓			9/30
Anthem Park Community Development District	✓			9/30
Antigua at St. Augustine Community District	✓			9/30
Aqua One Community Development District	✓			9/30
Arbor Green Community Development District	✓		✓	9/30
Arbor Green Community Development District	✓		✓	9/30
Arlington Ridge Community Development District	✓			9/30
Armstrong Community Development District	✓		✓	9/30
Artisan Lakes Community Development District	✓			9/30
Asturia Community Development District	✓		✓	9/30
Ave Maria Stewardship Community Development District	✓		✓	9/30
Aventura Isles Community Development District	✓		✓	9/30
Bahia Lakes Community Development District	✓		✓	9/30
Ballantrae Community Development District	✓		✓	9/30
Ballantrae Hillsborough Community Development District	✓		✓	9/30
Bartram Park Community Development District	✓		✓	9/30
Bartram Springs Community Development District	✓		✓	9/30
Bay Creek Community Development District	✓		✓	9/30
Bay Laurel Community Development District	✓	✓	✓	9/30
Bay Tree Community Development District	✓		✓	9/30
Bayside Improvement Development District	✓		✓	9/30
Baywinds Community Development District	✓			9/30
Beach Community Development District	✓			9/30
Beacon Tradeport Community Development District	✓			9/30
Beeline Community Development District	✓		✓	9/30
Bella Verda East Community Development District	✓			9/30
Bella Verda Lake Community Development District	✓			9/30
Bella Vida Community Development District	✓		✓	9/30
Bellagio Community Development District	✓		✓	9/30
Belmont Community Development District	✓			9/30
Belmont Lakes Community Development District	✓		✓	9/30
Bexley Community Development District	✓		✓	9/30
Blackburn Creek Community Development District	✓			9/30
Bluewaters Community Development District	✓		✓	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Bobcat Trail Community Developement District	✓		✓	9/30
Boggy Creek Community Development District	✓			9/30
Bonita Landing Community Development District	✓		✓	9/30
Bonita Village Community Development District	✓		✓	9/30
Bonnett Creek Resort Community Development District	<b>√</b>		✓	9/30
Bonterra Community Development District	✓		✓	9/30
Brandy Creek Community Development District	<b>√</b>		✓	9/30
Bridgewater Community Development District	<b>√</b>		✓	9/30
Bridgewater of Wesley Chapel Community Development District	✓			9/30
Briger Community Development District	✓		✓	9/30
Brighton Lakes Community Development District	✓		✓	9/30
Brooks of Bonita Springs I Community Development District	<b>√</b>		✓	9/30
Brooks of Bonita Springs II Community Development District	<b>√</b>		<b>√</b>	9/30
Bull Frog Creek Community Development District	✓		✓	9/30
Candler Hills East Community Development District	✓			9/30
Capital Region Community Development District	<b>√</b>			9/30
Captain's Key Dependent District	<b>√</b>		<b>√</b>	9/30
Caribe Palm Community Development District	<b>✓</b>		✓	9/30
Carlton Lakes Community Development District	<b>√</b>		<b>√</b>	9/30
Cascades at Groveland Community Development District	<b>√</b>			9/30
Catalina at Winkler Preserve Community Development District	<b>√</b>		✓	9/30
CBL/BM Port Orange West Community Development District	<b>✓</b>			9/30
Cedar Pointe Community Development District	<b>√</b>			9/30
Celebration Point Community Development District	<b>✓</b>		<b>√</b>	9/30
Central Lake Community Development District	<b>√</b>		<b>√</b>	9/30
Century Gardens Community Development District	<b>√</b>		<b>√</b>	9/30
Century Gardens at Tamiami Community Development District	✓		✓	9/30
Century Gardens Village Community Development District	<b>✓</b>		<b>√</b>	9/30
Century Parc Community Development District	✓		✓	9/30
CFM (Coolidge Fort Myers) Community Development District	<b>√</b>			9/30
Chapel Creek Community Development District	<b>√</b>			9/30
Champions Gate Community Development District	✓		✓	9/30
Champion's Reserve Community Development District	✓		✓	9/30
Channing Park Community Development District	✓			9/30
City Center Community Development District	✓			9/30
City Place Community Development District	✓		✓	9/30
Clearwater Cay Community Development District	✓			9/30
Coastal Lake Community Development District	✓			9/30
Cocot Palms Community Development District	✓		✓	9/30
Coconut Cay Community Development District	✓		✓	9/30
Concorde Estates Community Development District	✓			9/30
Concorde Station Community Development District	<b>√</b>		<b>√</b>	9/30

Connerton West Community Development District Copper Creek Community Development District Copper Aces Community Development District Coppersone Community Development District Coppersone Community Development District Copperstone Community Development District Coral Bay Community Development District Coral Bay Community Development District Coral Reys Homes Community Development District Coral Town Park Community Development District Coral Town Park Community Development District Cordoba Ranch Community Development District Cordoba Ranch Community Development District Cordoba Ranch Community Development District Coronado Community Development District Coronado Community Development District Country Club of Mount Dora Community Development District Country Club of Mount Dora Community Development District Country Walk Community Development District Country Walk Community Development District Covington Park Community Development District Covington Park Community Development District Crestview II Community Development District Crestview II Community Development District Crestview West Community Development District Crypress Creek Community Development District Crypress Creek Community Development District Crypress Creek Community Development District Cypress Creek Community Development District Cypress Grove Community Development District Cypress Grove Community Development District Cypress Shadows Community Development District Cypress Cove Community Development District Cypress Shadows Community Development District Cypress Shadows Community Development District Cypress Cove Community Development District Cypress Shadows Community Development District Cypress Cove Community Development District Cypress Shadows Community Development District Cypress Cove Community Development District Cypress Cove Community Development District Cypress Cove Community Development District Cypress	COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Copper Oaks Community Development District Copper Oaks Community Development District Coral Bay Community Development District Coral Keys Homes Community Development District Coral Town Park Community Development District Coral Community Development District Coral Community Development District Coraba Ranch Community Development District Coronado Community Development District Country Club of Mount Dora Community Development District Country Club of Mount Dora Community Development District Country Walk Community Development District Country Walk Community Development District Covington Park Community Development District Crestview II Community Development District Crestview II Community Development District Crestview West Community Development District Cross Country Home Services Community Development District Cross Creek Community Development District Cross Creek Community Development District Crypress Cove Community Development District Cypress Shadows Community Development District Cypress Cove Community Development District Cypress Cover Community Development District Cypres	Connerton West Community Development District				9/30
Copperstone Community Development District  Coral Bay Community Development District  Coral Keys Homes Community Development District  Coral Town Park Community Development District  Cordoba Ranch Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Coverside Community Development District  Coverside Community Development District  Crestview II Community Development District  Crestview West Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Community Development District  Cypress Ranch Community Development District  Cypres	Copper Creek Community Development District	✓		<b>√</b>	9/30
Coral Bay Community Development District  Coral Keys Homes Community Development District  Coral Keys Homes Community Development District  Cordoba Ranch Community Development District  Cordoba Ranch Community Development District  Corkscrew Farms Community Development District  Coronado Community Development District  Coronado Community Development District  Coronado Community Development District  Coronado Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Covington Park Community Development District  Creekside Community Development District  Crestview Il Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Crypress Cove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Cove Community Deve	Copper Oaks Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District  Coral Town Park Community Development District  Cordoba Ranch Community Development District  Cordoba Ranch Community Development District  Corkscrew Farms Community Development District  Coronado Community Development District  Coronado Community Development District  Cory Lakes Community Development District  Cory Lakes Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Greens Community Development District  Country Walk Community Development District  Covington Park Community Development District  Covington Park Community Development District  Crestview II Community Development District  Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cypress Cove Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Community Development District	Copperstone Community Development District	✓		<b>√</b>	9/30
Coral Town Park Community Development District  Cordoba Ranch Community Development District  Corkscrew Farms Community Development District  Corkscrew Farms Community Development District  Cory Lakes Community Development District  Cory Lakes Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Covington Park Community Development District  Covington Park Community Development District  Crestside Community Development District  Crestview II Community Development District  Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Cypress Community Development District  Cypress Cypress Cypress Community Development District  Cypress Cypress C	Coral Bay Community Development District	<b>✓</b>		<b>√</b>	9/30
Cordoba Ranch Community Development District  Corkscrew Farms Community Development District  Coronado Community Development District  Cory Lakes Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Greens Community Development District  Country Walk Community Development District  Country Walk Community Development District  Covington Park Community Development District  Covington Park Community Development District  Crestview II Community Development District  Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Croek Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Cove Community Development District  Cypress Cover Community Development District  Cypress C	Coral Keys Homes Community Development District	✓			9/30
Corkscrew Farms Community Development District  Coronado Community Development District  Cory Lakes Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Country Walk Community Development District  Covington Park Community Development District  Creekside West Community Development District  Crestview II Community Development District  Cross Country Home Services Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cypress Crove Community Development District  Cypress Crove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress C	Coral Town Park Community Development District	✓			9/30
Coronado Community Development District  Cory Lakes Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Covington Park Community Development District  Crestside Community Development District  Crestview II Community Development District  Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Grove Community Development District  Cypress Growe Community Development District  Cypress Community Development District  Cypress Community Development District  Cypress Growe Community Development District  Cypress Shadows Community Development District  Cypress Growe Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Growe Community Development Distri	Cordoba Ranch Community Development District	✓		✓	9/30
Cory Lakes Community Development District  Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Country Walk Community Development District  Covington Park Community Development District  Crestview Il Community Development District  Crestview Il Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Crypress Grove Community Development District  Crypress Grove Community Development District  Crypress Lakes Community Development District  Crypress Shadows Community Development District  Crypress Shadows Community Development District  Crypress Cove Community Developm	Corkscrew Farms Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District  Country Greens Community Development District  Country Walk Community Development District  Covington Park Community Development District  Crestview Il Community Development District  Crestview Il Community Development District  Crestview West Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Ranch Community Development District  Deer Run Community Development District  Cypress Cove Pond Community Development District  Cypress Cove Community Development District  Cypress Cove Community Development District  Cypress Shadows Community Development District  Cypress Cove Community Development District  Cypress Cove Community Development District  Cypress Cover Community Cover C	Coronado Community Development District	<b>√</b>		✓	9/30
Country Greens Community Development District  Country Walk Community Development District  Covington Park Community Development District  Creekside Community Development District  Creekside Community Development District  Crestview II Community Development District  Crestview West Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Run Community Development District  Cypress Ranch Community Development District  Cypress Community Development District  Cy	Cory Lakes Community Development District	<b>✓</b>		✓	9/30
Country Walk Community Development District  Covington Park Community Development District  Creekside Community Development District  Crestview II Community Development District  Crestview West Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cutter Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Community Community Development District  Cypress Community Community Development District  Cyp	Country Club of Mount Dora Community Development District	<b>✓</b>			9/30
Country Walk Community Development District  Covington Park Community Development District  Creekside Community Development District  Crestview II Community Development District  Crestview West Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cutter Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Community Community Development District  Cypress Community Community Development District  Cyp	Country Greens Community Development District	<b>√</b>		✓	9/30
Covington Park Community Development District  Creekside Community Development District  Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cross Creek Community Development District  Cutter Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Cove Run Community Development District  Cypress Cove Run Community Development District  Cypress Shadows Community Development District  C		<b>√</b>		✓	9/30
Creekside Community Development District  Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cutter Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District		<b>√</b>		<b>√</b>	9/30
Crestview II Community Development District  Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cutter Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Community Development District  Cypress Shadows Community Comm		✓		<b>√</b>	9/30
Crestview West Community Development District  Cross Country Home Services Community Development District  Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Deer Island Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Deer Run Community Development District  Cypress Shadows Community Development District  Cy		✓		✓	9/30
Cross Country Home Services Community Development District  Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Cove Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development D		<b>✓</b>		<b>√</b>	9/30
Cross Creek Community Development District  Cutler Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Deer Island Community Development District  Cypress Shadows Community Development District  Cypr		<b>✓</b>			
Cutler Cay Community Development District  Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Deer Island Community Development District  Deer Run Community Development District  Cypress Shadows Community Development District  Deer Run Community Development District  Cypress Shadows Community Development District  Cypress Shadow		<b>✓</b>			9/30
Cypress Cove Community Development District  Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Deer Island Community Development District  Cypress Shadows Community Development District  Cypress Care Shadows Commun		<b>✓</b>			
Cypress Grove Community Development District  Cypress Lakes Community Development District  Cypress Shadows Community Development District  Cypress Shadows Community Development District  Deer Island Community Development District  Deer Run Community Development District  Cypress Shadows Community Development District  Deer Run Community Development District  Cypress Shadows Community Development District  Deer Run Community Development District  Cypress Shadows Community Development District  Cypress Sha		<b>✓</b>		<b>√</b>	-
Cypress Lakes Community Development District  Cypress Shadows Community Development District  Deer Island Community Development District  Deer Run Community Development District  K-Bar Ranch Community Development District  Double Branch Community Development District  Double Branch Community Development District  Dove Pond Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  East Bonita Bridge Road Community Development District  Available System		<b>✓</b>		<b>√</b>	
Cypress Shadows Community Development District  Deer Island Community Development District  Deer Run Community Development District  V 9/30  K-Bar Ranch Community Development District  V 9/30  Double Branch Community Development District  Double Branch Community Development District  Dove Pond Community Development District  Downtown Doral Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  East Bonita Bridge Road Community Development District  District  P/30  East Park Community Development District  East Park Community Development District  District  P/30  East Park Community Development District  East Park Community Development District  District  P/30  Enclave at Black Point Marina Community Development District  Encore Community Development District  P/30  Encore Community Development District  P/30  Enterprise Community Development District	* * *	<b>√</b>		<b>√</b>	
Deer Island Community Development District  Deer Run Community Development District  K-Bar Ranch Community Development District  Double Branch Community Development District  Dove Pond Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  East Bonita Bridge Road Community Development District  District		<b>✓</b>		<b>√</b>	
Deer Run Community Development District  K-Bar Ranch Community Development District  Double Branch Community Development District  Dove Pond Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  Eagle Point Community Development District  Development District  Distric					
K-Bar Ranch Community Development District  Double Branch Community Development District  Dove Pond Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  East Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  Find 19/30  Find 29/30  Enterprise Community Development District  Find 9/30  Find		<b>✓</b>			
Double Branch Community Development District  Dove Pond Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  Easton Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  Finance Com					
Dove Pond Community Development District  Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Dupree Lakes Community Development District  Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  Distr				<b>√</b>	
Downtown Doral Community Development District  Dunes Community Development District  Dupree Lakes Community Development District  Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  Faston Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  9/30  Enterprise Community Development District  9/30  Enterprise Community Development District		-			
Dunes Community Development District  Dupree Lakes Community Development District  Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  East Park Community Development District  Fundament Distric				<b>√</b>	
Dupree Lakes Community Development District  Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  9/30  Enterprise Community Development District			<b>√</b>		
Eagle Point Community Development District  East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  East on Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  Fig. 9/30  Enterprise Community Development District  Fig. 9/30					
East Bonita Bridge Road Community Development District  East Park Community Development District  East Park Community Development District  East Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  Fig. 9/30  Enterprise Community Development District  Fig. 9/30		<b>√</b>			
East Park Community Development District  East Park Community Development District  Enclave at Black Point Marina Community Development District  Encore Community Development District  Enterprise Community Development District  9/30  Enterprise Community Development District  9/30				<b>√</b>	-
Easton Park Community Development District       ✓       9/30         Enclave at Black Point Marina Community Development District       ✓       ✓       9/30         Encore Community Development District       ✓       ✓       9/30         Enterprise Community Development District       ✓       ✓       9/30		<b>√</b>		<b>√</b>	
Enclave at Black Point Marina Community Development District  Find Find Find Find Find Find Find Find					
Encore Community Development District   ✓ 9/30  Enterprise Community Development District   ✓ 9/30				<b>✓</b>	
Enterprise Community Development District   9/30					
Enterprise community Development District			<b>✓</b>		
Expenses it failed definition better bottlet					
Estancia at Wiregrass Community Development District   √ 9/30		-			

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Estates at Cherry Lake Community Development District	✓		✓	9/30
Estuary Community Development District	✓			9/30
Falcon Trace Community Development District	✓		✓	9/30
Fallschase Community Development District	✓		✓	9/30
Fiddler's Creek Community Development District	✓			9/30
Fishhawk I Community Development District	✓		✓	9/30
Fishhawk II Community Development District	✓		✓	9/30
Fishhawk III Community Development District	✓			9/30
Fishhawk IV Community Development District	✓		✓	9/30
Fleming Island Plantation Community Development District	✓		✓	9/30
Florida Green Finance Authority	✓		✓	9/30
Founder's Ridge Community Development District	✓			9/30
Fountainbleau Lakes Community Development District	✓		✓	9/30
Forest Creek Community Development District	✓			9/30
Gardens at Millenia Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓			9/30
Gramercy Farms Community Development District	✓			9/30
Grand Bay at Doral Community Development District	✓		✓	9/30
Grand Hampton Community Development District	✓		<b>√</b>	9/30
Grand Haven Community Development District	✓		<b>√</b>	9/30
Greater Lakes/Sawgrass Community Development District	✓		✓	9/30
Green Corridor PACE District	✓		✓	9/30
Greyhawk Landing Community Development District	✓			9/30
Groves Community Development District	✓		✓	9/30
Habitat Community Development District	✓			9/30
Hacienda Lakes Community Development District	✓		✓	9/30
Hamal Community Development District	✓		✓	9/30
Hammocks Community Development District	✓		✓	9/30
Harbor Bay Community Development District	✓			9/30
Harbour Isles Community Development District	✓			9/30
Harbourage at Braden River Community Development District	✓		✓	9/30
Harmony Community Development District	✓			9/30
Harrison Ranch Community Development District	✓			9/30
Hawk's Point Community Development District	✓			9/30
Hemmingway Point Community Development District	✓		✓	9/30
Heritage Bay Community Development District	<b>✓</b>		✓	9/30
Heritage Greens Community Development District	<b>✓</b>		<b>✓</b>	9/30
Heritage Harbor Community Development District	<b>✓</b>			9/30
Heritage Harbor at Braden River Community Development District	<b>✓</b>			9/30
Heritage Harbour Market Place Community Development District	✓			9/30
Heritage Harbour South Community Development District	<b>✓</b>			9/30
Heritage Isles at Viera Community Development District	✓			9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Heritage Isles Community Development District	✓			9/30
Heritage Landing Community Development District	✓		✓	9/30
Heritage Oak Park Community Development District	✓		✓	9/30
Heritage Park Community Development District	✓		✓	9/30
Heritage Plantation Community Development District	✓		✓	9/30
Heritage Springs Community Development District	✓		✓	9/30
Heron Isles Community Development District	✓			9/30
Hickory Hammock Community Development District	✓			9/30
High Ridge/Quantum Community Development District	✓			9/30
Highlands Community Development District	✓		✓	9/30
Hollywood Beach Community Development District	✓		✓	9/30
Homestead 50 Community Development District	✓			9/30
Hypoluxo-Haverhill Community Development District	✓		✓	9/30
Independence Park Community Development District	✓			9/30
Indigo Community Development District	✓		✓	9/30
Indigo East Community Development District	✓		✓	9/30
Interlaken Community Development District	✓			9/30
Islands at Doral III Community Development District	✓		✓	9/30
Islands at Doral (NE) Community Development District	✓		✓	9/30
Islands at Doral (SW) Community Development District	✓		✓	9/30
Islands at Doral Townhomes Community Development District	✓		✓	9/30
Isles of Bartram Park Community Development District	✓		✓	9/30
Journey's End Community Development District	✓		✓	9/30
Jurlington Creek Plantation Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓		✓	9/30
Kendall Breeze Community Development District	✓		✓	9/30
Kendall Breeze West Community Development District	✓		✓	9/30
Key Marco Community Development District	✓		✓	9/30
Keys Cove Community Development District	✓		✓	9/30
Keys Cove II Community Development District	✓		✓	9/30
La Collina Community Development District	✓		<b>√</b>	9/30
Laguna Estates Community Development District	✓			9/30
Laguna Lakes Community Development District	✓		✓	9/30
Lake Ashton Community Development District	✓		✓	9/30
Lake Ashton II Community Development District	✓		✓	9/30
Lake Francis Community Development District	<b>✓</b>		<b>✓</b>	9/30
Lake Padgett Estates Independent District	<b>✓</b>		✓	9/30
Lake Powell Residential Golf Community Development District	<b>✓</b>			9/30
Lakes by the Bay South Community Development District	<b>✓</b>		<b>√</b>	9/30
Lakeshore Ranch Community Development District	<b>✓</b>			9/30
Lakeside Community Development District	<b>✓</b>			9/30
Lakeside Landings Community Development District	<b>✓</b>			9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Lakeside Plantation Community Development District	✓		✓	9/30
Lakewood Ranch 1 Community Development District	✓			9/30
Lakewood Ranch 2 Community Development District	✓			9/30
Lakewood Ranch 3 Community Development District	✓			9/30
Lakewood Ranch 4 Community Development District	✓			9/30
Lakewood Ranch 5 Community Development District	✓			9/30
Lakewood Ranch 6 Community Development District	✓			9/30
Legacy Springs Community Development District	✓			9/30
Legends Bay Community Development District	✓			9/30
Lexington Community Development District	✓		✓	9/30
Live Oak Lake Community Development District	✓		✓	9/30
Live Oak No. 1 Community Development District	✓		✓	9/30
Long Lake Ranch Community Development District	✓		✓	9/30
Longleaf Community Development District	✓			9/30
Lucaya Community Development District	✓		✓	9/30
Madeira Community Development District	✓			9/30
Magnolia Park Community Development District	✓			9/30
Magnolia West Community Development District	✓			9/30
Main Street Community Development District	✓			9/30
Mainstreet Community Development District	✓			9/30
Majorca Isles Community Development District	✓		✓	9/30
Maple Ridge Community Development District	✓		✓	9/30
Marsh Harbour Community Development District	✓			9/30
Marshall Creek Community Development District	✓			9/30
Mayfair Community Development District	✓			9/30
Meadow Pines Community Development District	✓		✓	9/30
Meadow Point I Community Development District	✓		✓	9/30
Meadow Point III Community Development District	✓			9/30
Meadow Point IV Community Development District	✓			9/30
Meadow Woods Community Development District	✓			9/30
Mediterra North Community Development District	✓		✓	9/30
Mediterra South Community Development District	✓		✓	9/30
Mediterranea Community Development District	✓		✓	9/30
Middle Village Community Development District	✓		✓	9/30
Mira Lago West Community Development District	✓			9/30
Mirada Community Development District	✓		✓	9/30
Miromar Lakes Community Development District	✓			9/30
Montecito Community Development District	✓		<b>√</b>	9/30
Monterey/Congress Community Development District	✓		<b>√</b>	9/30
Myakka Community Development District	✓		✓	9/30
Moody River Estates Community Development District	✓			9/30
Myakka Ranch Community Development District	✓		✓	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Myrtle Creek Community Development District	✓			9/30
Naples Heritage Community Development District	✓		✓	9/30
Narcoossee Community Development District	✓			9/30
Newport Tampa Bay Community Development District	✓			9/30
North Dade Community Development District	✓		✓	9/30
Northern Riverwalk Community Development District	✓		✓	9/30
Northwood Community Development District	✓			9/30
Oak Creek Community Development District	✓		✓	9/30
Oakridge Community Development District	✓		✓	9/30
Oaks at Shady Creek, The Community Development District	✓		✓	9/30
Oakstead Community Development District	✓		✓	9/30
Old Palm Community Development District	✓		✓	9/30
Orchid Grove Community Development District	✓		✓	9/30
Osprey Oaks Community Development District	✓		✓	9/30
OTC Community Development District	✓		✓	9/30
Palm Bay Community Development District	✓		✓	9/30
Palm Beach Plantation Community Development District	✓			9/30
Palm Coast Park Community Development District	✓		✓	9/30
Palm Glades Community Development District	<b>✓</b>			9/30
Palma Sola Trace Community Development District	<b>√</b>		✓	9/30
Palms of Terra Ceia Bay Community Development District	<b>✓</b>		✓	9/30
Pan American West Community Development District	<b>✓</b>			9/30
Panther Trace I Community Development District	<b>✓</b>		✓	9/30
Panther Trace II Community Development District	✓			9/30
Panther Trails Community Development District	✓		<b>√</b>	9/30
Parker Road Community Development District	✓			9/30
Parklands Lee Community Development District	✓		<b>√</b>	9/30
Parklands West Community Development District	<b>✓</b>		<b>√</b>	9/30
Parkway Center Community Development District	✓			9/30
Paseo Community Development District	<b>✓</b>			9/30
PBR Community Development District	✓			9/30
Pebblewalk Village Community Development District	✓			9/30
Pelican Marsh Community Development District	<b>✓</b>			9/30
Pembroke Harbor Community Development District	✓		✓	9/30
Pentathlon Community Development District	✓		✓	9/30
Pine Air Lakes Community Development District	✓		✓	9/30
Pine Island Community Development District	✓			9/30
Pine Island South Community Development District	✓			9/30
Piney-Z Community Development District	✓			9/30
Pioneer Community Development District	<b>√</b>			9/30
Poinciana Community Development District	✓			9/30
Poinciana West Community Development District	<b>√</b>		✓	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Portico Community Development District	✓		✓	9/30
Portofino Cove Community Development District	✓		✓	9/30
Portofino Isles Community Development District	✓		✓	9/30
Portofino Landings Community Development District	✓		✓	9/30
Portofino Shores Community Development District	✓		✓	9/30
Portofino Springs Community Development District	✓			9/30
Portofino Vineyards Community Development District	✓			9/30
Portofino Vista Community Development District	✓		✓	9/30
Preserve at Wilderness Lake Community Development District	✓			9/30
Principal One Community Development District	✓		✓	9/30
Quantum Community Development District	✓			9/30
Quantum Park Overlay Community Development District	✓		✓	9/30
Quarry Community Development District	✓		<b>√</b>	9/30
Randal Park Community Development District	✓		<b>√</b>	9/30
Remington Community Development District	✓			9/30
Renaissance Community Development District	✓		<b>√</b>	9/30
Reserve Community Development District	✓			9/30
Reserve 2 Community Development District	✓		<b>√</b>	9/30
Reunion East Community Development District	✓			9/30
Reunion West Community Development District	<b>✓</b>			9/30
River Bend Community Development District	✓			9/30
River Glen Community Development District	✓			9/30
River Hall Community Development District	✓			9/30
River Place on the St. Lucie Community Development District	<b>√</b>			9/30
River Ridge Community Development District	✓		✓	9/30
Rivercrest Community Development District	✓			9/30
Rivers Edge Community Development District	✓			9/30
Sable Palm Community Development District	✓		✓	9/30
Sail Harbour Community Development District	✓		✓	9/30
Sampson Creek Community Development District	✓			9/30
Sandy Creek Community Development District	✓		✓	9/30
Sausalito Bay Community Development District	✓		✓	9/30
Seven Oaks I Community Development District	✓			9/30
Seven Oaks II Community Development District	✓			9/30
Silver Palms Community Development District	✓		✓	9/30
Silverado Community Development District	✓		<b>✓</b>	9/30
Six Mile Creek Community Development District	✓		<b>√</b>	9/30
Somerset Community Development District	<b>✓</b>			9/30
Sonoma Bay Community Development District	✓		<b>√</b>	9/30
South Bay Community Development District	<b>√</b>			9/30
South Fork Community Development District	<b>√</b>			9/30
South Fork East Community Development District	<b>✓</b>		<b>√</b>	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
South Fork III Community Development District	<b>✓</b>		✓	9/30
South Kendall Community Development District	✓			9/30
South Shore Corporate Park Industrial Community Development District	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Village Community Development District	✓			9/30
Southaven Community Development District	✓			9/30
Southern Hills Plantation I Community Development District	✓			9/30
Southern Hills Plantation II Community Development District	✓			9/30
Southern Hills Plantation III Community Development District	✓			9/30
Spicewood Community Development District	<b>✓</b>		✓	9/30
Split Pine Community Development District	✓			9/30
Springridge Community Development District (formerly Killarney)	✓		✓	9/30
St. John's Forest Community Development District	✓			9/30
Sterling Hill Community Development District	✓			9/30
Stevens Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓			9/30
Stonegate Community Development District	<b>√</b>		✓	9/30
Stoneybrook at Venice Community Development District	<b>√</b>		✓	9/30
Stoneybrook Community Development District	<b>√</b>		✓	9/30
Stoneybrook Oaks Community Development District	<b>√</b>			9/30
Storey Park Community Development District	<b>√</b>		✓	9/30
Summerville Community Development District	<b>√</b>		✓	9/30
Summit at Fern Hill Community Development District	<b>√</b>		✓	9/30
Sunny Hills Units 12-15 Dependent District	<b>√</b>			9/30
SWI Community Development District	✓			9/30
Talavera Community Development District	✓		✓	9/30
Talis Park Community Development District	✓		✓	9/30
Tampa Palms Community Development District	<b>√</b>		✓	9/30
Tampa Palms Open Space and Transport Community Development District	✓		✓	9/30
Tapestry Community Development District	✓		✓	9/30
Tara Community Development District	✓			9/30
Terra Bella Community Development District	✓			9/30
Tesoro Community Development District	✓		<b>✓</b>	9/30
Thousand Oaks Community Development District	<b>✓</b>		✓	9/30
Tison's Landing Community Development District	✓			9/30
Tolomato Community Development District	✓		✓	9/30
Tomoka Community Development District	✓		✓	9/30
Toscana Isles Community Development District	✓			9/30
Town Center at Palm Coast Community Development District	✓		✓	9/30
Tradition Community Development District	✓			9/30
Trails Community Development District	<b>√</b>			9/30
Trails at Monterey Community Development District	<b>✓</b>		✓	9/30

