

**HERITAGE OAK PARK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**OCTOBER 15, 2020**  
**AGENDA PACKAGE**

**Call in Number 800-747-5150**  
**Access Code: 2836125**

**Heritage Oak Park Community Development District**  
 Inframark, Infrastructure Management Services  
 210 N. University Drive, #702, Coral Springs, FL 33071  
 Tel: 954-603-0033

October 8, 2020

**Call in Number 800-747-5150**  
**Access Code: 2836125**

Board of Supervisors  
 Heritage Oak Park Community  
 Development District

Dear Board Members:

The Board of Supervisors of the Heritage Oak Park CDD will hold a Workshop at 9:00 a.m. on Thursday, October 15, 2020 immediately followed by the regular meeting at 10:00 a.m. Following is the advanced agenda:

**Workshop**

1. Call to Order and Roll Call
2. Discussion on Auditing Committee
  - A. Berger, Toombs, Elam, Gaines, & Frank
  - B. Carr, Riggs & Ingram
  - C. Grau & Associates
  - D. McDirmit Davis & Co.
  - E. Summary Sheet for Auditing Proposals FY 2020
3. Adjournment

**Regular Meeting**

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Audience Comments on Agenda Items
4. Approval of Consent Agenda
  - A. Approval of the Minutes of the September 17, 2020 Meeting
  - B. Financial Statements and Check Register
5. New Business
  - A. Irrigation Mainline
  - B. Drainage
6. Old Business
  - A. Pool Repair Updates
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Manager
    - i. Discussion on Audit Proposals
    - ii. Discussion on Proposed New Assessment Methodology
    - ii. Discussion and Consideration of Amendments to Website Requirements
    - iv. Acceptance of 3<sup>rd</sup> Quarter Website Audit Report
8. On-Site Administration Report – Project Updates
9. Supervisor Requests
10. Audience Comments
11. Adjournment

Any supporting material for the items listed above and not enclosed will be distributed at the meeting. I look forward to seeing you and in the meantime if you have any questions, please contact me.

Sincerely,

Bob Koncar,  
 District Manager

# **WORKSHOP**

**2A.**

**HERITAGE OAK PARK  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

October 1, 2020

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

October 1, 2020

Heritage Oak Park Community Development District  
19520 Heritage Oak Park Blvd  
Port Charlotte, FL 33948

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Heritage Oak Park 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 Heritage Oak Park 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.

Fort Pierce / Stuart

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Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



Heritage Oak Park Community Development District  
October 1, 2020

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 Heritage Oak Park 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 71 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 71 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 38 of the 42 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 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

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

## Professional Staff Resources (Continued)

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Heritage Oak Park 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 tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

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

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

### Quality Control Program

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

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

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

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

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

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

**GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

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

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

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

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

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

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

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

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

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

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**References

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

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

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District



**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

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

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

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

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

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

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**Other Governmental Organizations

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

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

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

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

Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

Municipalities

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

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

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

### Schools and Colleges

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

### State and County Agencies

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

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,985 for the years ended September 30, 2020, 2021, and 2022. The fee is contingent upon the financial records and accounting systems of Heritage Oak Park 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 Heritage Oak Park Community Development District as of September 30, 2020, 2021, and 2022. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

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

Director – 41 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.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

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

Director

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

<h3><b>Personnel Qualifications and Experience</b></h3>
---

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

Accounting and Audit Principal – 12 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
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

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

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 30 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **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  
 Stonybrook Community Development District  
 Summerville Community Development District  
 Terracina Community Development District  
 Thousand Oaks Community Development District  
 Tree Island Estates Community Development District  
 Valencia Acres Community Development District

##### **Non-Profits:**

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

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 10 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.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 9 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant – 7 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.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 5 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker**

Staff Accountant – 4 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.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 7 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.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 4 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Taylor Nuccio**

Staff Accountant – 3 years

#### **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 – 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**

- ◆ 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.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Madison Ballash**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



Judson B. Baggett    6815 Dairy Road  
 MBA, CPA, CVA, Partner    Zephyrhills, FL 33542  
 Marci Reutimann    (813) 788-2155  
 CPA, Partner    (813) 782-8606

### Report on the Firm's System of Quality Control

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

October 30, 2019

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, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, 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*  
**BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA**  
Signed: J. Reutimann by J. Baggett, Reutimann & Associates, CPAs, PA, 10/30/19 email: jrb@baggett.com



**2B.**

# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*

**PROPOSAL FOR**  
Heritage Oak Park Community  
Development District

October 1, 2020

**PROPOSER**

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



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

CRIcpa.com

**SUBMITTED BY**

K. Alan Jowers  
Engagement Partner  
AJowers@CRIcpa.com

Jonathan Hartness  
Concurring Partner  
JHartness@CRIcpa.com

Dear Heritage Oak Park Community Development District:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Heritage Oak Park Community Development District. We are genuinely excited about the prospect of serving you and establishing a 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.

**Investment 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.

**Dedicated 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.

**Equilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 25. 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.

**Active 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.

**Simplified Solutions.** While 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 make educated decisions. CRInnovate embraces agility and invention.

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

We welcome the opportunity to demonstrate to you 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,



K. Alan Jowers  
Engagement Partner

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## UNDERSTANDING & MEETING YOUR NEEDS



From the RFP or during our recent visit with your team, 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 Heritage Oak Park Community Development 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.	<p>Communicate contemporaneously and directly with management regarding the results of our procedures.</p> <p>Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).</p>

## 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 fiscal years.

SERVICE	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$6,000	\$6,100	\$6,250

*\*Actual out-of-pocket expenses will be billed separately and are not included in the fee.*

If Heritage Oak Park Community Development 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 Heritage Oak Park Community Development District will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at Heritage Oak Park 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 Heritage Oak Park Community Development District.
- Not experience a significant change in business operations or financial reporting standards.

# CRI FIRM PROFILE



**FOUNDED IN 1997** • **10 STATES**  • **25+ MARKETS**



**1900+**  
**PROFESSIONALS**



**300+**  
**PARTNERS**



**TOP 25 CPA FIRM**

*(as ranked by Accounting Today)*

**100,000+**  
**CLIENTS**



**20+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**

## 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
-  Preferred Legacy Trust



# CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

**500+** governmental entities with annual revenues totaling **\$24 Billion**



**220+** single audits performed annually

Consulting and other agreed upon procedures engagements for **150** government entities



Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction



Member of AICPA's Government Audit Quality Center



## Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

## CLIENTS WITH ANNUAL REVENUES UP TO:



90+ School Districts  
**\$1.1 Billion**



100+ Municipalities  
**\$1.8 Billion**



60+ Agencies/Authorities  
**\$3 Billion**



## RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. 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 style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <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 style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>

## YOUR SOLUTION TEAM



## K. Alan Jowers

Engagement Partner

AJowers@CRlcpa.com  
850.337.3213 | Direct



### Representative Clients

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

### Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes 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 throughout the state of Florida

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)