Treesty Oaks Community Development District  Treestland Estates Community Development District  Treeline Preserve Community Development District  Treesta Community Development District  Trevesta Community Development District  Triple Creek Community Development District  Triple Creek Community Development District  Triple Creek Community Development District  Treesta Community Development District  Treesta Community Development District  Turbull Creek Community Development District  Turbull Creek Community Development District  Turscany Reserve Community Development District  Tuscany Reserve Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  University Place Community Development District  University Square Community Development District  University Square Community Development District  Verban Orlando Community Development District  Vasari Community Development District  Valencia Acres Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Isles Community Development District  Verandah Community Development District  Verand Fi Community Development District  Verand Fi Community Development District  Verand Scommunity Development District  Verand Scommunity Development District  Verand Scommunity Development District  Verand Scommunity Development District  Via Scommunity Development District  V	COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Treeline Preserve Community Development District  Treeline Preserve Community Development District  Triple Creek Community Development District  Triple Creek Community Development District  Triple Creek Community Development District  Turnbull Creek Community Development District  Turnbull Creek Community Development District  Turnbull Creek Community Development District  Turscany Reserve Community Development District  Tuscany Reserve Community Development District  Two Creeks Community Deve	Treaty Oaks Community Development District				9/30
Trevesta Community Development District  Triple Creek Community Development District  Triple Creek Community Development District  Turnbull Creek Community Development District  Turnbull Creek Community Development District  Turtle Run Community Development District  Turtle Run Community Development District  Turtle Run Community Development District  Turscany Reserve Community Development District  Two Creeks Community Development District  University Place Community Development District  University Square Community Development District  Urban Orlando Community Development District  Venetian Acres Community Development District  Venetian Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah East Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verand West Community Development District  Verand West Community Development District  Verand East Community Development District  Verand Scommunity Development District  Verand East Community Development District  Verand East Community Development District  Verand Scommunity Development District  Verand West Community Development District  Verand Scommunity Development District  Verand West Community Development District  Verand Scommunity Development Dis	Tree Island Estates Community Development District	✓		✓	9/30
Triple Creek Community Development District  Turs Community Development District  Turs Community Development District  Turs Community Development District  Turs Community Development District  Tuscany Reserve Community Development District  Tuscany Reserve Community Development District  Tuscany Reserve Community Development District  Two Creeks Community Development District  University Square Community Development District  Valencia Acres Community Development District  Valencia Acres Community Development District  Valencia Community Development District  Valencian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah West Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verand #1 Community Development District  Verand #1 Community Development District  Verand West Community Development District  Verand Walk Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Community Development	Treeline Preserve Community Development District	✓			9/30
TSR Community Development District  Turnbull Creek Community Development District  Turnbull Creek Community Development District  Turnbull Creek Community Development District  Tuscany Reserve Community Development District  Twelve Oaks Community Development District  Twelve Oaks Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  Urban Orlando Community Development District  Urban Orlando Community Development District  V 9/30  Urban Orlando Community Development District  V 9/30  Valencia Acres Community Development District  V 9/30  Valencia Community Development District  V 9/30  Venetian Community Development District  V 9/30  Venetian Isles Community Development District  V 9/30  Venetian Parc Community Development District  V 9/30  Verandah Community Development District  V 9/30  Verandah East Community Development District  V 9/30  Verandah East Community Development District  V 9/30  Verandah West Community Development District  V 9/30  Verandah West Community Development District  V 9/30  Verano #1 Community Development District  V 9/30  Verano Center Community Development District  V 9/30  Verano Center Community Development District  V 9/30  Verano Center Community Development District  V 9/30  Villa Portofino East Community Development District  V 9/30  Villa Portofino West Community Developme	Trevesta Community Development District	✓		✓	9/30
Turnbull Creek Community Development District  Turtle Run Community Development District  Tuscany Reserve Community Development District  Twelve Oaks Community Development District  Two Creeks Community Development District  University Place Community Development District  University Square Community Development District  Typical Community Develo	Triple Creek Community Development District	✓		<b>✓</b>	9/30
Turtle Run Community Development District  Tuscany Reserve Community Development District  Tuscany Reserve Community Development District  Tuscany Reserve Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  Tuscany Reserve Community Development District  Two Creeks Community Development District  Tuscany Reserve Community Development District  Tu	TSR Community Development District	✓		✓	9/30
Tuscany Reserve Community Development District  Twelve Oaks Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  University Place Community Development District  University Square Community Development District  Urban Orlando Community Development District  Valencia Acres Community Development District  Valencia Acres Community Development District  Valencia Acres Community Development District  Valencia Community Development District  Valencia Acres Community Development District  Valencia New Scommunity Development District  Valencian Isles Community Development District  Venetian Isles Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verand Walk Community Development District  Villa Portofino East Community Development District  Villa Portofino Beat Community Development District  Villa Portofino West Community Development District  Villa Villa Springs Community Development District  Villa Community Development District  Vista Lakes Community Development District  Vista Community Development District  Vista	Turnbull Creek Community Development District	✓		✓	9/30
Twelve Oaks Community Development District  Two Creeks Community Development District  Two Creeks Community Development District  University Place Community Development District  University Square Community Development District  Valencia Acres Community Development District  Valencia Acres Community Development District  Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Community Development District  Verand West Community Development District  Verand West Community Development District  Verand Walk Community Development District  Verona Walk Community Development District  Viera East Community Development District  Villa Portofino East Community Development District  Villa Viscaya Community Development District  Villa Community Development District  Vista Community Development District  Vista Community Development District  Vista Lakes Community Development District  Vista Community Development District  Vista Community Development District  V	Turtle Run Community Development District	✓			9/30
Two Creeks Community Development District University Place Community Development District University Square Community Development District University Square Community Development District Urban Orlando Community Development District Valencia Acres Community Development District Vasari Community Development District Vasari Community Development District Venetian Community Development District Venetian Isles Community Development District Venetian Parc Community Development District Venetian Parc Community Development District Verandah Community Development District Verandah Community Development District Verandah East Community Development District Verandah West Community Development District Verandah West Community Development District Verandah Community Development District Viera East Community Development District Villa Portofino East Community Development District Villa Villa Vizcaya Community Development District Villa Villa Villa Community Development District Villa Community Development District Villa Villa Community Development District Vista Lakes Community Development District Vista Lakes Community Development District Vista Community Development Distric	Tuscany Reserve Community Development District	✓			9/30
University Place Community Development District  University Square Community Development District  University Square Community Development District  Verban Orlando Community Development District  Valencia Acres Community Development District  Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah C	Twelve Oaks Community Development District	<b>✓</b>			9/30
University Square Community Development District  Urban Orlando Community Development District  Valencia Acres Community Development District  Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Community Development District  Verand Center Community Development District  Verand Walk Community Development District  Verandah Community D	Two Creeks Community Development District	<b>✓</b>		<b>√</b>	9/30
Urban Orlando Community Development District  Valencia Acres Community Development District  Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Scommunity Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verano Center Community Development District  Verano Center Community Development District  Verana Walk Community Development District  Viera East Community Development District  Villa Portofino East Community Development District  Villa Portofino West Community Development District  Villa Villa Vizcaya Community Development District  Villa Vizcaya Teram Park Community Development District  Villa Vizcaya in Kendall Community Development District  Vix	University Place Community Development District	<b>✓</b>		✓	9/30
Urban Orlando Community Development District  Valencia Acres Community Development District  Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Scommunity Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verano Center Community Development District  Verano Center Community Development District  Verana Walk Community Development District  Viera East Community Development District  Villa Portofino East Community Development District  Villa Portofino West Community Development District  Villa Villa Vizcaya Community Development District  Villa Vizcaya Teram Park Community Development District  Villa Vizcaya in Kendall Community Development District  Vix	University Square Community Development District	<b>√</b>			9/30
Valencia Acres Community Development District  Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah East Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Scommunity Development District  Verandah Scommunity Development District  Verandah Community Development District		<b>√</b>		✓	9/30
Vasari Community Development District  Venetian Community Development District  Venetian Isles Community Development District  Venetian Isles Community Development District  Venetian Parc Community Development District  Verandah Community Development District  Verandah East Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah West Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verandah Community Development District  Verand Community Development District  Verand Community Development District  Verand Walk Vizcaya Community Development District  Verand Walk Office Sommunity Development District  Verand Walk Office Somm		<b>√</b>			9/30
Venetian Community Development District       9/30         Venetian Isles Community Development District       9/30         Venetian Parc Community Development District       9/30         Verandah Community Development District       9/30         Verandah East Community Development District       9/30         Verandah West Community Development District       9/30         Verandah Community Development District       9/30         Villa Portofino East Community Development District       9/30         Villa Portofino West Community Development District       9/30         Villa Vizcaya Community Development District       9/30         Village Walk of Bonita Springs Community Development District       9/30         Villages at Bloomingdale Community Development District       9/30         Villages of Glen Creek Community Development District       9/30         Vista Community Development Distr		✓		✓	9/30
Venetian Isles Community Development District       ✓       9/30         Venetian Parc Community Development District       ✓       9/30         Verandah Community Development District       ✓       9/30         Verandah East Community Development District       ✓       9/30         Verandah West Community Development District       ✓       9/30         Verand #1 Community Development District       ✓       9/30         Verano Center Community Development District       ✓       9/30         Verona Walk Community Development District       ✓       9/30         Vila Portofino East Community Development District       ✓       9/30         Villa Portofino West Community Development District       ✓       9/30         Villa Portofino West Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       Ø         Vi		<b>✓</b>			9/30
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Verandah East Community Development District       ✓       9/30         Verandah West Community Development District       ✓       9/30         Verandahs Community Development District       ✓       9/30         Verano #1 Community Development District       ✓       9/30         Verano Center Community Development District       ✓       9/30         Verona Walk Community Development District       ✓       9/30         Vilra East Community Development District       ✓       9/30         Villa Portofino East Community Development District       ✓       9/30         Villa Portofino West Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       ✓       9/30		<b>✓</b>		<b>√</b>	
Verandah West Community Development District       ✓       9/30         Verandahs Community Development District       ✓       9/30         Verano #1 Community Development District       ✓       9/30         Verano Center Community Development District       ✓       9/30         Verona Walk Community Development District       ✓       9/30         Viera East Community Development District       ✓       9/30         Villa Portofino East Community Development District       ✓       9/30         Villa Portofino West Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterchase		<b>✓</b>		<b>√</b>	
Verandahs Community Development District  Verano #1 Community Development District  Verano Center Community Development District  Verano Center Community Development District  Verano Walk Community Development District  Verano Center Center Community Development District  Verano Center C		<b>✓</b>		<b>√</b>	
Verano #1 Community Development District  Verano Center Community Development District  Verano Center Community Development District  Verano Walk Community Development District  Viera East Community Development District  Viera East Community Development District  Villa Portofino East Community Development District  Villa Portofino West Community Development District  Villa Vizcaya Community Development District  Village Walk of Bonita Springs Community Development District  Villages at Bloomingdale Community Development District  Villages at Gulfstream Park Community Development District  Villages of Glen Creek Community Development District  Villages of Westport Community Development District  Vista Community Development District  Vista Lakes Community Development District  Vizcaya in Kendall Community Develop	·	<b>✓</b>		<b>√</b>	
Verano Center Community Development District       ✓       9/30         Verona Walk Community Development District       ✓       9/30         Viera East Community Development District       ✓       9/30         Villa Portofino East Community Development District       ✓       9/30         Villa Portofino West Community Development District       ✓       9/30         Villa Vizcaya Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30		<b>√</b>		<b>√</b>	
Verona Walk Community Development District       9/30         Viera East Community Development District       9/30         Villa Portofino East Community Development District       9/30         Villa Portofino West Community Development District       9/30         Villa Vizcaya Community Development District       9/30         Village Walk of Bonita Springs Community Development District       9/30         Villages at Bloomingdale Community Development District       9/30         Village at Gulfstream Park Community Development District       9/30         Villages of Glen Creek Community Development District       9/30         Villages of Westport Community Development District       9/30         Vista Community Development District       9/30         Vista Lakes Community Development District       9/30         Vizcaya in Kendall Community Development District       9/30         Walnut Creek Community Development District       9/30         Waterchase Community Development District       9/30         Waterford Estates Community Development District       9/30		<b>✓</b>		<b>√</b>	
Viera East Community Development District       ✓       9/30         Villa Portofino East Community Development District       ✓       9/30         Villa Portofino West Community Development District       ✓       9/30         Villa Vizcaya Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Villa Portofino East Community Development District  Villa Portofino West Community Development District  Villa Portofino West Community Development District  Villa Vizcaya Community Development District  Village Walk of Bonita Springs Community Development District  Villages at Bloomingdale Community Development District  Villages at Gulfstream Park Community Development District  Villages of Glen Creek Community Development District  Villages of Westport Community Development District  Vista Community Development District  Vista Community Development District  Vista Lakes Community Development District  Vizcaya in Kendall Community Development District		<b>✓</b>		<b>√</b>	
Villa Portofino West Community Development District       ✓       9/30         Villa Vizcaya Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Villa Vizcaya Community Development District       ✓       9/30         Village Walk of Bonita Springs Community Development District       ✓       9/30         Villages at Bloomingdale Community Development District       ✓       9/30         Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Village Walk of Bonita Springs Community Development District       9/30         Villages at Bloomingdale Community Development District       9/30         Village at Gulfstream Park Community Development District       9/30         Villages of Glen Creek Community Development District       9/30         Villages of Westport Community Development District       9/30         Vista Community Development District       9/30         Vista Lakes Community Development District       9/30         Vizcaya in Kendall Community Development District       9/30         Walnut Creek Community Development District       9/30         Waterchase Community Development District       9/30         Waterford Estates Community Development District       9/30		-			
Villages at Bloomingdale Community Development District       ✓       9/30         Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Village at Gulfstream Park Community Development District       ✓       9/30         Villages of Glen Creek Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Villages of Glen Creek Community Development District       ✓       9/30         Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30				<b>√</b>	
Villages of Westport Community Development District       ✓       9/30         Vista Community Development District       ✓       9/30         Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Vista Community Development District  Vista Lakes Community Development District  Vizcaya in Kendall Community Development District					
Vista Lakes Community Development District       ✓       9/30         Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30		<b>/</b>		<b>√</b>	
Vizcaya in Kendall Community Development District       ✓       9/30         Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Walnut Creek Community Development District       ✓       9/30         Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Waterchase Community Development District       ✓       9/30         Waterford Estates Community Development District       ✓       9/30					
Waterford Estates Community Development District   √ 9/30		-			
Tradefield Estates definitionally Development Estates					
	Waterford Landing Community Development District	· ·		·	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Watergrass Community Development District	✓		✓	9/30
Waterlefe Community Development District	<b>✓</b>			9/30
Water's Edge Community Development District	✓		✓	9/30
Waterset North Community Development District	✓			9/30
Waterstone Community Development District	✓		✓	9/30
Wentworth Estates Community Development District	✓			9/30
West Lake Community Development District	✓		✓	9/30
West Villages Independent District	✓		✓	9/30
Westchase Community Development District	✓		✓	9/30
Westchester Community Development District	✓			9/30
Westridge Community Development District	✓			9/30
Willow Creek Community Development District	✓			9/30
Winding Cypress Community Development District	✓		✓	9/30
Windsor at Westside Community Development District	✓		✓	9/30
Winston Trails East Community Development District	✓			9/30
Winter Garden Village at Fowler Groves Community Development District	✓			9/30
Woodlands Community Development District	✓			9/30
World Commerce Community Development District	✓			9/30
Wyndam Park Community Development District	<b>✓</b>		<b>✓</b>	9/30
Wynnfield Lakes Community Development District	<b>✓</b>			9/30
Wynnmere West Community Development District	✓		✓	9/30
TOTAL	437	3	255	

OTHER GOVERNMENTAL ENTITIES	Attestation Services	Consulting Services	Governmental Audit	Single Audit	CAFR	Current Client	Year End
Broward County School District (Joint Venture) (Assessment of Maintenance Operations)		<b>✓</b>					N/A
Broward County School District (Joint Venture, 20%)			<b>√</b>	<b>√</b>	<b>√</b>		6/30
Florida Community College at Jacksonville (Internal Audit)	✓						6/30
Florida Transit Association Finance Corporation		✓	✓			✓	6/30
Highland County School District (Internal Funds Audit)			✓				6/30
Palm Beach County School District (Assessment of maintenance for Facility and Property Management) (Internal Funds Audit)		✓	✓				6/30
Palm Beach County School District (Joint Venture, 20%)			✓	<b>✓</b>	✓		6/30
Migrant Health Services of Palm Beach County			✓	✓			N/A
South Florida Water Management District				✓			9/30
South Florida Water Management District CERP Program Management Services (Joint Venture)	<b>✓</b>						N/A
State of Florida Department of Management Services (Construction)			✓				N/A
State of Florida Department of Transportation (Overhead Audits - Various)			✓			✓	N/A
TOTAL	2	3	8	4	2	2	

NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE		Financial Audit	Consulting Services	Governmental Audit	Single Audit	Tax Services	Current Client	Year End
Aid to Victims of Domestic Abuse, Inc.		✓		✓	✓	✓	✓	6/30
Alliance for Human Services, Inc.		✓				✓		6/30
Brevard Workforce Development Board, Inc.				✓	✓			6/30
Broward County Human Rights Board/Division (Joint Venture, 30%)	✓		✓					N/A
Broward Education Foundation		✓		✓	✓	✓		6/30
CareerSource Broward		✓					<b>√</b>	9/30
Christian Manor	✓	✓	✓	✓	✓	✓		12/31
Delray Beach Community Land Trust				✓		✓		9/30
Family Promise	✓			✓				12/31
Florida Public Transportation Association, Inc.	✓	✓				✓		9/30
Florida Transit Association Finance Corporation		✓				✓		9/30
Hispanic Human Resources Council		✓	✓	✓	✓	✓	✓	9/30
Mae Volen Senior Center	✓	✓		✓	✓	✓	✓	6/30
National Board for Registration of Registrars		✓				✓		3/31
National Cancer Registration Board		✓				✓		6/30
North Lauderdale Academy High School	✓			✓				6/30
Northwood Development Corporation	✓	✓	✓	✓	✓	✓		9/30
Palm Beach Community College Foundation			✓	✓		✓		6/30
Palm Beach County Workforce Development Board (Joint Venture, 25%)	✓							6/30
Pasco-Hernando Workforce Board		✓					✓	6/30
Southwest Florida Workforce Development Board				✓	✓		✓	6/30
Urban League of Palm Beach County				✓	✓			6/30
TOTAL	9	13	5	13	9	13	6	

RETUREMENT PLANS	Financial Audit	ERI SA/DOL	Current Client	Year End
Campbell Property Management 401(k)	✓	✓	<b>✓</b>	12/31
City of Cooper City General Employee Retirement Plan	✓		✓	9/30
City of Lauderhill General Employee Retirement Plan	✓		✓	9/30
City of Parkland Police Pension Fund	✓		✓	9/30
City of Sunrise General Employees' Retirement System	✓		✓	9/30
Cross County Home Services and Affiliates 401(k) Plan	✓	✓	✓	9/30
Danmar Corporation 401(k) Plan	✓	✓		12/31
Florida Public Utilities 401(k) and Pension Plans	✓	✓		12/31
Jacksonville Police and Fire Pension Fund	✓			9/30
Pinetree Water Control District Defined Contribution Retirement Plan	✓			9/30
San Carlos Park Fire Protection and Rescue Service District	✓		✓	9/30
Town of Davie General Employees Retirement Plan	✓			9/30
Town of Hypoluxo Defined Contribution Retirement Plan	✓		✓	9/30
Town of Lauderdale By The Sea Volunteer Firefighters Pension Plan	✓		✓	9/30
TOTAL	14	4	9	

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Belle Fontaine Improvement District	✓				9/30
Boca Raton Airport Authority	✓			✓	9/30
Central Broward Water Control District	<b>✓</b>			✓	9/30
Central County Water Control District	<b>✓</b>				9/30
Citrus County Mosquito Control District	✓				9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	<b>✓</b>		✓	✓	9/30
East Naples Fire Control and Rescue District	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greeneway Improvement District	✓				9/30
Hobe-St. Lucie Conservancy District	<b>✓</b>			<b>√</b>	9/30
Homestead Educational Facilities Benefits District	<b>√</b>				9/30
Horizons Improvement District	<b>√</b>				9/30
Indian Trail Improvement District	<b>✓</b>			<b>√</b>	9/30
Key Largo Waste Water Treatment District	<b>✓</b>	<b>√</b>	✓	<b>√</b>	9/30
Lake Padgett Estates Independent Special District	✓				9/30
Lakewood Ranch Inter-District Authority	✓				9/30
Lost Rabbit Public Improvement District	<b>✓</b>				9/30
Loxahatchee Groves Water Control District	<b>√</b>			<b>√</b>	9/30
Myakka City Fire Control District	<b>✓</b>				9/30
Old Plantation Control District	<b>✓</b>			<b>√</b>	9/30
Pal Mar Water Control District	<b>✓</b>			<b>√</b>	9/30
Palm Beach Soil and Water Conservation District					9/30
Pinellas Park Water Management District				<b>√</b>	9/30
Pine Tree Water Control District (Broward)	✓			<b>√</b>	9/30
Pinetree Water Control District (Wellington)	✓			<b>√</b>	9/30
Ranger Drainage District	<b>✓</b>			<b>√</b>	9/30
Renaissance Improvement District	<b>✓</b>			<b>√</b>	9/30
San Carlos Park Fire Protection and Rescue Service District	<b>✓</b>			<b>√</b>	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	<b>√</b>		<b>√</b>	9/30
South Indian River Water Control District	<b>✓</b>	<b>√</b>		<b>√</b>	9/30
South Trail Fire Protection & Rescue District	✓			<b>√</b>	9/30
St. Lucie West Services District	<b>✓</b>			✓	9/30
Sun 'N Lake of Sebring Improvement District	✓		✓		9/30
Sunshine Water Control District	✓			<b>√</b>	9/30
Twelve Oaks Improvement District	✓				9/30
West Lakeland Water Control District	✓				9/30
West Villages Independent District	<b>✓</b>			✓	9/30
TOTAL	38	3	3	24	



# Staff Qualifications, Experience & Resumes

#### QUALITY AND EXPERIENCE OF FIRM'S ASSIGNED AUDITING PERSONNEL

You will have two partners available and our consultant for any technical assistance. In addition, an audit manager will be available for the engagement and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

Name	Years performing government audits	CPE within last 2 years	Professional Memberships
ANTONIO J. GRAU, CPA (Partner)	Over 30	Government Accounting, Auditing: 66 hours  Accounting, Auditing and Other: 25 hours	AICPA FICPA FGFOA GFOA
ANTONIO S. GRAU, CPA (Concurring Review Consultant)	Over 40	Government Accounting and Auditing: 32 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA ICPA
RACQUEL MCINTOSH, CPA (Partner)	Over 14	Government Accounting and Auditing hours:59  Accounting, Auditing and Other: 45 hours	AICPA FICPA FGFOA FASD

#### **POSITION DESCRIPTIONS**

#### **Engagement Partner**

The engagement will be performed under the direct supervision of an Engagement Partner. The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel.

The Engagement Partner will also be involved in:

- coordinating all services;
- directing the development of the overall audit approach and plan;
- performing an overriding review of work papers;
- resolving technical accounting and reporting issues;
- reviewing, approving and signing reports, management letters, and other audit engagement products; and,
- ascertaining client satisfaction with all aspects of our engagement, such as services and the personnel assigned.



#### Concurring Review and Advisory Consultant

A Concurring Review Consultant will be available as a sounding board to advise in those areas where problems are encountered. He will also perform a second review of all reports to be issued by Grau & Associates.

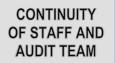
#### **Audit Manager and Senior**

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include:

- planning the audit;
- preparing or modifying audit programs, as needed;
- evaluating internal control and assessing risk;
- communicating with the client and the partners the progress of the audit; and
- determining that financial statements and all reports issued by the firm for accuracy, completeness and that they are prepared in accordance with professional standards and firm policy.

#### Information Technology Consultants and Personnel

In addition to the assigned personnel above, Grau and Associates has staff with significant IT auditing experience that will assist in the evaluation and testing of internal controls. Because our staff has both a financial audit and IT background, they are able to communicate effectively all IT related concerns to management. In addition, Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

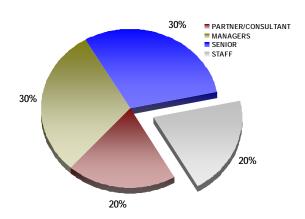


Grau's engagement team's workload is organized in such a way that additional activities brought about by this engagement will not impact our current commitments to our clients. We have sufficient staff capacity to integrate these professional services into our present operations, while continuing to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

#### **COMPOSITION OF ENGAGEMENT TEAM**

**In contrast** to the majority of both national and local firms, **Grau's proposed engagement team is comprised** of an <u>exceptionally large percentage</u> of <u>high-level audit professionals</u>. This gives us the ability to <u>quickly recognize problems</u> and <u>be more efficient</u> as a result of our Team's **DECADES** of **governmental auditing experience**.

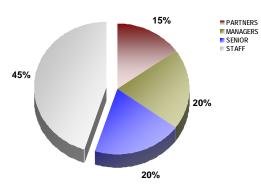
**Grau & Associates** 



80 percent of engagement will be performed by Partners, Management and Senior Staff

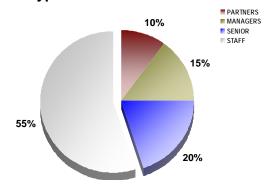
VS.

**Typical Local CPA Firm:** 



Fifty-five percent of engagement is performed by "Management"

**Typical National CPA Firm** 



Forty-five percent of engagement is performed by "Management"

## Antonio J. Grau, CPA, Partner

e-mail: tgrau@graucpa.com

#### Education

Bachelor of Arts, Business Administration, 1983 University of South Florida; Certificate of Educational Achievement from the AICPA in Governmental Single Audits, 2016

#### **Professional History**

CPA, in Florida since February 28, 1985, Certificate No. 15330 Grau & Associates Partner 2005-Present Grau & Company Partner 1995-2005 Grau & Company 1987-1995 Audit Manager **Auditor** International Firm 1985-1986 Grau & Company Staff Accountant 1983-1984

#### Clients Served (partial list)

(>300) Various Special Districts

Brevard Workforce Board

Key Largo Water Treatment District

Mae Volen Senior Center, Inc.

Broward Education Foundation North Lauderdale Academy High School

City of Cooper City Orlando Housing Authority

City of Lauderdale Lakes Palm Beach County Workforce Development Board

City of Lauderhill
City of Lauderhill General Pension
City of North Lauderdale
City of Oakland Park
City of Weston

Peninsula Housing Programs
School Board of Broward County
School Board of Miami-Dade County
School Board of Palm Beach County
South Florida Water Management District

Delray Beach Housing Authority Southwest Florida Workforce Development Board

East Central Regional Wastewater Treatment Facl. Town of Davie

Florida Community College at Jacksonville
Florida Department of Management Services
Greater Boca Raton Park & Beach District
Highland County School District

Town of Highland Beach
Town of Hypoluxo
Village of Golf
Village of Wellington

Hispanic Human Resource Council West Palm Beach Housing Authority

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

CourseHoursGovernment Accounting and Auditing66Accounting, Auditing and Other25

Total Hours 91 (includes of 4 hours of Ethics CPE)

#### Other Qualifications

As a member of the Government Finance Officers Association Special Review Committee, Mr. Grau participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

### Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Government F

Oir Control Public Accountants
Government F

Florida Government Finance Officers Association Government Finance Officers Association Member

City of Boca Raton Financial Advisory Board Member

## Antonio S. Grau, CPA, Concurring Review Consultant

e-mail: asgrau@graucpa.com

#### Education

Bachelor Degree, Business Administration, 1966, University of Miami, Certificate of Educational Achievement from the AICPA in Governmental and Not-For-Profit Accounting and Auditing, 1994/1995

#### **Professional History**

CPA in Florida since April 29, 1970, Certificate No. 2623

1977-2004 Grau & Company Partner Public Company Financial Officer 1972-1976 International Firm **Auditor** 1966-1972

#### Clients Served (partial list)

Mr. Grau was the head of the governmental audit department of Grau & Company, and performs the

concurring review and advises on all the governmental audits of the firm.

Atlanta Housing Authority Hispanic Human Resource Council **Broward County Housing Authority** Mae Volen Senior Center, Inc. City of Dania Beach Miami Beach Housing Authority

City of Lauderdale Lakes North Lauderdale Academy High School

City of Lauderhill Palm Beach County Workforce Development Board

City of Lauderhill General Pension School Board of Miami-Dade County City of Miami Springs South Florida Water Management District

City of Oakland Park Town of Hypoluxo

City of Sweetwater Pension Town of Lauderdale-By-The-Sea

Florida Community College at Jacksonville Town of Miami Lakes Highland County School District Town of Southwest Ranches Downtown Development Authority of the City of Miami / Village of Biscayne Park

Community Development Block Grants West Palm Beach Housing Authority

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

Course Hours Government Accounting and Auditing 32 Accounting, Auditing and Other 62

**Total Hours** 94 (includes of 4 hours of Ethics CPE)

#### Other Qualifications

Mr. Grau was the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County.

## Professional Associations/Memberships

Member, American Institute of Certified Public Accountants

Member, Florida Institute of Certified Public Accountants

Past member, State and Local Government Committee, Florida

Past member, Quality Review Acceptance Committee, Florida

Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing

## Racquel C. McIntosh, CPA, Partner

e-mail: rmcintosh@graucpa.com / 561-939-6669

#### Education

Master of Accounting, MACC; Florida Atlantic University, December 2004; Bachelor of Arts – Majors: Accounting and Finance; Florida Atlantic University, May 2003

#### **Professional History**

Grau & Associates	Partner	2014-Present
Grau & Associates	Manager	2009-2014
Grau & Associates	Senior Auditor	2007-2009
Grau & Associates	Staff Auditor	2006-2007
Grau & Company	Staff Auditor	2005-2006

#### Clients Served (partial list)

(>300) Various Special Districts

Pinetree Water Control District (Broward/Palm Beach)

Boca Raton Airport Authority Ranger Drainage District

Brevard Workforce Development Board San Carlos Park Fire Protection & Rescue District

Broward Education Foundation South Central Reg. Wastewater Treatment & Disposal Bd.

Central Broward Water Control District

South Trail Fire Protection & Rescue

City of Cooper City Southwest Florida Workforce Development Board

City of Pompano Beach (Joint Venture)

Sun N Lake of Sebring Improvement District

City of West Park
City of Weston
Town of Highland Beach
Town of Hypoluxo
Town of Lantana
Town of Lantana

East Naples Fire Control & Rescue District Town of Hillsboro Beach

Greater Boca Raton Beach & Park District

Village of Golf

Key Largo Wastewater Treatment District

Village of Wellington

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

Course	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	<u>45</u>
Total Haura	101/

Total Hours <u>104</u> (includes of 4 hours of Ethics CPE)

#### Professional Associations/ Memberships

American Institute of Certified Public Accountants
FICPA State & Local Government Committee
FICPA State & Local Government Committee
FICPA Atlantic Chapter Board Member
FICPA Young CPAs Committee
FICPA Palm Beach Chapter



# References

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

Two Creeks Community Development District				
Scope of Work	Financial audit			
Engagement Partner	Racquel McIntosh			
Dates	Annually since 2007			
Client Contact	William Rizzetta, President 12750 Citrus Park Lane, Suite 115 Tampa, Florida 33625 813-933-5571			

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

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



## **Cost of Services**

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2021 are as follows:

Year Ended September 30,	Fee
2019	\$4,700
2020	\$4,800
2021	<u>\$4,900</u>
TOTAL	<u>\$14,400</u>

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



## **Supplemental Information**

## Specific Audit Approach

## SCOPE / WORK PRODUCTS / RESULTS

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

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

## Proposed segmentation of the engagement

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

## Phase I - Preliminary Planning

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

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

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

### Phase II - Execution of Audit Plan

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

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

## Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

- The recommendation must be cost effective;
- The recommendations are to be the simplest to effectuate in order to correct a problem;
- The recommendation must go to the heart of the problem and not just correct symptomatic matter;
- The corrective action must take into account why the deficiency occurred.

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

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

## **Additional Services**

#### CONSULTING / MANAGEMENT ADVISORY SERVICES

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

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing

- Fixed asset records
- Cost reimbursement
- · Indirect cost allocation
- Grant administration and compliance

#### **ARBITRAGE**

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

## GRAU HAS PROVIDED ARBITRAGE SERVICES FOR GOVERMENTAL CLIENTS INCLUDING:

- Aberdeen Community Development District
- Amelia Walk Community Development District
- Arlington Ridge Community Development District
- Bartram Park Community Development District
- Bartram Springs Community Development District
- Bayside Improvement District
- Baywinds Community Development District
- Beacon Lakes Community Development District
- Beacon Tradeport Community Development District
- Bobcat Trail Community Development District
- Boynton Village Community Development District
- Brandy Creek Community Development District
- Briger Community Development District
- Brighton Lakes Community Development District
- Brooks of Bonita Springs Community Development District
- Candller Hills East Community Development District
- Capital Region Community Development District
- Cedar Pointe Community Development District
- Championsgate Community Development District
- Chevel West Community Development District
- City Place Community Development District
- Coconut Cay Community Development District
- Colonial Country Club Community Development District
- Cory Lakes Community Development District
- Country Greens Community Development District
- Creekside Community Development District
- Double Branch Community Development District
- Dunes Community Development District
- Durbin Crossing Community Development District
- East Bonita Beach Road Plantation Comm. Development District
- East Homestead Community Development District
- East Park Community Development District
- Enclave at Black Point Marina Community Development District
- Falcon Trace Community Development District
- Fiddler's Creek Community Development District I
- Fiddler's Creek Community Development District II
- Fleming Island Plantation Comm. Dev. District
- Grand Haven Community Development District
- Griffin Lakes Community Development District
- Habitat Community Development District
- Hamal Community Development District
- Hammocks Community Development District
- Harbour Lakes Estates Comm. Development District
- Harmony Community Development District
- Heritage Bay Community Development District

- Heritage Palms Community Development District
- Heritage Pines Community Development District
- Heritage Springs Community Development District
- Huntington Community Development District
- Indigo East Community Development District
- Islands of Doral III Community Development District
- Julington Creek Plantation Comm. Dev. District
- Laguna Lakes Community Development District
- Lake Ashton Community Development District
- Lake Ashton II Community Development District
- Lake Powell Residential Golf Community Dev. District
- Lakes By The Bay South Community Dev. District
- Lakewood Ranch 1 Community Development District
- Landmark at Doral Community Development District
- Jurlington Creek Plantation Community Dev. District
- Lakewood Ranch 2 Community Development District
- Lakewood Ranch 3 Community Development District
- Lakewood Ranch 4 Community Development District
- Lakewood Ranch 5 Community Development District
- Lakewood Ranch 6 Community Development District
- Legacy Springs Improvement District No. 1
- Live Oak Community Development District
- Main Street Community Development District
- Marshall Creek Community Development District
- Meadow Pointe II Community Development District
- Mediterra North Community Development District
- Mediterra South Community Development District
- Mediterranea Community Development District
- Midtown Miami Community Development District
- Moody River Community Development District
- Monterra Community Development District
- Narcossee Community Development District
- North Springs Improvement District
- Oakstead Community Development District
- Old Palm Community Development District
- Orchid Grove Community Development District
- OTC Community Development District
- Overoaks Community Development District
- Palm Glades Community Development District
- Parklands Lee Community Development District
- Parklands West Community Development District
- Parkway Center Community Development District
- Pine Air Lakes Community Development District
- Pine Island Community Development District
- Pine Ridge Plantation Community Development District

### ARBITRAGE SERVICES (Continued)

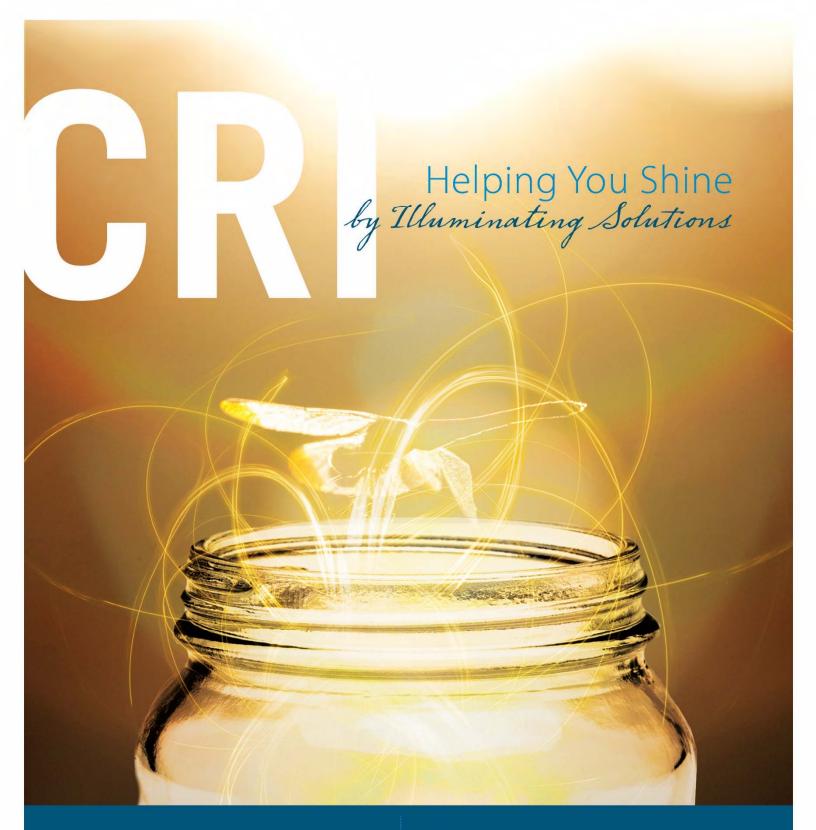
- Portofino Cove Community Development District
- Portofino Isles Community Development District
- Portofino Landings Community Development District
- Portofino Shores Community Development District
- Portofino Vista Community Development District
- Reunion East Community Development District
- Reunion West Community Development District
- Ridgewood Trails Community Development District
- River Place on the St. Lucie Community Dev. District
- Rolling Hills Community Development District
- Sampson Creek Community Development District
- South Dade Venture Community Development District
- South Village Community Development District
- Spicewood Community Development District
- Split Pine Community Development District
- Stonegate Community Development District
- Stoneybrook Community Development District
- Stoneybrook West Community Development District
- The Crossings at Fleming Island Comm. Dev. District
- Tison's Landing Community Development District
- Treeline Preserve Community Development District
- Turnbull Creek Community Development District

- Tuscany Reserve Community Development District
- University Place Community Development District
- Urban Orlando Community Development District
- Vasari Community Development District
- Verandah East Community Development District
- Verandah West Community Development District
- Verano Center Community Development District
- Villa Portofino East Community Development District
- Villa Vizcaya Community Development District
- Villages of Westport Comm. Development District
- Villasol Community Development District
- Vista Lakes Community Development District
- Vizcaya Community Development District
- Vizcaya in Kendall Community Development District
- Walnut Creek Community Development District
- Waterchase Community Development District
- Waterford Estates Community Development District
- Waterstone Community Development District
- Wentworth Estates Community Development District
- Westchester Community Development District #1
- Woodlands Community Development District
- Wynnfield Lakes Community Development District

## Grau provides value and services above and beyond the traditional auditor's "product"

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

> For even more information on Grau & Associates please visit us on www.graucpa.com.



# professional services PROPOSAL FOR

**New River Community Development District** 

August 9, 2019

#### **PROPOSER**

Carr, Riggs & Ingram, LLC 500 Grand Boulevard, Suite 210 Miramar Beach, FL 32550 (850) 837-3141



CRIcpa.com

#### SUBMITTED BY

Stephen C Riggs, IV **Engagement Partner** SCRiggs@cricpa.com Jonathan Hartness **Concurring Partner** JHartness@cricpa.com



#### Dear Audit Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to New River Community Development District (the "District"). We are genuinely excited about the prospect of continuing to serve you and strengthening our long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative **IDEAS** to move them from compliance to providing them a competitive advantage.

**nvestment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

**edicated Team.** CRI's team consists of more than 1,900 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

**quilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 20. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

ctive Partner Participation. Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business' needs and industry. Our hands-on, working partners "show up" to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

implified Solutions. Our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you

invention. The CRI vSTAR™ process, our inaugural initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

make educated decisions. CRInnovate embraces agility and

We have enjoyed being your business partner for the last 12 years and we welcome the opportunity to continue demonstrating the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

Stephen C Riggs IV, CPA Engagement Partner





## **YOUR NEEDS**

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## **UNDERSTANDING & MEETING YOUR NEEDS**

From the RFP, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	<ul> <li>Communicate         contemporaneously and         directly with management         regarding the results of our         procedures.</li> <li>Anticipate and respond to         concerns of management         and/or the Audit Committee         (if/when formed).</li> </ul>



## **YOUR SERVICES & FEES**

We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming three respective fiscal years.

SERVICE	CRI FEES		
SERVICE	2019	2020	2021
Perform external audit services in accordance with	\$6,500	\$6,500	\$6,500
auditing standards generally accepted in the United			
States of America (GAAS)			

### UNIQUE SAVINGS OPPORTUNITY WITH CRI

CRI offers the unique opportunity to utilize the CRI vSTAR™ process, our virtual audit process that combines minimal hardware, collaborative software, and cameras to allow us to perform all or part of our audit engagement virtually and in real time. CRI vSTAR™ clients will enjoy reduced or eliminated travel costs – which translates into savings.

If the District requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$400
Manager	\$300
Senior	\$190
Staff	\$140
IT Specialist	\$250
Fraud Specialist	\$250

Our professional fees are based on the key assumptions that New River Community Development District will:

- Make available documents and work papers for review at New River Community Development District's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the District.
- Not experience a significant change in business operations or financial reporting standards.

## FIRM PROFILE





## **CRI FIRM FACTS**

FOUNDED IN 1997 • 10 STATES • 25+ MARKETS



Stretching from New Mexico to North Carolina, Carr, Riggs & Ingram CPAs and Advisors (CRI) is a top 20 nationally ranked full-service accounting and advisory firm offering innovative tax, accounting, audit, consulting, and advisory services to more than 100,000 clients in the U.S., Canada, Mexico, Puerto Rico, and overseas military installations.











**CRI FIRM VALUES:** CLIENT SERVICE. RESPECT. INTEGRITY.



#### SERVICES

Accounting & Auditing Advisory **Business Support & Transactions** Business Tax Employee Benefit Plans Governance, Risk & Assurance Individual Tax & Planning IT Audits & Assurance

#### INDUSTRY EXPERTISE

Captive Insurance Construction Financial Institutions Governments Healthcare Institutional Real Estate Insurance Manufacturing & Distribution Nonprofits

#### CRI FAMILY OF COMPANIES



Auditwerx



**CRI Advanced Analytics** 



**CRI Capital Advisors** 



**CRI Solutions Group** 



**CRI TPA Services** 



Level Four Advisory Services



Paywerx

CRI is a proud member of Prime Global, an international association of independent accounting firms.

CRIcpa.com

## **GOVERNMENT CREDENTIALS**





## RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team's 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 450+ governmental entity clients across the South totaling approximately \$22 billion in total revenues,
- Perform single audits for approximately 30% of all governmental clients, and
- Municipality clients of up to \$1.2 billion in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul> <li>Client service experience</li> <li>Responsiveness to client needs</li> <li>Long-term relationship</li> <li>CDD management co.</li> </ul>
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road, Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul> <li>Client service experience</li> <li>Responsiveness to client needs</li> <li>Long-term relationship</li> <li>CDD management co.</li> </ul>
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul> <li>Client service experience</li> <li>Responsiveness to client needs</li> <li>Long-term relationship</li> <li>CDD management co.</li> </ul>
PFM Group Consulting LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul> <li>Client service experience</li> <li>Responsiveness to client needs</li> <li>Long-term relationship</li> <li>CDD management co.</li> </ul>

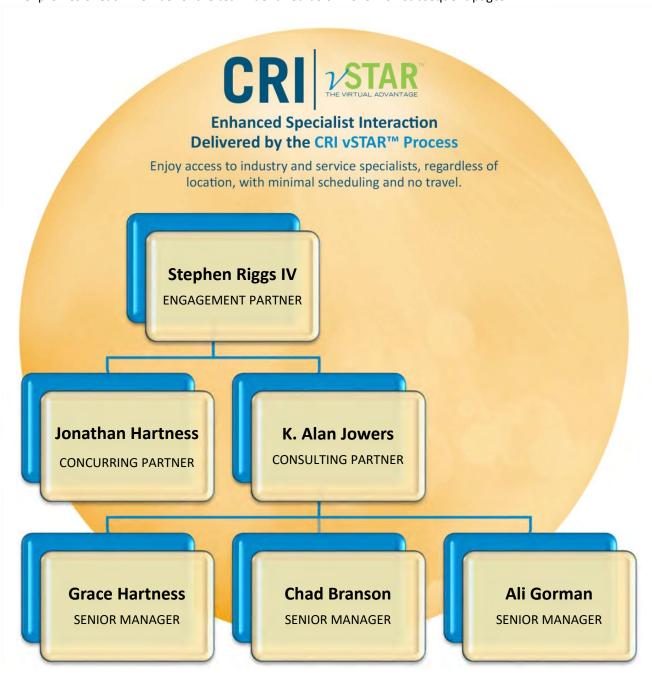


For an example of our team's expertise, watch a CRI video blog by partner Brian Barksdale discussing **Government-Wide Statement of Activities**. Just snap this QR code with your mobile phone to download or visit **CRIcpa.com** to view one of our 100+ videos.



We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

Brief profiles of each member of the team identified below follow on subsequent pages.









## Stephen Riggs, IV, CPA Engagement Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

#### **Representative Clients**

- Bainebridge CDD
- CFM CDD
- Gramercy Farms CDD
- Heritage Harbour North
   CDD
- River Hall CDD
- Tern Bay CDD
- Waterlefe CDD
- City of Key West, Florida

   Internal Audit and

   Forensic
- Okaloosa County Sheriff's Office
- Bahama Conch
   Community Land Trust –
   Internal Audit and
   Forensic

#### Experience

Stephen has over 15 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

Stephen is licensed to practice as a certified public accountant in Florida. He is a member of the State and local Governmental section of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to *Government Auditing Standards*.

He is currently a partner on engagements for many special districts in the State of Florida, including community development districts, fire districts and school districts. In addition to his public accounting experience, Stephen has served on the Board of Directors for a Community Development District and a non-profit organization.

#### Education, Licenses & Certifications

- Masters of Accountancy, University of West Florida
- BA, Economics, University of Florida
- Certified Public Accountant

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Past President, Emerald Coast Chapter of Florida Institute of Certified Public Accountants (FICPA)







## Jonathan Hartness, CPA, CAM Concurring Partner

(850) 837-3141 phone

JHartness@cricpa.com

#### **Representative Clients**

- Community Development Districts
- Condominium and Homeowner Associations

#### Experience

Jonathan has over 12 years' auditing and accounting experience with CRI. He is responsible for audits, reviews and compilations of local governmental entities, condominium and homeowner associations, and non-public companies.

Jonathan is licensed to practice as a Certified Public Accountant in Florida. He is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. He exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Jonathan currently supervises engagements for many governmental entities in the State of Florida including community development districts. He is active in our firm's governmental industry line as well as our condominium and homeowner association practice. Jonathan is an integral part of our community development district practice.

#### Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)





## K. Alan Jowers, CPA Consulting Partner

(850) 837-3141 phone

AJowers@cricpa.com

#### **Representative Clients**

- Santa Rosa County
   District School Board
- Okaloosa Gas District
- Santa Rosa Island Authority
- Pasco County
- Okaloosa County District School Board
- Celebration Community
   Development District
- Hammock Bay
   Community Development
   District
- Amelia National Community Development District

#### Experience

Alan has over 25 years' experience in public accounting, primarily on financial statement assurance engagements. His practice includes audits, reviews and compilations of local governmental entities, condominium and homeowner associations, non-profit organizations and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits of local governmental entities, including counties, cities, school boards, utility districts and Florida community development districts.

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

#### Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants
   (FICPA) member of the Board of Governors
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA) – member of Technical Resource Committee





## Grace Hartness, CPA Senior Manager

(850) 837-3141 phone

GHartness@cricpa.com

#### **Representative Service Areas**

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

#### Experience

Grace has over 12 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority.

Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic.

Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice.

Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

#### Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Accounting & Financial Women's Alliance (AFWA)





## Chad Branson, CPA Senior Manager

(850) 837-3141 phone

CBranson@cricpa.com

#### **Representative Service Areas**

- Local Governments including Water and Sewer Organizations and Fire Districts
- School Districts including Foundations
- Nonprofit Organizations

## Representative Clients (including previous clients)

- School Districts Pinellas County, Okaloosa County, Pasco County, Santa Rosa County
- Florida Office of Early Learning Coalition
- Florida Department of Elder Affairs
- Fire Districts Destin,
   Ocean City, North Bay
- Utilities Regional
  Utilities, Midway Water
  Systems, Inc., Emerald
  Coast Utilities Authority
- Escambia County

#### Experience

Chad Branson has 16 years of experience in public accounting, with practice concentrations in auditing governmental, nonprofit and for profit entities. Chad has accumulated experience throughout his career in Federal and Florida Single Audit Acts compliance monitoring and auditing. During his career he has supervised and managed audit engagements for a wide variety of governmental and nonprofit organization clients. In addition, he has performed internal audit work, information technology general controls testing, forensic investigations, and risk assessments for governmental entities.

Chad has been with Carr, Riggs and Ingram, LLC since 2005.

#### Education, Licenses & Certifications

- Bachelor and Master of Accountancy University of Mississippi, Oxford MS
- Certified Public Accountant (CPA) Licensed in Florida and Mississippi
- Community Association Manager (CAM) Florida
- Certified Information Technology Professional AICPA

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Emerald Coast Chapter (FICPA) Board
- Florida Governmental Finance Officers Association (FGFOA)





Ali Gorman, CPA Senior Manager

(850) 837-3141 phone

AGorman@cricpa.com

#### **Representative Service Areas**

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

#### Experience

Ali has over 11 years auditing and accounting experience in both the Tallahassee and Destin offices of CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses. She is currently the audit manager for over 25 community development districts, and works with several CDD management companies in the State of Florida.

Ali is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Ali currently supervises engagements for many governmental entities in the State of Florida including community development districts, municipalities, utility districts, and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Ali has accumulated experience throughout her career in Federal and Florida Single Audit Acts compliance monitoring and auditing. Ali has performed many single audits of federal grants under OMB Circular A-133 and Uniform Grant Guidance (UGG).

### Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

#### **Professional Affiliations**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Governmental Finance Officers Association (GFOA)











#### **AUDIT METHODOLOGY**

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See PAGES 22 – 26 for a more detailed description of the relevant approach and methodology.

#### **ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)**

Each audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

#### **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

- Internal Inspection: A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- Continuous Process Improvement Reviews: In addition to #1 above, this ongoing process reviews each audit partner twice annually, representing 300+ reviews each year.



CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program.

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years.

## THE CRI vSTAR™ PROCESS



#### FREQUENTLY ASKED QUESTIONS

## Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

- 1. All sessions are encrypted using TLS.
- 2. All recordings are maintained on encrypted CRI recordings.
- It eliminates your need to potentially supply user credentials to your auditor.

## What are the set-up requirements?

Internet connection and installation of the GoToMeeting App (license provided by CRI) plus:

- For group meetings, TV or projector with HDMI input plus approximately 20 minutes for CRI vSTAR<sup>TM</sup> kit set-up.
- For one-to-one meetings, a device with sound – and preferably a camera.

## How does session scheduling work for the CRI vSTAR™ process?

The process utilizes widely accepted calendaring tools – such as Microsoft Outlook – to schedule audit procedures.







We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



#### **CLIENT SERVICE**

Defining our brand by meeting or exceeding the highest expectations of our clients.

#### INTEGRITY

Living with integrity, transparency, and honesty.

#### RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing.





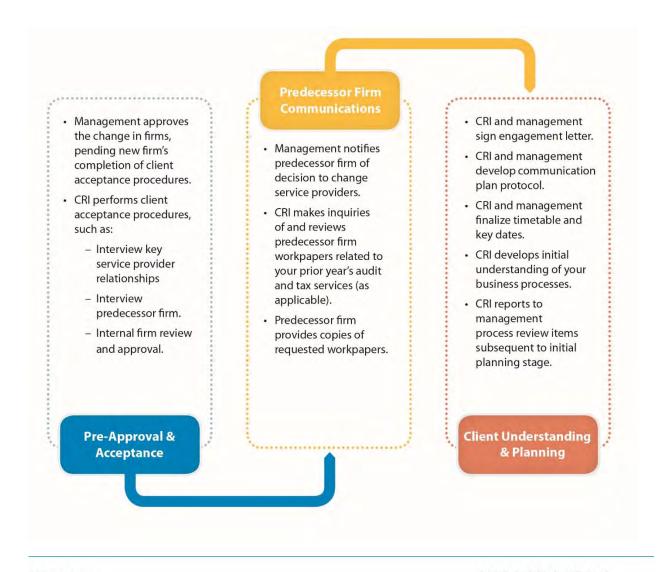
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with New River Community Development District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:

"As a CPA and former auditor myself, I know that changing auditors can often be difficult and time consuming due to learning curves and new processes. Fortunately, I quickly found that CRI's partners and staff make the transition simple and relatively painless. The significant involvement of the firm's partners is one of the main reasons for this result. CRI's partners are responsive to our needs and professionally handle the entire engagement from beginning to end."

Ed Oliphant, Chief Financial Officer Regional Transportation Authority



## JOINING OUR CONVERSATION





#### WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.



#### **CRInsights**

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key
   Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention



#### NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

Sign up at CRIcpa.com.

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## CRI AUDIT FRAMEWORK



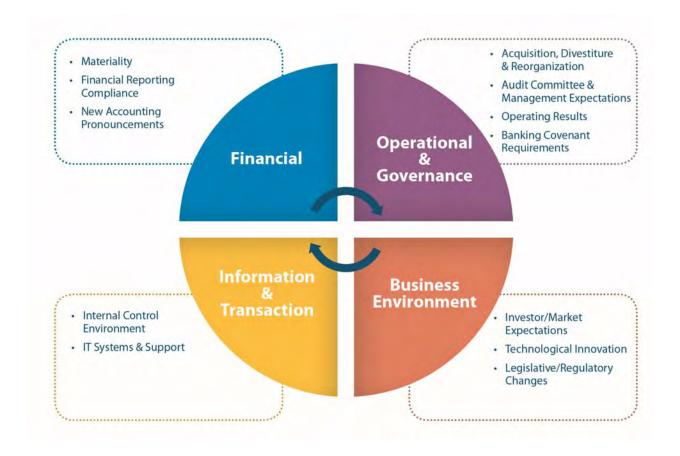
22

Our proposed services require a coordinated effort between us and New River Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



## CRI AUDIT FRAMEWORK



Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple **compliance** to providing you with a **competitive advantage**.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

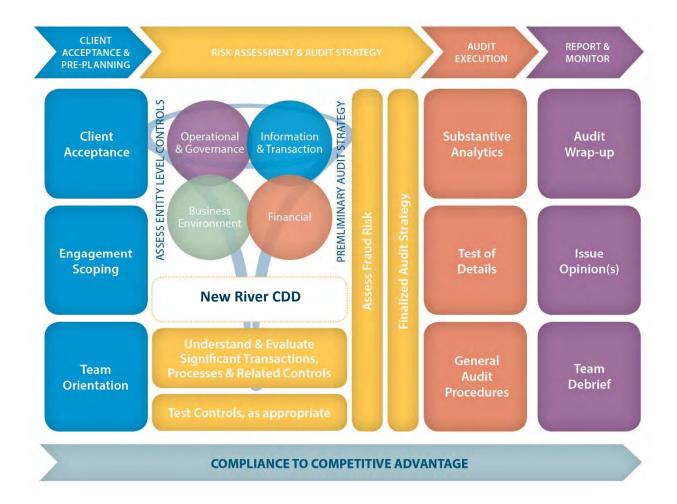
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of New River Community Development District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.





Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures (as noted on the previous page) occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



## CRI AUDIT APPROACH



#### Stage 1: Client Acceptance & Pre-planning

- Perform client acceptance procedures where necessary.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff to engagement based on client needs and assessed risk.

#### Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
  - inquiry,
  - observation,
  - examination and
  - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

#### Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
  - ratio analysis,
  - regression analysis,
  - trend analysis,
  - predictive tests or
  - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as "coverage" testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

#### Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external debriefing with our clients to improve.

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#### NOTICE OF AUDIT REVIEW COMMITTEE MEETING NEW RIVER COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of New River Community Development District will hold their regular meeting on Monday, August 19, 2019 at 11:00 a.m., or immediately following the Avalon Park West CDD meeting, at the New River Amenity Center, located at 5227 Autumn Ridge Dr., Wesley Chapel, FL 33545. There will be an Audit Committee meeting just prior to the onset of the Board of Supervisors' meeting. The Audit Committee will review, discuss and evaluate the proposals submitted in response to the RFP for Audit Services.

The meeting is open to the public and will be conducted in accordance with provisions of Florida Law for Community Development Districts. There may be occasions when one or more Supervisors will participate by telephone. At the above location will be present a speaker telephone so that any person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 933-5571, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or 1 (800) 955-8770, who can aid you in contacting the District Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Matthew Huber District Manager

Run Date: 8-9-19





#### NEW RIVER COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2019, 2020 & 2021.

Pasco County, Florida

#### INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than August 9, 2019 at 12:00 p.m. at the offices of District Manager, located at 5844 Old Pasco Rd., Suite 100, Wesley Chapel, FL 33544. Proposals will be publicly opened at that time.

- SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.
- SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.
- SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.
- SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) copy and one (1) digital copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services New River Community Development District" on the face of it.
- SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.
- SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

## APPENDIX A - RFP DOCUMENTS



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

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

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

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

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

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

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting fo1ih with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

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

#### APPENDIX A - RFP DOCUMENTS



#### AUDITOR SELECTION EVALUATION CRITERIA

Ability of Personnel.

(20 Points)

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

2. Proposer's Experience.

(20 Points)

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

3. Understanding of Scope of Work.

(20 Points)

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

Ability to Furnish the Required Services.

(20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5 Price

(20 Points) Points

will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services

CRIcpa.com CARR, RIGGS & INGRAM

## Tab 2

#### NEW RIVER COMMUNITY DEVELOPMENT DISTRICT June 3, 2019 Minutes of Meeting Page 1

#### MINUTES OF MEETING 1 2 3 Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a 4 5 verbatim record of the proceedings is made, including the testimony and evidence upon 6 which such appeal is to be based. 7 NEW RIVER COMMUNITY DEVELOPMENT DISTRICT 8 9 10 The regular meeting of the Board of Supervisors of the New River Community 11 Development District was held on Monday, June 3, 2019 at 11:01 a.m. at the New River 12 Amenity Center, 5227 Autumn Ridge Drive, Wesley Chapel, FL 33545. 13 14 Present and constituting a quorum: 15 Ross Halle **Board Supervisor, Chairman** 16 Stephanie Lerret **Board Supervisor, Assistant Secretary** 17 Erik Domenech **Board Supervisor, Assistant Secretary** 18 19 Eric Marks **Board Supervisor, Assistant Secretary** 20 21 Also present were: 22 23 Matthew Huber District Manager, Rizzetta & Company, Inc. 24 FIRST ORDER OF BUSINESS Call to Order 25 26 Mr. Huber called the Regular Meeting of the Board of Supervisors of New River 27 28 Community Development District to order on Monday, June 3, 2019, at 11:01 a.m. 29 30 SECOND ORDER OF BUSINESS Consideration of the Minutes of the 31 Board of Supervisors for April 15, 2019 32 Mr. Huber presented the Minutes of the Board of Supervisors for April 15, 2019 33 to the Board of Supervisors. 34 35

On a Motion by Ms. Lerret seconded by Mr. Domenech, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors for April 15, 2019, for

New River Community Development District.

36 37

38 39 40

## NEW RIVER COMMUNITY DEVELOPMENT DISTRICT June 3, 2019 Minutes of Meeting Page 2

			Page 2					
41 42 43 44	SECC	OND ORDER OF BUSINESS	Consideration of the Operation and Maintenance Expenditures for March 2019 and April 2019					
45 46 47	and A	Mr. Huber presented the Operation a pril 2019 to the Board of Supervisors.	and Maintenance Expenditures for March 2019					
	Super the ar	rvisors approved the Operation and M	oy Mr. Halle, with all in favor, the Board of aintenance Expenditures for March 2019 in the amount of \$29,039.31, for New River					
48 49 50	THIRI	D ORDER OF BUSINESS	Consideration of Resolution 2019-04, Approval of proposed budget					
51 52 53 54	Board	Mr. Huber presented Resolution 2019-04, Approval of proposed budget to the Board of Supervisors.						
	Super		Ms. Lerret, with all in favor, the Board of Approval of proposed budget, for New River					
55 56	FOUF	RTH ORDER OF BUSINESS	Staff Reports					
57 58 59 60	A.	District Counsel Not present and no report.						
61 62 63	B.	District Engineer Not present and no report.						
64 65 66 67	C.	Supervisors' is scheduled for Monday	the next regular meeting of the Board of y, June 17, 2019 at 11:00 a.m. at the New River mn Ridge Drive, Wesley Chapel, FL 33545.					
69 70 71		The Board discussed appointing Ms. I District.	Defillo as the liaison to obtain an auditor for the					

On a Motion by Mr. Marks seconded by Ms. Lerret, with all in favor, the Board of Supervisors appointed Ms. Defillo as the liaison to obtain an auditor for the District, for New River Community Development District.

# NEW RIVER COMMUNITY DEVELOPMENT DISTRICT June 3, 2019 Minutes of Meeting Page 3

FIFTH ORDER OF BUSINESS	Adjournment
	ed by Mr. Lerret, with all in favor the Board of g at 11:54 a.m. for New River Community
Secretary/Assistant Secretary	Chairman/Vice Chairman

## Tab 3

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

# Operations and Maintenance Expenditures May 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2019 through May 31, 2019. This does not include expenditures previously approved by the Board.

The total items being presented:	\$43,817.34
Approval of Expenditures:	
Chairperson	
Vice Chairperson	
Assistant Secretary	

## New River Community Development District Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoi	ce Amount
Ann Pogue	001284	052019-Pogue	Refund of Rental Deposit 05/19	\$	100.00
Big Dog Fence, Inc.	001274	002281-I	Repair Vinyl Fence - 32550 Rapids Loop 05/19	\$	830.00
Big Dog Fence, Inc.	001262	190204-I	Repair White Picket Fence Behind 4837 Autumn Ridge Dr. 04/19	\$	580.00
Big Dog Fence, Inc.	001262	190205-I	Repair Chain Link Fence, Dog Park 04/19	\$	585.00
Carmen Santos	001270	042319-Santos	Refund Rental Deposit 04/19	\$	100.00
Chelsee Delacruz	001272	043019-Delacruz	Refund Rental Deposit 04/19	\$	100.00
Danyetta Bandy-Cooper	001280	052019-Bandy-Cooper	Refund of Rental Deposit 05/19	\$	100.00
DCSI, Inc.	001281	25562	Service Call - Camera System 05/19	\$	953.00
Florida Department of Health in Pasco County	001289	51-60-1416939 FY19-20	Water Feature Pool Permit FY19/20	\$	145.00
Florida Department of Health in Pasco County	001289	51-60-1416946 FY19-20	D Pool Permit FY19/20	\$	280.00
Frontier Communications of Florida	001263	239-000-6162-102210-5 04/19	Fios Internet 04/19	\$	417.08
Frontier Communications of Florida	001282	239-000-6162-102210-5 05/19	Fios Internet 05/19	\$	170.98
Funez Drywall and Painting, LLC	001283	Invoice #3	Repair Cracks & Paint Bridge 05/19	\$	1,800.00
Jayman Enterprises, LLC	001264	771	Pressure Wash Dog Park & Basketball Court 04/19	\$	225.00
Jayman Enterprises, LLC	001275	776	Dog Waste Station Services 04/19	\$	787.50

## New River Community Development District Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invo	ice Amount
Jerry Richardson	001290	1226	Monthly Hog Removal Services 05/19	\$	1,775.00
Landscape Maintenance Professionals, Inc.	001288	142424	Replace Irrigation Control Valve, River Glen Blvd. 03/19	\$	614.00
Landscape Maintenance	001266	142898	Install Spring Annuals 04/19	\$	1,580.00
Professionals, Inc. Landscape Maintenance Professionals, Inc.	001288	143147	Monthly Landscape Maintenance 05/19	\$	14,176.08
Landscape Maintenance	001288	143369	Repair Controller #2, Irrigation 04/19	\$	130.28
Professionals, Inc. Landscape Maintenance Professionals, Inc.	001288	143456	Irrigation Repairs/Parts 05/19	\$	166.30
Linda Ladd	001265	042319-Ladd	Partial Refund Rental Deposit 04/19	\$	75.00
New River CDD	CD018	CD018	Debit Card Replenishment	\$	540.40
New River CDD	CD019	CD019	Debit Card Replenishment	\$	977.50
Pasco County Property Appraiser	001267	040119	Non-Ad Valorem Assessment Annual Fee FY 19/20	\$	150.00
Pasco County Utilities Services Branch	001273	Pasco Summary 03/19	Pasco Water Summary 03/19	\$	1,123.97
Pool Shark Commercial Service, Inc.	001276	1814	Pool Maintenance 04/19	\$	575.00
Pool Shark Commercial Service, Inc.	001276	1836	Prorate Pool Maintenance 05/19	\$	143.75
Rizzetta & Company, Inc.	001268	INV000040290	District Management Fees 05/19	\$	2,900.00
Rizzetta Amenity Services, Inc.	001277	INV00000000006236	Amenity Management Services 05/19	\$	1,697.66

## New River Community Development District Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoi	ce Amount
Rizzetta Amenity Services, Inc.	001277	INV0000000006268	Out of Pocket Expenses 04/19	\$	67.85
Rizzetta Amenity Services, Inc.	001285	INV0000000006297	Amenity Management Services 05/19	\$	960.56
Rizzetta Technology Services	001269	INV0000004340	Website Hosting Services 05/19	\$	100.00
Romaner Graphics	001278	19448	Install Sign - Clubhouse Hours 05/19	\$	235.00
Stahl & Associates Insurance	001279	043019	Utility Bond Renewal -WREC FY19-20	\$	1,601.00
Stantec Consulting Services, Inc.	001286	1507561	Engineering Services 04/19	\$	377.25
Straley Robin Vericker	001271	17024	General Legal Services 04/19	\$	835.00
Suncoast Pool Service	001291	5311	Pool Maintenance 05/19	\$	637.50
Suncoast Pool Service	001291	5313	Replace Pump Motors (2) Pools 05/19	\$	1,545.00
Withlacoochee River Electric Company	001287	Summary Electric 04/19	Summary Electric 04/19	\$	3,659.68
Report Total				\$	43,817.34

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

# Operations and Maintenance Expenditures June 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2019 through June 30, 2019. This does not include expenditures previously approved by the Board.

The total items being presented:	\$36,457.99
Approval of Expenditures:	
Chairperson	
Vice Chairperson	
Assistant Secretary	

Paid Operation & Maintenance Expenditures
June 1, 2019 Through June 30, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invo	ice Amount
A1 Mobile Metal Inc.	001307	96	Service Call - Aluminum Welding 05/19	\$	425.00
Cintas Fire Protection	001292	0F32619882	Fire Extinguisher Inspection 04/19	\$	80.00
Elizabeth Gibfried	001293	052919-Gibfried	Refund of Rental Deposit - 05/19	\$	100.00
Elizabeth Gibfried	001308	061119-Gibfried	Refund of Rental Deposit - 06/19	\$	100.00
Esther Lewis	001310	061219-Lewis	Refund of Rental Deposit - 06/19	\$	100.00
Frontier Communications of Florida	001312	239-000-6162-102210-5 06/19	Fios Internet 06/19	\$	170.98
HomeTeam Pest Defense, Inc.	001309	63599836	Quarterly Pest Control Amenity Center 06/19	\$	99.50
Jayman Enterprises, LLC	001303	803	Dog Waste Station Services 05/19	\$	967.50
Jerry Richardson	001316	1244	Monthly Hog Removal Services 06/19	\$	1,400.00
Lake & Wetland Management	001313	6535	Aquatic Lake Maintenance & Pest Control 05/19	\$	1,140.00
Lake & Wetland Management	001313	6653	Aquatic Lake Maintenance & Pest Control 06/19	\$	1,140.00
Landscape Maintenance Professionals, Inc.	001314	143662	Irrigation Repairs-Wireless Rain Sensor 05/19	\$	155.25
Landscape Maintenance Professionals, Inc.	001314	143685	Irrigation Inspection Repairs/Parts 05/19	\$	254.13
Landscape Maintenance Professionals, Inc.	001314	143838	Monthly Landscape Maintenance 06/19	\$	15,075.00
Larissa John-Baptiste	001294	053019-John-Baptiste	Refund for Pool Access Card 05/19	\$	25.00

Paid Operation & Maintenance Expenditures
June 1, 2019 Through June 30, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoid	e Amount
Lillianie Millan	001296	052919-Millan	Refund of Rental Deposit - 05/19	\$	100.00
MHD Communications	001295	17225	Configure IP Link for Access Control 05/19	\$	195.00
Nathalie Bernaudo	001302	060319-Bernaudo	Refund of Rental Deposit - 06/19	\$	100.00
New River CDD	CD020	CD020	Debit Card Replenishment	\$	150.83
Pasco County Utilities Services Branch	001297	Pasco Summary 04/19	Pasco Water Summary 04/19	\$	426.36
Pasco County Utilities Services Branch	001304	Pasco Summary 04/19 #2	Pasco Water Summary 04/19	\$	1,528.15
Rizzetta & Company, Inc.	001298	INV0000041033	District Management Fees 06/19	\$	2,900.00
Rizzetta Amenity Services, Inc.	001299	INV0000000006329	Amenity Management Services 05/19	\$	946.58
Rizzetta Amenity Services, Inc.	001311	INV0000000006361	Out of Pocket Expenses 05/19	\$	86.72
Rizzetta Amenity Services, Inc.	001315	INV0000000006392	Amenity Management Services 06/19	\$	1,253.60
Rizzetta Technology Services	001300	INV0000004425	Website Hosting Services 06/19	\$	100.00
Stellar Electrical Services, LLC	001301	05152019001	Repair Cypress Village Water Fountain 05/19	\$	2,383.40
Straley Robin Vericker	001305	17135	General Legal Services 05/19	\$	310.00
Suncoast Pool Service	001317	5350	Pool Maintenance 06/19	\$	850.00
Times Publishing Company	001306	772425 05/24/19	Legal Advertising Account #183376 05/19	\$	128.80

Paid Operation & Maintenance Expenditures
June 1, 2019 Through June 30, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invo	ice Amount
Times Publishing Company	001306	782305 05/24/19	Legal Advertising Account #183376 05/19	\$	88.00
Withlacoochee River Electric Company	001318	Summary Electric 05/19	Summary Electric 05/19	\$	3,678.19
Report Total				<u>\$</u>	36,457.99

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

# Operations and Maintenance Expenditures July 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2019 through July 31, 2019. This does not include expenditures previously approved by the Board.

The total items being presented:	\$46,537.22
Approval of Expenditures:	
Chairperson	
Vice Chairperson	
Assistant Secretary	

Paid Operation & Maintenance Expenditures
July 1, 2019 Through July 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoi	ice Amount
Carr, Riggs & Ingram, LLC	001319	16615153	Progress Billing Audit FYE 09/18 Account #20-03048.000	- \$	500.00
Carr, Riggs & Ingram, LLC	001319	16642877	Progress Billing Audit FYE 09/18 Account #20-03048.000	- \$	1,000.00
Carr, Riggs & Ingram, LLC	001331	16710570	Audit Services FYE 9/30/18 Account 20- 03048.000	\$	5,000.00
DCSI, Inc.	001320	25759	Replace/Install New Cameras 06/19	\$	1,027.00
Florida Department of Revenue	001332	61-8016369853-0 0619	Sales & Use Tax Payable 06/19	\$	1.92
Frontier Communications of Florida	001346	239-000-6162-102210-5 07/19	Fios Internet 07/19	\$	170.98
Jayman Enterprises, LLC	001327	831	Dog Waste Station Services 06/19	\$	910.00
Jerry Richardson	001342	1252	Monthly Hog Removal Services 07/19	\$	1,400.00
Lake & Wetland Management	001338	6764	Aquatic Lake Maintenance & Pest Control 07/19	\$	1,140.00
Landscape Maintenance Professionals, Inc.	001321	144285	Install Summer Annuals 06/19	\$	1,580.00
Landscape Maintenance Professionals, Inc.	001321	144391	Install Mulch - Playground 06/19	\$	1,316.00
Landscape Maintenance Professionals, Inc.	001321	14440	Install Sod Throughout Property 06/19	\$	1,805.00
Landscape Maintenance Professionals, Inc.	001339	144543	Remove Debris - River Glen Blvd. 06/19	\$	75.00
Landscape Maintenance Professionals, Inc.	001339	144644	Monthly Landscape Maintenance 07/19	\$	14,176.08

Paid Operation & Maintenance Expenditures
July 1, 2019 Through July 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoid	ce Amount
Landscape Maintenance Professionals, Inc.	001339	144931	Replace (2) Decoders, Irrigation 07/19	\$	431.04
Landscape Maintenance Professionals, Inc.	001339	145218	Replace (3) Misters, Irrigation 07/19	\$	54.39
MHD Communications	001333	17392	Access Cards (100) Plus Shipping 06/19	\$	515.00
MHD Communications	001322	17431	Update Laptop IP Address to Access Control Panel 06/19	\$	67.50
Pasco County Utilities Services Branch	001323	Pasco Summary 05/19	Pasco Water Summary 05/19	\$	321.08
Pasco County Utilities Services Branch	001328	Pasco Summary 05/19 #2	Pasco Water Summary 05/19	\$	1,596.40
Rizzetta & Company, Inc.	001324	INV0000041482	District Management Fees 07/19	\$	2,900.00
Rizzetta Amenity Services, Inc.	001325	INV00000000006425	Amenity Management Services 06/19	\$	941.91
Rizzetta Amenity Services, Inc.	001335	INV0000000006457	Out of Pocket Expenses 06/19	\$	98.96
Rizzetta Amenity Services, Inc.	001340	INV0000000006487	Amenity Management Services 07/19	\$	1,695.40
Rizzetta Technology Services	001326	INV0000004511	Website Hosting Services 07/19	\$	100.00
Romaner Graphics	001329	19537	Replace Lap Splice Kit & Breakaway Stub 07/19	\$	155.00
Romaner Graphics	001336	19546	Repair Street Sign 07/19	\$	150.00
Romaner Graphics	001341	19565	Street Sign Repairs 07/19	\$	395.00
Stantec Consulting Services, Inc.	001337	1531762	Engineering Services 06/19	\$	126.00

## Paid Operation & Maintenance Expenditures July 1, 2019 Through July 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invo	ice Amount
Straley Robin Vericker	001330	17219	General Legal Services 06/19	\$	933.45
Suncoast Pool Service	001343	5418	Pool Maintenance 07/19	\$	850.00
The Pampering Plumber	001334	22087-67895	Install Backflow 06/19	\$	1,326.00
Times Publishing Company	001344	793210 07/12/19	Legal Advertising Account #183376 07/19	\$	85.60
Withlacoochee River Electric Company	001345	Summary Electric 06/19	Summary Electric 06/19	\$	3,692.51
Report Total				<u>\$</u>	46,537.22

## Tab 4

#### **RESOLUTION 2019-05**

THE ANNUAL APPROPRIATION RESOLUTION OF THE NEW RIVER COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2019, submitted to the Board of Supervisors (the "**Board**") a proposed budget for the next ensuing budget year (the "**Proposed Budget**"), along with an explanatory and complete financial plan for each fund of the New River Community Development District (the "**District**"), pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

**WHEREAS**, the Board set August 19, 2019 at 11:00 am, as the date and time for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

**WHEREAS,** Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NEW RIVER COMMUNITY DEVELOPMENT DISTRICT:

#### Section 1. Budget

a. That the Board of Supervisors has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown below.

- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2018/2019 and/or revised projections for fiscal year 2019/2020.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for the New River Community Development District for the Fiscal Year Beginning October 1, 2019, and Ending September 30, 2020," as adopted by the Board on August 19, 2019.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

#### Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sum of \$\\_\_\_\_\_ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _
TOTAL DEBT SERVICE FUNDS	\$ _
TOTAL ALL FUNDS	\$ *

#### **Section 3. Budget Amendments**

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

<sup>\*</sup>Not inclusive of any collection costs.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

#### Section 4. Effective Date.

This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

#### PASSED AND ADOPTED THIS 19TH DAY OF AUGUST, 2019.

Attest:	New River Community Development District
Matthew Huber	Ross Halle
Assistant Secretary	Chair of the Board of Supervisors

Exhibit A: FY 2019/2020 Budget



newrivercdd.com

**Approved Proposed Budget for Fiscal Year 2019/2020** 

Presented by: Rizzetta & Company, Inc.

5844 Old Pasco Rd. Suite 100 Wesley Chapel, Fl 33544 813-994-1001

rizzetta.com

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The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

#### **REVENUES:**

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

#### <u>EXPENDITURES – ADMINISTRATIVE:</u>

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

#### **EXPENDITURES - FIELD OPERATIONS:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Streetlights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

#### **REVENUES:**

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

#### **EXPENDITURES:**

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

#### **REVENUES:**

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

#### **EXPENDITURES – ADMINISTRATIVE:**

Bank Fees: The District may incur bank service charges during the year.

**Debt Service Obligation:** This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

#### Proposed Budget New River Community Development District General Fund Fiscal Year 2019/2020

		_		_	i iscai	16	ear 2019/	202	20	_										
	Chart of Accounts Classification	th	tual YTD trough 6/30/19	4	rojected Annual Totals 018/2019	В	Annual udget for 018/2019	vai	rojected Budget riance for 018/2019		udget for 019/2020	Budget Increase (Decrease) vs 2018/2019		Increase (Decrease) vs		Increase (Decrease) vs		Increase (Decrease) vs		Comments
1																				
2	REVENUES																			
3	Interest Earnings																			
4	Interest Earnings	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-							
5	Special Assessments																			
6	Tax Roll*	\$	366,818	\$	366,818		358,898	\$	7,920		377,473	\$	18,575							
7	Off Roll*	\$	147,527	\$	147,527	\$	147,527	\$	-	\$	147,527	\$	-							
8	Other Miscellaneous Revenues																			
9	Rental Revenues	\$	850	\$	1,133	\$	-	\$	1,133	\$	-	\$	-							
10																				
11	TOTAL REVENUES	\$	515,195	\$	515,478	\$	506,425	\$	9,053	\$	525,000	\$	18,575							
12																				
	Balance Forward from Prior Year	\$	-	\$	-	\$	-	\$	-	\$	28,800	\$	28,800							
14								L.				_								
15	TOTAL REVENUES AND BALANCE FORWARD	\$	515,195	\$	515,478	\$	506,425	\$	9,053	\$	553,800	\$	47,375							
16	***	<u>.</u>						L.,				-								
17	*Allocation of assessments between the Tax Ro	ii an	d Off Rol	i ar	e estimate	es (	only and s	ubj	ect to cha	nge	e prior to d	erti	itication.							
18	EVENIDITUDES ADMINISTRATIVE																			
	EXPENDITURES - ADMINISTRATIVE	1																		
20 21	Financial & Administrative	-		<u> </u>				$\vdash$		<u> </u>										
22	Administrative Services	\$	2,700	\$	3,600	\$	3,600	•		\$	3,600	Œ	_							
23	District Management	\$	11,475	\$	15,300	\$	15,300			\$	15,590	\$	290							
24	District Management District Engineer	\$	1,354	\$	1,805	\$	5,000		3,195	\$	5,000	\$		Stantec						
25	Disclosure Report	\$	1,354	\$	1,000	\$	5,000	\$	5,000	\$	5,000	\$	-	Claritoo						
26	Trustees Fees	\$	9,613	\$	10,990	\$	11,000	\$	10	\$	11,000	\$	-	US Bank						
27	Tax Collector /Property Appraiser Fees	\$	- 9,013	\$	-	\$	150		150	\$		\$	_	J. Dunk						
28	Financial & Revenue Collections	\$	2,700	\$	3,600	\$	3,600	\$	-	\$	3,600	\$	-							
29	Assessment Roll	\$	5,000	\$	5,000	\$	5,000	\$		\$	5,000	\$								
30	Accounting Services	\$	9,225	\$	12,300	\$	12,300	-	_	\$	14,000	\$	1,700							
31	Auditing Services	\$	1,500	\$	6,500	\$	6,500	\$		\$	6,500	\$	-							
32	Arbitrage Rebate Calculation	\$	-	\$	-	\$	1,000		1,000	\$	1,000		-							
33	Property Taxes	\$	_	\$	-	\$	550	\$	550	\$	550	\$	_							
34	Public Officials Liability Insurance	\$	2,500	\$	2,500	\$	2,500	\$	-	\$	2,750	\$	250							
35	Legal Advertising	\$	704	\$	939	\$	2,000	\$	1,061	\$	2,000	\$	-							
36	Miscellaneous Mailings	\$	-	\$	-	\$	2,400	\$	2,400	\$	2,400	\$	-							
37	Bank Fees	\$	-	\$	_	\$	400		400	\$	-,	\$	(400)	No bank fees with Suntrust						
38	Dues, Licenses & Fees	\$	325	\$	325	\$	175	-	(150)		325	\$	150							
39	Office Supplies	\$	-	\$	-	\$	150	\$	150	\$	-	\$	(150)							
40	Website Hosting, Maintenance, Backup (and	\$	900	\$	1,200	\$	2,400	\$	1,200	\$	9,000	\$	6,600	ADA Website Remediation						
41	Legal Counsel				,		,		,		,		·							
42	District Counsel	\$	3,248	\$	4,331	\$	10,000	\$	5,669	\$	10,000	\$	-							
43																				
44	Administrative Subtotal	\$	51,244	\$	68,390	\$	89,025	\$	20,635	\$	97,465	\$	8,440							
45																				
	EXPENDITURES - FIELD OPERATIONS																			
47		-																		
_	Security Operations	_				_	40.000	_	40.000	_	F 000	•	/F 000							
49	Security System Maintenance	\$	-	\$	-	\$	10,600	\$	10,600	\$	5,000	\$	(5,600)							
	Electric Utility Services	-	26 204	6	25 475	•	10 000		(17 475)	6	25.004	•	17.004	tranding at \$2000.00						
51	Street Lights	\$	26,381	\$	35,175	\$	18,000	\$	(17,175)		35,084	\$	17,084	trending at \$3000.00 per month Clubhouse						
52 53	Utility - Recreation Facilities Utility-Fountain	\$	3,427 325	\$	4,569 433	\$	6,000 1,000		1,431 567	\$	6,000 750		(250)	Ciubiiouse						
54	Utility-Irrigation	\$	871	\$	1,161	\$	1,000		(161)		1,250			2 Irrigation Wells						
55	Garbage/Solid Waste Control Services	۳	0/1	Ψ	1, 101	φ	1,000	۳	(101)	Ψ	1,200	Ψ	200	- mgallon Wolls						
56	Garbage - Collection	\$	1,895	\$	6,004	\$	5,000	\$	(1,004)	\$	6,000	\$	1,000	Amenity & Common area Trash cans						
57	Solid Waste Assessment	\$	181	\$	181	\$	-	\$	(181)		250	\$	250							
	Water-Sewer Combination Services	۳	101	۳	101	Ψ		۳	(101)	۳	200	Ψ	200							
59	Utility Services	\$	14,135	\$	18,847	\$	12,000	\$	(6,847)	\$	12,000	\$	-							
		+-	,	Ť	. 5,511	*	,500	Ť	(5,511)	Ť	. =,000	+								
61	•							-				_								
01	Stormwater Control Stormwater Assessment	\$	-	\$	-	\$	-	\$	-	\$	250	\$	250	New for 2019-2020						
62	Stormwater Control	\$	- 9,010	\$ \$	12,000	\$		\$	- (0)		250 12,000	\$	250	New for 2019-2020 Lake & Wetland Management						
	Stormwater Control Stormwater Assessment				12,000															
62	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM)				12,000 3,620							\$								
62 63	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment	\$	9,010	\$	3,620	\$	12,000 4,850	\$	(0)	\$	12,000	\$	-							
62 63 64	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance	\$	9,010	\$	3,620 1,701	\$	12,000 4,850 - 1,601	\$ \$ \$	(0) 1,230 - (100)	\$ \$ \$	3,700 1,000 2,000	\$	- (1,150) 1,000							
62 63 64 65	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance	\$ \$ \$	9,010 3,620 -	\$ \$ \$	3,620	\$	12,000 4,850 - 1,601 101,502	\$ \$ \$ \$	(0) 1,230 -	\$ \$ \$	3,700 1,000 2,000	\$ \$ \$	- (1,150) 1,000 399 83,686	Lake & Wetland Management  2 utility bonds for WREC LMP Agreement + 2 addendums from 201						
62 63 64 65 66 67 68	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance	\$ \$ \$ \$ \$	9,010 3,620 - 1,701	\$ \$ \$ \$	3,620 1,701	\$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832	\$ \$ \$ \$ \$	(0) 1,230 - (100) (67,783) 14,832	\$ \$ \$ \$	3,700 1,000 2,000	\$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832)	Lake & Wetland Management  2 utility bonds for WREC LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67						
62 63 64 65 66 67 68 69	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control	\$ \$ \$ \$ \$	9,010 3,620 - 1,701 126,964 - -	\$ \$ \$ \$ \$	3,620 1,701 169,285 -	\$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898	\$ \$ \$ \$ \$ \$	(0) 1,230 - (100) (67,783) 14,832 18,898	\$ \$ \$ \$ \$	3,700 1,000 2,000 185,188	\$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898)	Lake & Wetland Management  2 utility bonds for WREC  LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67 \$18898 annually added to line #67						
62 63 64 65 66 67 68 69 70	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control Palm Tree Pruning	\$ \$ \$ \$ \$ \$	9,010  3,620  - 1,701  126,964  - 4,068	\$ \$ \$ \$ \$	3,620 1,701 169,285 - - 5,424	\$ \$ \$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898 3,456	\$ \$ \$ \$ \$ \$	(0) 1,230 - (100) (67,783) 14,832 18,898 (1,968)	\$ \$ \$ \$ \$ \$	3,700 1,000 2,000 185,188 - -	\$ \$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898)	Lake & Wetland Management  2 utility bonds for WREC LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67						
62 63 64 65 66 67 68 69 70	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control Palm Tree Pruning Irrigation Repairs	\$ \$ \$ \$ \$ \$ \$	9,010  3,620  - 1,701  126,964  - 4,068 2,557	\$ \$ \$ \$ \$	3,620 1,701 169,285 - - 5,424 3,409	\$ \$ \$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898 3,456 3,000	\$ \$ \$ \$ \$ \$	(0) 1,230 - (100) (67,783) 14,832 18,898 (1,968) (409)	\$ \$ \$ \$ \$ \$	3,700 1,000 2,000 185,188	\$ \$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898) (3,456) -	Lake & Wetland Management  2 utility bonds for WREC  LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67 \$18898 annually added to line #67						
62 63 64 65 66 67 68 69 70 71	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control Palm Tree Pruning Irrigation Repairs Landscape Miscellaneous	\$ \$ \$ \$ \$ \$	9,010  3,620  - 1,701  126,964  - 4,068 2,557 4,999	\$ \$ \$ \$ \$ \$	3,620 1,701 169,285 - - 5,424 3,409 5,005	\$ \$ \$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898 3,456 3,000 5,000	\$ \$ \$ \$ \$ \$ \$	(0) 1,230 - (100) (67,783) 14,832 18,898 (1,968) (409) (5)	\$ \$ \$ \$ \$ \$	3,700 1,000 2,000 185,188 - - 3,000	\$ \$ \$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898) (3,456) - (5,000)	Lake & Wetland Management  2 utility bonds for WREC  LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67 \$18898 annually added to line #67						
62 63 64 65 66 67 68 69 70 71 72 73	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control Palm Tree Pruning Irrigation Repairs Landscape Miscellaneous Well Maintenance	\$ \$ \$ \$ \$ \$ \$	9,010  3,620  - 1,701  126,964  - 4,068 2,557 4,999 433	\$ \$ \$ \$ \$ \$ \$	3,620 1,701 169,285 - - 5,424 3,409 5,005 577	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898 3,456 3,000 5,000 5,000	\$ \$ \$ \$ \$ \$ \$ \$	(0)  1,230 - (100) (67,783) 14,832 18,898 (1,968) (409) (5) 4,423	\$ \$ \$ \$ \$ \$ \$	12,000 3,700 1,000 2,000 185,188 - - - 3,000 - 2,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898) (3,456) -	Lake & Wetland Management  2 utility bonds for WREC  LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67 \$18898 annually added to line #67						
62 63 64 65 66 67 68 69 70 71 72 73	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control Palm Tree Pruning Irrigation Repairs Landscape Miscellaneous Well Maintenance Holiday Decorations	\$ \$ \$ \$ \$ \$ \$ \$	9,010  3,620  - 1,701  126,964  - 4,068 2,557 4,999 433 600	\$ \$ \$ \$ \$ \$ \$ \$	3,620  1,701 169,285  5,424 3,409 5,005 577 800	\$ \$ \$ \$ \$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898 3,456 3,000 5,000 5,000 2,500	\$ \$ \$ \$ \$ \$ \$ \$ \$	(0)  1,230 - (100) (67,783) 14,832 18,898 (1,968) (409) (5) 4,423 1,700	\$ \$ \$ \$ \$ \$ \$ \$	12,000 3,700 1,000 2,000 185,188 - - 3,000 - 2,500 2,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898) (3,456) - (5,000) (2,500)	Lake & Wetland Management  2 utility bonds for WREC LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67 \$18898 annually added to line #67 \$3456 annually added to line #67						
62 63 64 65 66 67 68 69 70 71 72 73	Stormwater Control Stormwater Assessment Aquatic Maintenance (SWSM) Other Physical Environment General Liability Insurance Property Insurance Utility Deposit Bond Landscape Maintenance Irrigation Maintenance Fertilization & Pest Control Palm Tree Pruning Irrigation Repairs Landscape Miscellaneous Well Maintenance	\$ \$ \$ \$ \$ \$ \$	9,010  3,620  - 1,701  126,964  - 4,068 2,557 4,999 433	\$ \$ \$ \$ \$ \$ \$	3,620 1,701 169,285 - - 5,424 3,409 5,005 577	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	12,000 4,850 - 1,601 101,502 14,832 18,898 3,456 3,000 5,000 5,000	\$ \$ \$ \$ \$ \$ \$ \$	(0)  1,230 - (100) (67,783) 14,832 18,898 (1,968) (409) (5) 4,423	\$ \$ \$ \$ \$ \$ \$	12,000 3,700 1,000 2,000 185,188 - - - 3,000 - 2,500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- (1,150) 1,000 399 83,686 (14,832) (18,898) (3,456) - (5,000) (2,500)	Lake & Wetland Management  2 utility bonds for WREC  LMP Agreement + 2 addendums from 201 \$14832 annually added to line #67 \$18898 annually added to line #67						

#### Proposed Budget New River Community Development District General Fund Fiscal Year 2019/2020

	FISC					1 Teal 2019/2020												
	Chart of Accounts Classification	tl	tual YTD nrough 6/30/19		rojected Annual Totals 118/2019	Вι	Annual udget for 018/2019	var	rojected Budget iance for 118/2019		udget for 019/2020	9/2020 (Decrease) vs		Increase (Decrease)		Increase (Decrease) vs		Comments
77	Mulch	\$	1,316	\$	1,755	\$	19,405	\$	17,650	\$	-	\$	(19.405)	\$19405 annually added to line #67				
78	Annuals	\$	4,740	\$	6,320	\$	6,320	\$	-	\$	_	\$		\$6320 annually added to line #67				
79	Field Services	\$	-	\$	-	\$	8,400	\$	8,400	\$	_	\$	(8,400)					
80	Wildlife Management Services	\$	4,575	\$	8,400	\$	-	\$	(8,400)	\$	-	\$	-	Ending FY 2019-2020				
81	Miscellaneous Expense	\$	80	\$	107	\$	1,500	\$	1,393	\$	-	\$	(1,500)					
107	Entry Wall Maintenance & Repairs	\$	830	\$	1,107			\$	(1,107)	\$	1,000	\$	1,000	New for 2019-2020				
82	Fountain Service Repairs & Maintenance	\$	2,980	\$	3,973	\$	-	\$	(3,973)		2,000	\$	2,000	Maintenance of land fountain				
83	Road & Street Facilities		·						,									
84	Roadway Repair & Maintenance	\$	-	\$	-	\$	5,000	\$	5,000	\$	5,000	\$	-					
85	Sidewalk Repair & Maintenance	\$	-	\$	-	\$	2,500	\$	2,500	\$	1,500	\$	(1,000)					
86	Parking Lot Repair & Maintenance	\$	-	\$	-	\$	2,500	\$	2,500	\$	1,500	\$	(1,000)					
87	Street Sign Repair & Replacement	\$	80	\$	107	\$	2,500	\$	2,393	\$	1,500		(1,000)					
88	Parks & Recreation												, , ,					
89	Employee Salary	\$	18,247	\$	24,329	\$	18,057	\$	(6,272)	\$	30,083	\$	12,026	Changed to \$30083 12/2018				
90	General Management & Oversight	\$	7,492	\$	9,989	\$	4,500	\$	(5,489)	\$	10,800		6,300	Changed to \$9000 12/2018				
91	Facility Supplies	\$	1,741	\$	2,321	\$	1,500	\$	(821)	_	1,500	\$	-					
92	Pest Control	\$	299	\$	399	\$	500	\$	101	\$	500	\$	-	Home Team Pest Defense, Inc.				
93	Pool Service Contract	\$	6,106	\$	8,141	\$	10,200	\$	2,059	\$	10,200	\$	-	Suncoast pools				
94	Pool Repairs	\$	3,445	\$	4,593	\$	2,500	\$	(2,093)	\$	2,500	\$	-					
95	Amenity Maintenance & Repairs	\$	4,375	\$	5,833	\$	5,000	\$	(833)	\$	5,000	\$	-					
96	Pool Permits	\$	425	\$	567	\$	500	\$	(67)	\$	500		-					
97	Facility A/C & Heating Maintenance & Repair	\$	2,664	\$	3,552	\$	1,500	\$	(2,052)	\$	1,500	\$	-	Repairs completed Preventative Maint.				
98	Clubhouse Maintenance & Repair	\$	10,821	\$	14,428	\$	5,000	\$	(9,428)	\$	15,000	\$	10,000					
99	Telephone Fax, Internet	\$	1,773	\$	2,364	\$	2,500	\$	136	\$	2,500		-	Frontier - internet				
100	Clubhouse - Facility Janitorial Service	\$	-	\$	-	\$	3,600	\$	3,600	\$	-	\$	(3,600)					
101	Clubhouse - Facility Janitorial Supplies	\$	468	\$	974	\$	500	\$	(474)	\$	1,000	\$	500					
102	Furniture Repair/Replacement	\$	5,985	\$	5,985	\$	1,000	\$	(4,985)	\$	1,000	\$	-					
103	Access Control Maintenance & Repair	\$	778	\$	1,037	\$	2,500	\$	1,463	\$	2,500	\$	-	Access cards and repairs				
104	Athletic/Park Court/Field Repairs	\$	810	\$	1,080	\$	5,000	\$	3,920	\$	5,000	\$	-	·				
105	Clubhouse Miscellaneous Expense	\$	980	\$	1,307	\$	5,000	\$	3,693	\$	5,000	\$	-					
106	Dog Waste Station Service & Supplies	\$	4,455	\$	5,440	\$	1,500	\$	(3,940)	\$	5,500	\$	4,000	Jayman Enterprises trash collection				
108	Office Supplies	\$	20	\$	27	\$	280	\$	253	\$	280	\$	-					
109	Contingency																	
110		\$	-	\$	-	\$	21,899	\$	21,899	\$	5,000	\$	(16,899)					
111	Future Amenity Center (cost share)	\$	-	\$	-	\$	40,000	\$	40,000	\$	50,000	\$	10,000					
112																		
113	Field Operations Subtotal	\$	292,308	\$	389,869	\$	417,400	\$	27,531	\$	456,335	\$	38,935					
114																		
115	Contingency for County TRIM Notice																	
116																		
117	TOTAL EXPENDITURES	\$	343,552	\$	458,259	\$	506,425	\$	48,166	\$	553,800	\$	47,375					
118																		
119	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$	171,643	\$	57,220	44	-	\$	57,220	\$	-	\$	-					
120																		
			_		_				_									

#### Proposed Budget New River Community Development District Debt Service Fiscal Year 2019/2020

Chart of Accounts Classification	Series 2010A-1	Series 2010A-2	Series 2010B-1	Series 2010B-2	Budget for 2019/2020
REVENUES					
Special Assessments					
Net Special Assessments (1)	\$262,590.88	\$692,516.80	\$1,125.00	\$337,837.50	\$1,294,070.18
TOTAL REVENUES	\$262,590.88	\$692,516.80	\$1,125.00	\$337,837.50	\$1,294,070.18
EXPENDITURES					
Administrative					
Financial & Administrative					
Debt Service Obligation	\$262,590.88	\$692,516.80	\$1,125.00	\$337,837.50	\$1,294,070.18
Administrative Subtotal	\$262,590.88	\$692,516.80	\$1,125.00	\$337,837.50	\$1,294,070.18
TOTAL EXPENDITURES	\$262,590.88	\$692,516.80	\$1,125.00	\$337,837.50	\$1,294,070.18
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Pasco County Collection Costs (2%) and Early payment Discounts (4%)

6.0%

Gross assessments \$1,355,034.50

#### Notes:

Tax Roll Collection Costs (2%) and Early Payment Discount (4%) is a total 6% of Tax Roll. Budgeted net of tax roll assessments See Assessment Table.

<sup>&</sup>lt;sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

#### New River Community Development District

#### FISCAL YEAR 2019/2020 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

 2019/2020 O&M Budget
 \$525,000.00

 Collection Cost @
 2%
 \$11,170.21

 Early Payment Discount @
 4%
 \$22,340.43

 2019/2020 Total:
 \$558,510.64

 2018/2019 O&M Budget
 \$506,425.00

 2019/2020 O&M Budget
 \$525,000.00

 Total Difference:
 \$18,575.00

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease		
	2018/2019	2019/2020	\$	%	
Series 2010A-1 Debt Service - Single Family 45'	\$755.00	\$755.00	\$0.00	0.00%	
Operations/Maintenance - Single Family 45'	\$740.85	\$768.03	\$27.18	3.67%	
Total	\$1,495.85	\$1,523.03	\$27.18	1.82%	
Series 2010A-1 Debt Service - Single Family 55'	\$891.00	\$891.00	\$0.00	0.00%	
Operations/Maintenance - Single Family 55'	\$874.21	\$906.27	\$32.06	3.67%	
Total	\$1,765.21	\$1,797.27	\$32.06	1.82%	
Series 2010A-1 Debt Service - Single Family 65'	\$1,146.00	\$1,146.00	\$0.00	0.00%	
Operations/Maintenance - Single Family 65'	\$1,126.10	\$1,167.40	\$41.30	3.67%	
Total	\$2,272.10	\$2,313.40	\$41.30	1.82%	
	2075.00	4075.00	40.00	0.000/	
Series 2010A-2 Debt Service - Townhome	\$675.00	\$675.00	\$0.00	0.00%	
Operations/Maintenance - Townhome	\$540.82	\$560.66	\$19.84	3.67%	
Total	\$1,215.82	\$1,235.66	\$19.84	1.63%	
Series 2010A-2 Debt Service - Single Family 45'	\$925.00	\$925.00	\$0.00	0.00%	
Operations/Maintenance - Single Family 45'	\$740.85	\$768.03	\$27.18	3.67%	
Total	\$1,665.85	\$1,693.03	\$27.18	1.63%	
Series 2010A-2 Debt Service - Single Family 55'	\$1,092.00	\$1,092.00	\$0.00	0.00%	
Operations/Maintenance - Single Family 55'	\$874.21	\$906.27	\$32.06	3.67%	
Total	\$1,966.21	\$1,998.27	\$32.06	1.63%	

#### **NEW RIVER CDD**

#### FISCAL YEAR 2019/2020 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

 TOTAL O&M BUDGET
 \$525,000.00

 COLLECTION COSTS @
 2.0%
 \$11,170.21

 EARLY PAYMENT DISCOUNT @
 4.0%
 \$22,340.43

 TOTAL O&M ASSESSMENT
 \$558,510.64

		UNITS ASSESS	ED								
		SERIES 2010A1	SERIES 2010A2	ALLOCATION OF O&M ASSESSMENT PER LOT ANNUAL ASSES		AL ASSESSMENT					
		DEBT	DEBT		TOTAL	% TOTAL	TOTAL		2010A-1 DEBT	2010A-2 DEBT	
LOT SIZE	<u>0&amp;M</u>	SERVICE (1)	SERVICE (1)	EAU FACTOR	EAU's	EAU's	O&M BUDGET	<u>0&amp;M</u>	SERVICE (2)	SERVICE (2)	TOTAL (3)
Single Family 45'	95	95		1.00	95.00	13%	\$72,962.55	\$768.03	\$755.00	\$0.00	\$1,523.03
Single Family 55'	161	161		1.18	189.98	26%	\$145,909.73	\$906.27	\$891.00	\$0.00	\$1,797.27
Single Family 65'	56	56		1.52	85.12	12%	\$65,374.44	\$1,167.40	\$1,146.00	\$0.00	\$2,313.40
Townhome	52		50	0.73	37.96	5%	\$29,154.30	\$560.66	\$0.00	\$675.00	\$1,235.66
Single Family 45'	66		394	1.00	66.00	9%	\$50,689.77	\$768.03	\$0.00	\$925.00	\$1,693.03
Single Family 55'	35		310	1.18	41.30	6%	\$31,719.51	\$906.27	\$0.00	\$1,092.00	\$1,998.27
Gross Acreage	235.38			0.90	211.84	29%	\$162,700.34	\$691.22			\$691.22
	700.38	312	754	-	727.20	100%	\$558,510.64				
LESS: Pasco County C	ollection Cost	s (2%) and Early Pa	yment Discount (4%)				(\$33,063.83)				
Net Revenue to be Co	llected						\$525,446.81				

<sup>(1)</sup> Reflects the number of total lots with Series 2010A1 and Series 2010A2 debt outstanding.

<sup>(3)</sup> Annual debt service assessment per lot adopted in connection with the Series 2010A1 and 2010A2 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

<sup>(4)</sup> Annual assessment that will appear on November 2019 Pasco County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

## Tab 5

#### **RESOLUTION 2019-06**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NEW RIVER DEVELOPMENT DISTRICT COMMUNITY IMPOSING SPECIAL ASSESSMENTS: PROVIDING FOR COLLECTION AND ENFORCEMENT OF **ASSESSMENTS:** ADOPTING AND CERTIFYING SPECIAL AN OF ASSESSMENT ROLL; PROVIDING FOR AMENDMENT THE ASSESSMENT ROLL: PROVIDING A SEVERABILITY CLAUSE: AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the New River Community Development District (the "**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Pasco County, Florida (the "County"); and

**WHEREAS**, the District owns and operates various infrastructure improvements and provides certain services in accordance with Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for fiscal year 2019/2020 ("Operations and Maintenance Budget"), attached hereto as Exhibit A and incorporated as a material part of this Resolution by this reference; and

WHEREAS, the District must obtain sufficient funds to provide for the operations and maintenance services and facilities provided by the District as described in the Operations and Maintenance Budget; and

**WHEREAS,** the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS,** Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the County tax roll and collected by the County Tax Collector ("Uniform Method"); and

**WHEREAS,** the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method; and

WHEREAS, the District has approved an agreement with the County Property Appraiser ("Property Appraiser") and County Tax Collector ("Tax Collector") to provide for the collection of special assessments under the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the annually recurring special assessments on all assessable lands for operations and maintenance in the amount contained in the Operations and Maintenance Budget; and

WHEREAS, the District desires to levy and collect special assessments reflecting each parcel's portion of the Operations and Maintenance Budget; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the District as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (the "Assessment Roll"), and to certify a portion of the Assessment Roll on the parcels designated in the Assessment Roll to the Tax Collector pursuant to the Uniform Method and to directly collect a portion of the assessments on the parcels designated in the Assessment Roll through the direct collection method pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

#### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NEW RIVER COMMUNITY DEVELOPMENT DISTRICT:

**SECTION 1. BENEFIT.** The provision of the services, facilities and operations as described in **Exhibit A** confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in **Exhibit A** and in the Assessment Roll.

**SECTION 2.** Assessment Imposition. Pursuant to Chapter 190 of the Florida Statutes, and using procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operations and maintenance is hereby imposed and levied on benefited lands within the District in accordance with **Exhibit A** and in the Assessment Roll. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

#### **SECTION 3. COLLECTION AND DUE DATE.**

- **A.** Uniform Method Assessments. The collection of the previously levied debt service assessments and operations and maintenance special assessments on a portion of the platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibit A** and in the Assessment Roll.
- **B. Direct Bill Assessments.** The annual installment for the previously levied debt service assessments, and the annual operations and maintenance assessments, on a portion of the undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and in the Assessment Roll. Assessments directly collected by the District are due in full on December 1, 2019; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2019, 25% due no later than February 1, 2020 and 25% due no later than May 1, 2020. In the event that an assessment payment is not made in accordance with the schedule stated

above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2019/2020, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

**C. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices. The District certifies all assessments for debt service and operations and maintenance for collection pursuant to Chapters 190 and 197, Florida Statutes. All assessments collected by the Tax Collector shall be due and payable as provided in Chapter 197, Florida Statutes.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll is hereby certified and adopted.

**SECTION 5.** ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 19TH DAY OF AUGUST, 2019.

Attest:	New River Community Development District
Matthew Huber Assistant Secretary	Ross Halle Chair of the Board of Supervisors
{00080017.DOC/2}	Page 3 of 4

Exhibit A – Fiscal Year 2019/2020 Operations and Maintenance Budget

## Tab 6

#### **RESOLUTION 2019-07**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NEW RIVER COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, New River Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

#### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF NEW RIVER COMMUNITY DEVELOPMENT DISTRICT:

<u>Section 1</u>. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

<u>Section 2</u>. In accordance with Section 189.417(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Pasco County, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

NEW RIVER COMMUNITY DEVELOPMENT DISTRICT

PASSED AND ADOPTED THIS 19TH DAY OF AUGUST, 2019.

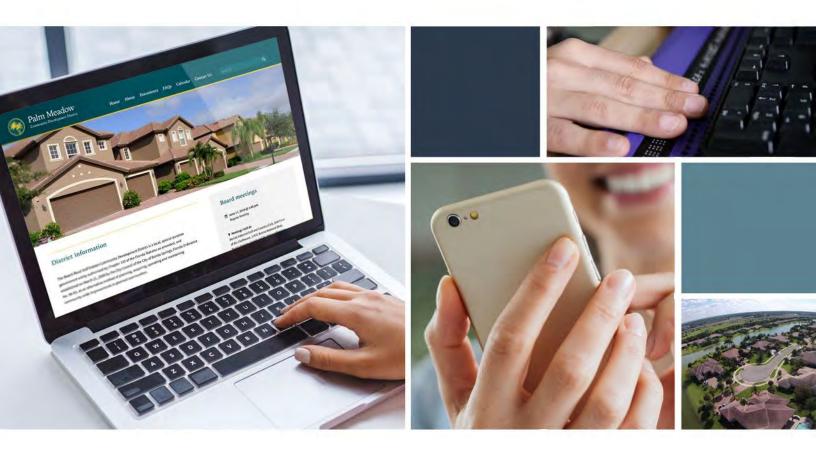
ATTEST:	CHAIRMAN
SECRETARY/ASSISTANT SECRETARY	

## EXHIBIT "A" BOARD OF SUPERVISORS MEETING DATES NEW RIVER COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2019/2020

October 15, 2019 December 17, 2019 February 18, 2020 April 21, 2020 June 16, 2020 August 18, 2020

All meetings will convene at 11:00 a.m. with the exception of October, April and August meetings which will convene at 6:00 p.m. at the New River Amenity Center, 5227 Autumn Ridge Dr., Wesley Chapel, FL 33545.

## Tab 7



# Keeping your community informed. And you compliant.

New River Community Development District

Proposal date: 2019-07-09

Proposal ID: KBADI-B8TRM-69HGS-QR3ZY

Pricing	2
Services	3-5
FAQs	6
Statement of work	7-8
Terms and conditions	9-12



Ted Saul

Director - Digital Communication

Sometimes Certified Specialist



#### **Pricing**

Effective date: 2019-07-15

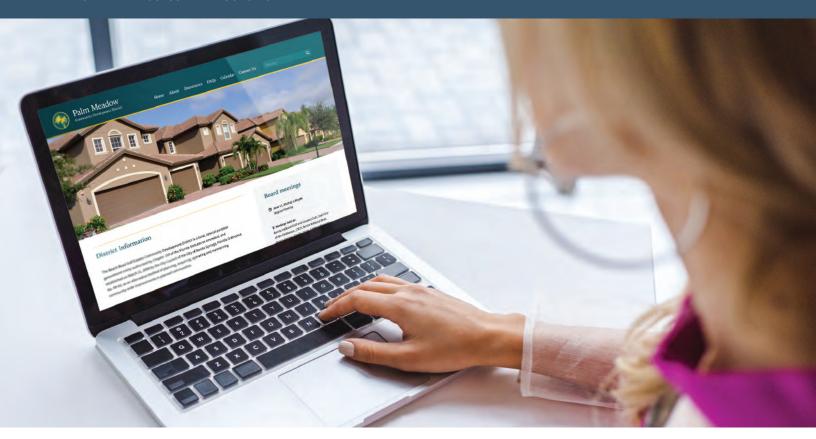
Implementation	Quantity	Subtotal
On-boarding of ADA Compliant Website and Remediation of Historical Documents	1	\$2,325.00
<ul> <li>Migration website pages and present on a staged website for approval</li> <li>Initial PDF Accessibility Compliance Service for 1500 pages of remediation</li> </ul>		

Annual ongoing services	Quantity	Subtotal
Website services	1	\$600.00
<ul> <li>Hosting, support and training for users</li> <li>Website management tools to make updates</li> <li>Secure certification (https)</li> <li>Monthly accessibility site reporting, monitoring and error corrections</li> </ul>		
Ongoing PDF Accessibility Compliance Service	750*	\$937.50
<ul> <li>Remediation of all PDFs stored on your website</li> <li>Remediation of up to 750 PDF pages</li> <li>Dashboard for reporting and managing all PDFs</li> <li>48-hour turnaround for fixes for board agendas</li> <li>PDF manager dashboard</li> </ul>		
Social Media Manager		Included

<sup>\*</sup>Maximum PDF pages per 12 month period Total:



\$3,862.50



## Accountable, compliant communications

Keeping your residents and property owners informed is a big responsibility – one that requires constant diligence. Staying current with the laws that apply to public access to district records, reports and other legal requirements presents a big challenge for many CDD communities.

When it comes to your website and all the web-based documents you are required to publish, they all need to be fully accessible. Florida statutes and federal laws require you and every special district be compliant with ADA (Americans with Disabilities Act) and accessibility regulations.

#### Keeping it all accessible - and legal

Campus Suite provides the total accessibility solution to keep all your web communications and web documents on the right side of these laws – specifically chapters 189 and 282 of the Florida Statutes.

#### **Designed for districts**



Easy-to-update website, hosting and support



Worry-free ADA-compliance, auditing and full reporting

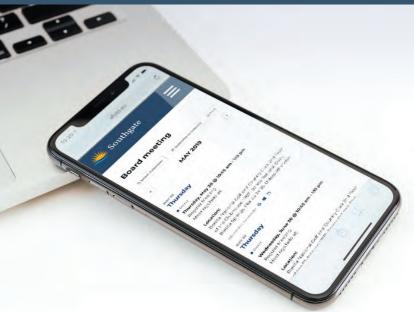


Meets Florida statutes and federal laws



Save CDD board time and money





# Keeping your community informed and compliant.



## We'll handle all your website and document accessibility.

We take on the responsibility of making and keeping your website fully accessible to people with disabilities. We know what's at stake if your website is not ADA-compliant, so we handle it all – monitoring, reporting, and remediation.

#### We stand behind our seal of approval.

Each page of your website will have our official certification of a website that meets the required accessibility standards.

## A website with all the features your district needs.

Communication is key to success in any organization, and your community development district is no exception. At Campus Suite, we understand the unique communication needs of CDDs and create a comprehensive website that serves as your communication hub.

Your property owners and residents will come to depend on the wealth of information at their fingertips. And your board members, management team and staff will come to rely on the role your website serves in streamlining the critical communications functions you're required by law to provide.

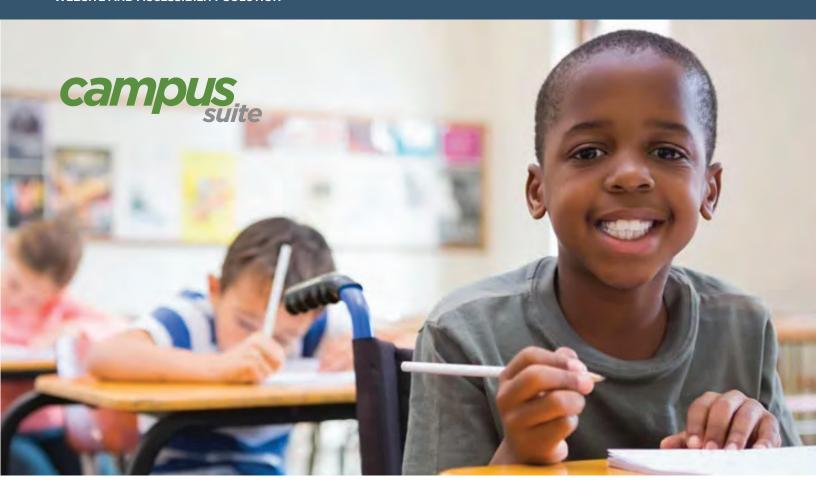
#### Maintain ADA compliance:

- ✓ Website and documents meet WCAG 2.1 requirements
- ✓ Monthly accessibility scanning audits and reporting
- ✓ In-house team that fixes all of the accessibility errors
- ✓ On-demand PDF remediation (48-hour turnaround)

#### Your district website features:

- ✓ Professional website design
- ✓ Easy-to-use tools to make updates
- √ Total document management
- ✓ Support and training for users
- ✓ Calendar of events
- ✓ Clubhouse and rental scheduling
- ✓ Meeting notices and minutes





#### A trusted name for compliance.

For over 15 years, Campus Suite has built a reputation helping public schools across the country eliminate communication barriers and improve school community engagement. We do it by creating easy-to-use, affordably priced websites featuring professional design, unmatched customer service, and paving a leadership role in website accessibility.

We've helped districts build web accessibility policies and websites, and even created contingency plans for responding to web issues and complaints from the OCR (U.S. Office for Civil Rights). These include detailed resolution plans when clients need to respond to avoid fines and the negative publicity that sometimes surrounds non-compliance.

Campus Suite has also pioneered educating public institutions about website accessibility by establishing the Website Accessibility Education Center, a valuable resource for website administrators..









#### Frequently asked questions

#### For PDF service, what is the price per page?

Pricing can range based on the volume of PDFs you have on your website and if it is part of the initial remediation or the on-demand service. The price range is between \$1.05 per page to \$1.75 per page.

#### What does the PDF scan and remediation process look like?

You'll upload your documents to the dashboard. We are notified and begin setting up the scan. After the fixes are made, we put the documents back onto the dashboard and you are notified. You then put them back to the appropriate location on your website.

#### What does the ADA managed service process for our website look like?

Our team performs monthly scans of your site utilizing software. Our team then goes through the results and fixes the content-related errors by hand. A report is produced for your records and uploaded to your ADA dashboard. Any outlying issues we may encounter, you will be notified until the issue is resolved.

#### How long does it take?

For non-urgent doc remediation, we can scan and fix up to 2000 pages per week. We also have urgent services available for an additional fee with a turnaround time of 48 hours.

#### What standards do you follow for ADA?

We follow WCAG AA 2.1 guidelines

#### Are there any hidden fees?

No.

#### How long does it take to build the website?

It depends upon your responsiveness, but generally only a couple of weeks.

#### Can we change the design of our website?

Our themes are customizable to address your preferences. There are some guardrails in place to help ensure ADA compliance to a degree, but you can select colors, images, etc...

#### Do your sites offer a calendar?

Yes. This site can be utilized in many different ways. One of which is a calendar to help with your clubhouse availability/rental schedule.

#### Statement of work

- 1. **On-boarding of ADA Compliant Website and Remediation of Historical Documents.** Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:
  - 1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time ("WCAG");
  - 2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
  - 3. Display an ADA compliance shield, seal, or certification;
  - 4. Provide options to create a CDD-branded design (colors, logo, etc...)
  - 5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be "mobile friendly" and offer a "mobile version" of the sites content for access from tablets or smart phones.
  - 6. Be free of any commercial advertising;
  - 7. Be free of any known spyware, virus, or malware;
  - 8. Secure certification (https)
  - 9. Secure cloud hosting with fail-overs
  - 10. Allow for data backups, and record retention as required by law;
  - 11. Allow for the display a calendar, reservation request form, and newsletter;
  - 12. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
  - 13. Remediate 1500 pages identified by the District for the new website in an ADA compliant format.\*

#### 2. Maintenance and Management of the Website.

- 1. Contractor will manage and maintain the website;
- 2. Remediate in an ADA compliant format new documents (a not to exceed 750 pages per year) uploaded by the District Manager to the document portal;\*
  - 1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
- 3. District shall be responsible for uploading the documents onto the document portal for the website. Upon completion of the remediation services, Contractor shall ensure that the remediated documents are live on the website. Contractor shall ensure that the District only has the ability to upload documents to the document portal (not the ability to make documents go live on the website) or remove documents on the website and cannot alter any other aspect of the website;
- 4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and

5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will provide the District with reasonable advance notice in writing.

#### 3. Monthly Auditing and Remediation Services.

- 1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
- 2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
- 3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.

#### 4. Support Services.

Contractor will supply telephone and/or email support to the District on a reasonable and necessary basis to within business hours – Monday to Friday 9 am to 6 pm EST, exclusive of holidays. The Contractor will provide a listing of detailed hours, holidays, and service availability on their website, and reserves the right to modify the times technical support is available.

\*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

#### **Website Creation and Management Agreement**

This Website Creation and Management Agreement (this "Agreement") is entered into as of 2019-07-15, between the New River Community Development District, whose mailing address is 3434 Colwell Avenue, Tampa, FL 33614 (the "District") and Innersync Studio, LLC., an Ohio limited liability company (d/b/a Campus Suite), whose mailing address is 752 Dunwoodie Dr., Cincinnati, Ohio 45230 (the "Contractor").

#### **Background Information:**

The District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes. The District is required to have a website and desires to have a website created, regularly updated, managed, inspected, and remediated to ensure compliance with the Americans with Disabilities Act (the "ADA"). The Contractor has the technical expertise to provide the above-mentioned services. The District desires to retain the Contractor to provide services as described in this Agreement.

#### **Operative Provisions:**

- **1. Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated as a material part of this Agreement.
- **2. Scope of Services.** The Contractor will perform all work, including all labor, equipment, and supervision necessary to perform the services described in the "Statement of Work" attached hereto as Exhibit A.
- **3. Term and Renewal.** The initial term of this Agreement will be for one year from the date of this Agreement. At the end of the initial term, this Agreement will automatically renew for subsequent one-year terms pursuant to the same price and contract provisions as the initial term, until terminated by either party pursuant to the termination provisions below.

#### 4. Termination.

- a. Either party may terminate this Agreement without cause, with an effective termination date of the next scheduled renewal date, by providing at least thirty (30) days written (letter, facsimile, email) notice to the other party prior to the next renewal date.
- b. Either party may terminate this Agreement with cause for material breach provided, however, that the terminating party has given the other party at least thirty (30) days written (letter, facsimile, email) of, and the opportunity to cure the breach.

- c. Upon termination of this Agreement:
  - i. The Contractor will be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor. If any deposit or advanced payments exceeds these costs, Contractor will refund the appropriate amount to the District.
  - ii. The Contractor will provide the District or its designee with all domain names, authorizations, usernames, passwords, and content (including remediated content) in the format in which it was stored on the server, at a cost not to exceed \$50 to the District.
  - iii. The Contractor will be permitted to remove its name and ADA compliance shield, seal, or certificate from the website on the effective date of the termination.
  - iv. If the Contractor was using certain software (including content management software) that is proprietary and was licensed to the District during the term of the Agreement, then the Contractor shall coordinate with the District as to the end of the license or simply create a simple splash page of the District with information on the transition to a new website.

#### 5. Compensation and Prompt Payment.

- a. Upon execution of this Agreement, the District agrees to pay Contractor for a one-time payment of \$2,325.00 for the Onboarding of ADA Compliant Website and Remediation of Historical Documents.
- b. Starting on October 1, 2019 the District agrees to compensate the Contractor \$1,537.00 for Maintenance and Management of the Website, Monthly Auditing and Remediation Services, and Support Services as described in the Statement of Work as described in the Statement of Work. The District shall make such payments in advance of the services to be provided. Contractor will provide the District with an invoice on a annual basis for work to be performed. The District will pay Contractor within 15 days of receipt of the invoice.
- **6. Additional Work.** If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties will agree in writing to an addendum (for changes to the regular services) or work authorization order (for all other services). The Contractor will be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.
- **7. Ownership of Website, Domain Name, and Content.** The District will be the owner of the website, domain name, and all content (including remediated content provided by the Contractor) on the website.

- **8.** No Infringement of Intellectual Property. Contractor warrants and represents that neither the Statement of Work nor any product or services provided by Contractor will infringe, misappropriate, or otherwise violate the intellectual property rights of any third-party. Contractor shall take all steps to ensure that the District has no access to confidential software or data that is proprietary (whether it's the Contractor's or another provider's through a license agreement).
- **9. Promotion.** The District permits Contractor to identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).
- **10.** Warranty. The Contractor warrants that the work: (a) will conform to the requirements of the Statement of Work, (b) will be performed in a prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and WCAG regulations, and (c) will be performed without defects in workmanship or in code. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.
- 11. Relationship Between the Parties. It is understood that the Contractor is an independent contractor and will perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement will be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor will not have the right to make any contract or commitments for, or on behalf of, the District without the prior written approval of the District. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to the District.
- 12. Compliance with Governmental Regulations. The Contractor will comply with necessary economic, operational, safety, insurance, and other compliance requirements imposed by federal, state, county, municipal or regulatory bodies, relating to the contemplated operations and services hereunder. The Contractor warrants and represents the Contractor is currently in compliance with and will hereafter comply with all federal, state and local laws and ordinances relating in any way to the services provided hereunder. Contractor is solely responsible for complying with all applicable laws pertaining to website accessibility, including but not limited to the ADA and those certain WCAG standards, and other web accessibility guidelines as amended from time to time.
- **13. Insurance**. Contractor will, at its own expense, maintain commercial general liability insurance coverage of no less than \$1,000,000 for the duration of the term of this Agreement and for any renewals of the term, as mutually agreed upon by the parties, which names the District, its officers, agents, staff, and employees as an additional insured. The Contractor will deliver to the District proof of insurance referred to herein or a certificate evidencing the coverage provided pursuant to this Agreement. Such insurance policy may not be canceled without a thirty-day written notice to the District. The Contractor will maintain Workers

Compensation insurance as required by law.

- **14. Limitation of Liability.** Either party's total liability under this Agreement, regardless of cause or theory of recovery, will not exceed the total amount of fees paid by the District to the Contractor during the twelvementh period immediately preceding the occurrence or act or omission giving rise to any claim. Contractor shall not be liable for ADA compliance of any content posted by the District without first being remediated by the Contractor.
- 15. Indemnification. Contractor agrees to, subject to the limitation of liability described above, indemnify, defend and hold the District and its supervisors, officers, managers, agents and employees harmless from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries or damage of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein will constitute or be construed as a waiver of the Districts limitations on liability contained in Section 768.28, Florida Statutes, or other statute or law. Any subcontractor retained by the Contractor will acknowledge the same in writing. Obligations under this section will include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.
- **16.** Conditions Precedent Prior to Any Litigation. In the event that either party is dissatisfied with the other party and as a condition precedent prior to commencing any litigation, such party shall communicate in writing to the other party with their specific concerns. The parties shall make a good faith effort toward the resolution of any such issues. If the parties are not able to reach a mutually acceptable solution, then either party may request arbitration at their own expense. If such arbitration is requested, it shall be held within sixty (60) days of such request.
- 17. Remedies in the Event of Default. Subject to the limitation of liability described above, a default by either party under this Agreement will entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. Nothing contained in this Agreement will limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.
- **18.** Controlling Law. This Agreement is governed under the laws of the State of Florida with venue in the county the District is located in.
- 19. Enforcement of Agreement. Only after satisfying the conditions precedent prior to any litigation above, in the event it becomes necessary for either party to institute legal proceedings in order to enforce the terms

of this Agreement, the prevailing party will be entitled to all costs, including reasonable attorney's fees at both trial and appellate levels against the non-prevailing party, with a not to exceed limit of the total amount of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim.

20. Public Records. Contractor acknowledges the District is a special purpose unit of local government in the State of Florida, and that all documents of any kind provided to or in possession of Contractor in connection with this Agreement are subject to Florida's public records laws, pursuant to Chapter 119, Florida Statutes. As required under Section 119.0701, Florida Statutes, Contractor will (a) keep and maintain public records that would ordinarily and necessarily be required by the District in order to perform the Service Provided, b) provide the public with access to public records on the same terms and conditions that the District would provide the records and at a cost that does not exceed the cost of reproduction permitted by law, (c) ensure that public records which are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law, and (d) meet all requirements for retaining public records and transfer, at no cost to the District, all public records in possession of the Contractor upon termination of this Agreement, and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District. Upon receipt by Contractor of any request for copies of public records, Contractor will immediately notify the District of such request. Failure of Contractor to comply with public records laws to the extent required by statute may result in immediate termination of the Agreement.

REGULAR MAIL AT		
	, OR BY EMAIL AT	, OR BY
RELATING TO THIS AG	REEMENT, CONTACT THE CUSTODIAN	OF PUBLIC RECORDS AT
FLORIDA STATUTES, TO	THE CONTRACTOR'S DUTY TO PROVI	DE PUBLIC RECORDS
IF THE CONTRACTOR F	IAS QUESTIONS REGARDING THE APPL	ICATION OF CHAPTER 119,

- **21. Scrutinized Companies.** Pursuant to Section 287.135, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor has not been designated as a "scrutinized company" under the statute and, in the event that the Contractor is designated as a "scrutinized company", the Contractor will immediately notify the District whereupon this Agreement may be terminated by the District.
- **22. Severability.** If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will remain in full force and effect.
- **23. Assignment.** This Agreement is not transferrable or assignable by either party without the written approval of both parties.

- **24. Amendment.** This Agreement may not be altered, changed or amended, except by an instrument in writing, signed by both parties hereto.
- **25. Arm's Length Transaction.** This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.
- **26.** Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered will be an original; however, all such counterparts together will constitute, but one and the same instrument.
- **27. Entire Agreement.** This Agreement contains the entire agreement and neither party is to rely upon any oral representations made by the other party, except as set forth in this Agreement. This Agreement supersedes and subsumes any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in any exhibit, the provisions in this Agreement controls over provisions in any exhibit.

Innersync Studio, LLC.		New River	
Steve Williams	Date	Print name	Date
VP of Marketing			



# A Sampling of Our Clients

































## Dear New River CDD Board Members:

Thank you for the chance to present our company, ADA Site Compliance, the leader in website accessibility for Florida's community development districts. We've worked with 200+ CDDs and government entities, and hundreds of businesses, including some of the world's best-known brands. We're confident that our expertise in website and PDF accessibility makes us the right choice for New River.

We realize you have a choice when selecting any vendor. We also know that ADA website and PDF accessibility are highly specialized, so it's important for you to understand what sets one company apart from another. Below are a few key facts you should know about us:

## 1. We have one business – website and PDF accessibility and compliance – and we do it the right way

Since the explosion of ADA website lawsuits two years ago, many companies in fields like web design and SEO are now seeking a new revenue stream in digital accessibility. Many are good marketers but simply lack the skills and knowledge to properly do this work. At ADASC, we have one business: making and keeping our clients' websites and PDFs accessible.

## 2. Community Development Districts are our specialty – and we have a perfect track record

We have worked with hundreds of special districts in Florida, including more than 200 CDDs. In that time, no ADASC clients who have completed their auditing and remediation have been sued. That's because we do the work the way it must be done and never take shortcuts.

## 3. We are the experts' experts

Our clients are also the clients of dozens of the world's largest law firms (we're happy to share a list). They continue to refer us those clients because they trust us to serve them well, to manage their risk exposure, and to keep their costs low.

We respectfully urge the board to consider these points in order to get a true apples-to-apples comparison of your options. As litigation continues against CDDs, having a truly accessible website and PDFs will save you time and money. And it's the right thing to do.

We welcome your questions and look forward to serving as your trusted resource for all your accessibility needs.

Sincerely,

The ADA Site Compliance Team

# Experience Counts



ADASC is proud to be the trusted partner of <u>200+ Florida CDDs</u>, their board members, management companies, insurance carriers, and legal counsel.

Districts across Florida turn to us for all their accessibility and compliance needs:

- ✓ Website and PDF remediation
- Creation of new, ADA-compliant, accessible websites
- ✓ Risk-mitigation in a climate of growing litigation
- Ongoing maintenance and support of accessibility efforts
- ✓ Website hosting, back-up, and security
- ✓ Training, consulting, and expert advice

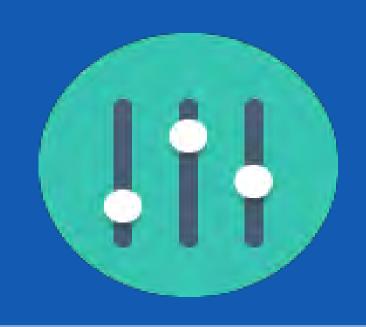
We are happy to provide you with references upon request



# Phase 1: Risk-Mitigation









A certificate on your website indicates that you have a compliance plan in place and are taking active steps toward usability for all.

## Compliance Shield Site Accessibility Policy

A compliance plan details your strides toward access for all and lists alternate contact info for users in need of accommodations.

## Compliance Audit Report

A detailed audit report shows the lines of code to be corrected and screen shots and text descriptions of every compliance failure.



## Your New, Accessible & Compliant Website

## Phase 2

## **Migration of All Content**

Our technical team migrates your current content to a brand new website built to be accessible and compliant.

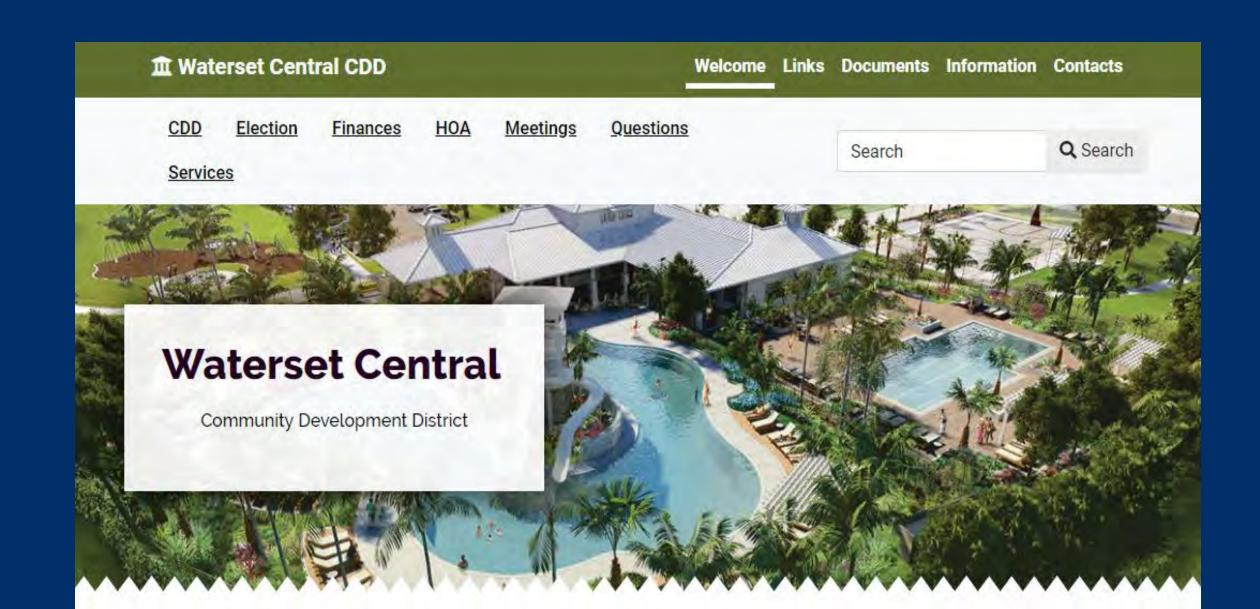
## Phase 3

## **Quality Assurance**

Our compliance team re-tests your new website to ensure that it meets WCAG 2.1 AA-level criteria.

## Sample Pages from a District's New, Compliant Website





## Welcome

Welcome to the official website for the Waterset Central Community Development District (the "District"). This website is funded on behalf of the District to serve two major purposes. The first is to comply with Chapter 189.069 of the *Florida Statutes*, which requires each special district to maintain an official internet website. The second is an effort to help educate the general public about the services provided by the District, and to highlight the other agencies involved in the day-to-day operations of the community. These agencies include, but are not limited to the Florida Department of Economic Opportunity, Hillsborough County and the Waterset Central homeowner's association.

## **Upcoming Events**

October 11, 2018 Meeting Minutes
Novemember 8, 2018 Revised Final Agenda
Novemember 8, 2018 Final Agenda
Novemember 8, 2018 Tentative Agenda
September 2018 Financial Statement
August 9, 2018 Meeting Minutes
October 11, 2018 Final Agenda
October 11, 2018 Tentative Agenda
August 2018 Financial Statement
September 13, 2018 Tentative Agenda

#### **District Administration**

The District Manager's responsibilities include:

- Preparation and submittal of a proposed operations and maintenance budgets for Board review and action
- Preparation of contract specifications for District operations, including community appearance, waterway management, street lighting and facilities
- · File all required forms and documents with state and local agencies
- · Attend all Board of Supervisor meetings implement the policies of the Board
- · Additional duties as directed by the Board

Rizzetta & Company, Inc. 9428 Camden Field Parkway Riverview, FL 33578 Joe Roethke District Manager Ph. 813-533-2950

**Ⅲ** Waterset Central CDD

Services



If you have a concern, please let us know. Contact us here to report your concern. Certain documents will be in PDF format.

Certain documents will be in PDF format. To view them you may have to download the latest version of Adobe Reader.

## Community Development District Overview

The Waterset Central Community Development District ("District") is an independent local unit of, special-purpose government, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*, and established by Ordinance 17-25, adopted of the Board of County Commissioners of Hillsborough County, Florida which became effective on October 11<sup>th</sup>, 2017.

The District currently encompasses approximately <u>four hundred seven (406.567)</u> <u>acres</u> of land located entirely within Hillsborough County, Florida. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

#### **Upcoming Events**

Q Search

**Welcome Links Documents Information Contacts** 

October 11, 2018 Meeting Minutes Novemember 8, 2018 Revised Final Agenda

Novemember 8, 2018 Final Agenda
Novemember 8, 2018 Tentative Agenda
September 2018 Financial Statement
August 9, 2018 Meeting Minutes
October 11, 2018 Final Agenda
October 11, 2018 Tentative Agenda
August 2018 Financial Statement
September 13, 2018 Tentative Agenda

# Creation of a New, Compliant & Accessible Website



- \$2,400 (year 1) \* Migration of current site content to new, ADA-compliant format
  - \* New River CDD owns 100% of the website
  - \* No annual fee in year one
- \$900 (annually) Continued accessibility and ongoing compliance support as standards change <a href="Includes:">Includes:</a>
  - \* 20 FREE hours of annual consulting (a \$5,000 value)
  - \* FREE monthly tech audit reports for ongoing maintenance (a \$999 value)
  - \* Customized Accessibility Policy
  - \* ADASC Compliance Shield
  - \* No annual fee in year one

\* the pricing above reflects a 20% discount that ADA Site Compliance is pleased to offer to all Egis clients





# **PDFs**

\$99 for two years of PDF conversion to text/HTML format

**Conversion will improve PDF accessibility** 

**Complex document remediation starts at \$1.00** 

Template creation available to reduce future costs

# Hosting

\$300 per year (a \$1,200 value)

Includes the following premium features:

- Active firewall
- Virus protection
- SSL certificate
- Daily file and database backup
- Disaster recovery
- Server optimization
- the pricing above reflects a 20% discount that ADA Site Compliance is pleased to offer to all Egis clients

## **Districts Choose ADASC For:**

- \* Turnkey solutions that provide unmatched convenience
- \* Services that don't just meet, but exceed, insurance requirements
- \* The most experienced team of experts in our field
- \* Our single focus on digital accessibility and compliance
- \* The lowest-cost option among legitimate service providers

New, Compliant Website: \$2,400

PDFs: \$99

Hosting & Backup: \$300

Year One Cost: \$2,799



# FREE for All Egis Clients A \$5,999 Value

- \* 20 FREE hours of annual website consulting (a \$5,000 value)
- \* FREE monthly tech audit reports for ongoing compliance (a \$999 value)



# A Word from a Fan



"A big shout out to ADA Site Compliance, which helps businesses and public entities make their websites and PDFs accessible and compliant with the Americans with Disabilities Act. Check out ADA Site Compliance. This is a good thing to have. Compliance is a must..."

- KEVIN O'LEARY A.K.A. "MR. WONDERFUL" ABC TV'S SHARK TANK



# **ADA Site Compliance**

# The Website & PDF Accessibility Experts Asked to Present to:





The Trusted Resource for Those That You Trust





# Contact Information



ADA Site Compliance, LLC

Jeremy Horelick, Vice President (561) 258-9518 Direct

jeremy@AdaSiteCompliance.com

www.Accessible District Websites.com

### Proposal For New River CDD

URL: <a href="http://newrivercdd.com/">http://newrivercdd.com/</a> Website Type: Medium

### Website Accessibility for People with Disabilities as per Nondiscrimination requirements of Title II of the American Disabilities Act (ADA) & WCAG

Date	Version#	Comments	Author
August 13, 2018	1.0	Updated "The Law, ADA and WCAG" section details	VB Joshi, Kristen T
January 10 <sup>th</sup> , 2019	2.0	Updated conversion and support costs based on discussed scope	VB Joshi
February 25, 2019	2.2	Updated fee-simple pricing and human audit seal	VB Joshi
March 21, 2019	2.3	Added quarterly audit as per insurance requirement	VB Joshi
March 28, 2019	2.4	Updated Annual Maintenance price for ADA support only	VB Joshi
May 7, 2019	2.5	Updated for CDD specific info after conversing with CDD Manager	VB Joshi
May 20, 2019	2.6	Added Human Audit Details	VB Joshi
June 9, 2019	2.7	Added Hosting and Backup to Maintenance	VB Joshi
July 7, 2019	2.8	Updated as per email from Eric Dailey – content upload cost added	VB Joshi









#### Your website gets 2 Compliance Seals

VGlobalTech's Technical Compliance Seal & Human Audit Compliance Seal\*

(\* Human Audit Contract required)





VGlobalTech is the ADA, WCAG Compliance Expert, with over 100 ADA & WCAG compliant websites created (....and counting) to-date! We have partnered with a non-profit agency to conduct Human Audit and Certification Seal.

Visit <a href="https://vglobaltech.com/website-compliance/">https://vglobaltech.com/website-compliance/</a> for details.

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intended for the entities listed clearly on this proposal. Any distribution without written consent shall be proceduted

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#### 1.0 The Law

Source: http://www.leg.state.fl.us/statutes/index.cfm?App\_mode=Display\_Statute&URL=0100-0199/0189/Sections/0189.069.html

#### 189.069 Special districts; required reporting of information; web-based public access. —

- (1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official website containing the information required by this section. Each special district shall submit its official website address to the department.
- (a) Each independent special district shall maintain a separate website.
- (b) Each dependent special district shall be prominently displayed on the home page of the website of the local general-purpose government upon which it is dependent with a hyperlink to such webpages as are necessary to provide the information required by this section. A dependent special district may maintain a separate website providing the information required by this section.
- (2)(a) A special district shall post the following information, at a minimum, on the district's official website:
- 1. The full legal name of the special district.
- 2. The public purpose of the special district.
- 3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
- 4. The fiscal year of the special district.
- 5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.
- 6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.
- 7. A description of the boundaries or service area of, and the services provided by, the special district.
- 8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy

intended for the entities listed clearly on this proposal. Any distribution without written consent shall be proceduted

of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

- 9. The primary contact information for the special district for purposes of communication from the department.
- 10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.
- 11. The budget of the special district and any amendments thereto in accordance with s.189.016.
- 12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.
- 13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).
- 14. The public facilities report, if applicable.
- 15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).
- 16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.
- (b) The department's website list of special districts in the state required under s. 189.061shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection

#### 2.0 ADA & WCAG Compliance - Introduction

Every individual must have equal access to information whether it is in person service or online. This is a general agreement and understanding of access.

The Internet has dramatically changed the way state and local governments do business. Today, government agencies routinely make much more information about their programs, activities, and services available to the public by posting it on their websites. As a result, many people can easily access this information seven day a week, 24 hours a day.

Many government services and activities are also provided on websites because the public is able to participate in them at any time of day and without the assistance of government personnel. Many government websites offer a low cost, quick, and convenient way of filing tax returns, paying bills, renewing licenses, signing up for programs, applying for permits or funding, submitting job applications, and performing a wide variety of other activities.

The Americans with Disabilities Act (ADA) and, if the government entities receive federal funding, the Rehabilitation Act of 1973 generally require that state and local governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden. One way to help meet these requirements is to ensure that government websites have accessible features for people with disabilities, using the simple steps described in this document. An agency with an inaccessible website may also meet its legal obligations by providing an alternative accessible way for citizens to use the programs or services, such as a staffed telephone information line. These alternatives, however, are unlikely to provide an equal degree of access in terms of hours of operation and the range of options and programs available.

The World Wide Web Consortium (W3C) sets the main international standards for the World Wide Web and its accessibility. W3C created the Web Content Accessibility Guidelines (WCAG 2.0 and 2.1) which are similar to Section 508, but on an international level. WCAG 2.0 and 2.1 requires specific techniques for compliance and is more current than Section 508.

Many countries and international organizations require compliance with WCAG 2.0 and 2.1. The guidelines are categorized into three levels of compliance: A (must support), AA (should support), and AAA (may support). Representatives from the accessibility community around the world participate in the evolution of these guidelines.

Source: https://www.w3.org/WAI/standards-guidelines/wcag/

Visit <a href="http://vglobaltech.com/website-compliance/">http://vglobaltech.com/website-compliance/</a> for more details, do a website compliance check on your website and to download a PDF proposal.

#### 2.1 Common Problems and Solutions in Website Accessibility?

#### 2.1.1 Problem: Images Without Text Equivalents

#### Solution: Add a Text Equivalent to Every Image

Adding a line of simple HTML code to provide text for each image and graphic will enable a user with a vision disability to understand what it is. Add a type of HTML tag, such as an "alt" tag for brief amounts of text or a "longdesc" tag for large amounts, to each image and graphic on your agency's website.

The words in the tag should be more than a description. They should provide a text equivalent of the image. In other words, the tag should include the same meaningful information that other users obtain by looking at the image. In the example of the mayor's picture, adding an "alt" tag with the words "Photograph of Mayor Jane Smith" provides a meaningful description.

In some circumstances, longer and more detailed text will be necessary to convey the same meaningful information that other visitors to the website can see. For example, a map showing the locations of neighborhood branches of a city library needs a tag with much more information in text format. In that instance, where the map conveys the locations of several facilities, add a "longdesc" tag that includes a text equivalent description of each location shown on the map – e.g., "City Center Library, 433 N. Main Street, located on North Main Street between 4th Avenue and 5th Avenue."

#### 2.1.2 Problem: Documents Are Not Posted In an Accessible Format

#### Solution: Post Documents in a Text-Based Format

Always provide documents in an alternative text-based format, such as HTML or RTF (Rich Text Format), in addition to PDF. Text-based formats are the most compatible with assistive technologies.

#### 2.1.3 Problem: Specifying Colors and Font Sizes

#### **Solution: Avoid Dictating Colors and Font Settings**

Websites should be designed so they can be viewed with the color and font sizes set in users' web browsers and operating systems. Users with low vision must be able to specify the text and background colors as well as the font sizes needed to see webpage content.

#### 2.1.4 Problem: Videos and Other Multimedia Lack Accessible Features

#### **Solution: Include Audio Descriptions and Captions**

Videos need to incorporate features that make them accessible to everyone. Provide audio descriptions of images (including changes in setting, gestures, and other details) to make videos accessible to people who are blind or have low vision. Provide text captions synchronized with the video images to make videos and audio tracks accessible to people who are deaf or hard of hearing.

#### 2.1.5 Web Content Accessibility Guidelines (WCAG)

#### **Understanding the Four Principles of Accessibility**

The guidelines and Success Criteria are organized around the following four principles, which lay the foundation necessary for anyone to access and use Web content. Anyone who wants to use the Web must have content that is:

- 1. **Perceivable** Information and user interface components must be presentable to users in ways they can perceive.
  - This means that users must be able to perceive the information being presented (it can't be invisible to all of their senses)
- 2. **Operable** User interface components and navigation must be operable.
  - This means that users must be able to operate the interface (the interface cannot require interaction that a user cannot perform)
- 3. **Understandable** Information and the operation of user interface must be understandable.
  - This means that users must be able to understand the information as well as the operation of the user interface (the content or operation cannot be beyond their understanding)
- 4. **Robust** Content must be robust enough that it can be interpreted reliably by a wide variety of user agents, including assistive technologies.
  - This means that users must be able to access the content as technologies advance (as technologies and user agents evolve, the content should remain accessible)

If any of these are not true, users with disabilities will not be able to use the Web.

Under each of the principles are guidelines and Success Criteria that help to address these principles for people with disabilities. There are many general usability guidelines that make content more **usable by all people**, including those with disabilities. However, in WCAG 2.1, we only include those guidelines that address problems particular to people with disabilities. This includes issues that block access or interfere with access to the Web more severely for people with disabilities.

See reference section at the end of this document for more information and websites for ADA, Usability and other important compliance issues and solutions.

VGlobalTech development and business management team shall study these compliance guidelines and with our technical capabilities apply these to make your website accessible, compatible and fully functional for all people, including those with disabilities.

Visit https://vglobaltech.com/website-compliance/ for details of our compliance process and expertise in this area.

Please see References section for several resources on compliance.

#### 3.0 Pricing

**Website Complexity: Medium Level Websites** 

VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:

#### 3.1 Existing Website Remediation / New Website Build:

	Task
1.	Remediate existing website / Build new website from start as per Florida Statute Chapter 189 requirements. Ensure ADA & WCAG compliance requirements. Customer shall provide all documents and content required. ALL webpages on the website. Create accessibility document, code review, html updates, plugins / security updates required for ADA and WCAG compliance
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc.). Braille Readers, Other assistance technology compatibility
3.	ADA Standards application (as per Section 1 above). ADA.gov, Web Content Accessibility Guidelines (WCAG)
4.	PDF Documents conversion (to Text, HTML etc.) as needed for ADA Compliance / Reader Compliance (up to 2 years of documents shall be converted)
5.	Create a webpage showing websites ADA Compliance efforts
6.	Create customized footer with <b>VGlobalTech's ADA Compliance Seal</b> (valid for 1 year only)
7.	Web Design Total: \$5250/- (one time)

#### 3.2 ADA Compliance Monthly Maintenance and Hosting

Maintenance contract starts after initial conversion is completed (It is critical to maintain compliance as websites get updated):

The Annual Maintenance <u>DOES NOT</u> include the quarterly audits proposed in the next section. Maintenance contract is required for VGlobalTech's proprietary document conversion software (PDF to RTF) to be used that allows faster, accurate and batch processing for document conversion.

	Task
1.	agendas, meeting minutes, events etc). Ensure content is in ADA and WCAG compliance for the entire site. Section 508 stipulations (applicable to CDD) and FIA /eGIS insurance requirements are met. These points are very critical to maintain a fully compliant website at all times. <i>Update turnaround time – less than 24 hrs from customer sending the content and documents to be</i>
	updated to VGT team.
2.	PDF Documents conversion (to Text, HTML etc) as needed ( <i>new documents during the maintenance year only</i> ) for ADA Compliance / Reader Compliance. VGlobalTech's <b>proprietary batch conversion software</b> shall be used by our team for faster batch-conversion processing as long as the contract is valid (big time saver that creates compliant documents that can be uploaded to the website). <b>There is no limit on how many documents or pages per documents can be converted per month using VGlobalTech's software</b> . If Auto conversion fails, VGlobalTech team shall perform manual OCR and conversion within 24 hrs.
3.	Update footer with VGlobalTech's ADA Compliance Seal (extended for current year)
4.	Website hosting and backups – Premium hosting, unlimited file space, bandwidth, fast website response, regular automated backups, SSL certificates for secure site access (https protocol), 99.9% website uptime:
	Total Monthly Maintenance with full content
	upload, document conversion and Hosting:
	\$3500 / year OR \$300 / month
	*support beyond 8 hrs. / month / CDD shall be billed at \$55 / hr. separately (VGlobalTech team shall be responsible to track and report hours exceeded, if any)  **\$100 discount for one-time payment at the start of the contract  ***Monthly maintenance must be paid before the 10 <sup>th</sup> of every month

#### 3.3 Quarterly Technical and Human Audit

This audit is as per the Florida Insurance Alliance guidelines. Please check with your insurance agency for specific requirements. **Read more here:** https://vglobaltech.com/wpcontent/uploads/2019/03/FIA\_ADA\_Guidelines-2019-2020.pdf

VGlobalTech has partnered with a local agency for the visually impaired – LightHouse Works. LightHouse has developed a unique program for digital accessibility that is run by visually impaired personnel that are highly skilled in human auditing of websites and software as per the section 508 stipulations. Read more about our partnership here: <a href="https://vglobaltech.com/website-compliance/">https://vglobaltech.com/website-compliance/</a>

Together we are now able to provide not one but two compliance seals for all our customers:

#### 1. Digital Asset Technical Compliance Seal:



VGlobalTech in-house technical team shall remediate / test the website / software for ADA, WCAG compliance. VGlobalTech's technical design & development team is fully aware of the (ADA), Web Americans with Disability Act Accessibility Guidelines (WCAG), Section **508** of Rehabilitation Act of 1973 and overall the design principles of a professional, accessible, functional and responsive web design. The entire team has taken dedicated time and efforts to learn these design principles first hand. Our purpose is clear - Universal, Creative Web design that works for everyone, everywhere and every time!

#### 2. Human Audit Seal:



LightHouse Works' visually impaired personnel shall actually test the website for compliance as per the section 508 and ADA requirements. The VGlobalTech technical team shall remediate any points discovered by LightHouse team and send the site for re-certification. Upon satisfactory completion LightHouse shall provide the Human Audit Seal that will be specific to the site and the VGlobalTech team shall put the seal on the site. This is an added layer of true Human Audit testing that provides full ADA compliance.

#### Cost for both Audits: \$1600 / Four Audits per Year

- Paid as a onetime fee or in equal installments quarterly
- Seals renewed every quarter
- Audits are conducted by VGlobalTech and LightHouse Agency together
- Full Audit reports shall be provided

This proposal includes following points, stipulations terms and conditions:

- \*(1) conference call or in person meetings per month with client to review metrics, results and monthly recaps \*unless otherwise noted
- \* email and phone communication
- \*Anything out of the scope of work in the above proposal will be addressed and client will be immediately notified. After notification of additional work, a subsequent quote will be provided to cover that work.
- \*Client is responsible to adhering to timelines as far as information required to complete the task is concerned. If timelines are not adhered to and exceed 15 business days past the current marketing months, last day, all work will end. A new month with new allocated costs will be presented for future work to commence. No refunds and owed work will be due unless otherwise agreed upon. An Invoice will be provided once signature approval of this project proposal. Payments will be made to VGLOBALTECH
- \*Client is responsible for verifying quality of work, providing feedback, verifying that compliance has been met as required. VGlobalTech team shall not be responsible for any legal ramifications arising from work not done as per external agencies / organizations / associations needs if proper feedback is not provided by the customer. VGlobalTech's work will be in best faith but cannot guarantee all compliance / legal needs since we are not the final authority in the ADA or WCAG compliance area. VGlobalTech shall not be liable for any legal ramifications arising from compliance issues and cannot be held responsible for any legal or other lawsuits.

Refund Policy: The client may halt work and request for a refund within seven days of the date of signing this services agreement by mailing a signed letter to the main address listed on www.VGlobalTech.com website. If client requests a refund within seven days of the date of signing their agreement, they shall be liable to pay for all work completed and will be refunded the remaining balance of the initial payment if billable work has not exceeded a charge that would be greater than client's initial payment. If client requests a refund after the seven days from the date of the signing of the agreement client is liable to pay for all work completed plus an additional 25% of any remaining balance that may still be due. Once line item projects are complete no refunds will be issued. Confidentiality: All information between client and service provider inclusive of technical and business information relating to proprietary ideas, patentable ideas and/or trade secrets, existing and/or contemplated products and services, research and development, production, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure and will be treated as such and with absolute confidentiality and will not be shared or used, which will be maintained at all times. The client is not allowed to disclose their price with any third parties. Doing so is in breach of this agreement. All information development will be shared and proprietary information and property between client and service providers.

#### 4.0 Proposal Acceptance:

For VGlobalTech

The VGlobalTech proposed solution and terms have been accepted by the customer and the VGlobalTech can proceed with the project. All payments shall be made according to this agreement.

## Select Proper Option Below, Sign and Date, Return to contact@vglobaltech.com: Option1: Website only Section 3.1: One time (website conversion and compliance cost): Option2: Website and Monthly Maintenance w/ Hosting Section 3.1: One time (website conversion and compliance cost) Section 3.2 ADA Compliance Monthly Maintenance and Hosting **Option3: Website and Quarterly Audits** Section 3.1: One time (website conversion and compliance cost) Section 3.3 Quarterly Technical and Human Audit Testing Option4: Website, Monthly Maintenance w/ Hosting and **Quarterly Audits** Section 3.1: One time (website conversion and compliance cost) Section 3.2 ADA Compliance Monthly Maintenance and Hosting Section 3.3 Quarterly Technical and Human Audit Testing **Signatures:** For Customer Date **VB** Joshi

Date

#### **5.0 References:**

**ADA Best Practices Tool Kit for State and Local Governments:** 

https://www.ada.gov/pcatoolkit/chap5toolkit.htm

**U.S. Department of Justice,** Civil Rights Division, *Disability Rights Section* https://www.ada.gov/websites2.htm

Web design Standards: <a href="https://www.w3schools.com/">https://www.w3schools.com/</a>

Web Content Accessibility Guidelines (WCAG) <a href="https://www.w3.org/TR/WCAG21/">https://www.w3.org/TR/WCAG21/</a>

VGlobalTech Web Content Accessibility Implementation and Checkpoints: <a href="http://vglobaltech.com/website-compliance/">http://vglobaltech.com/website-compliance/</a>







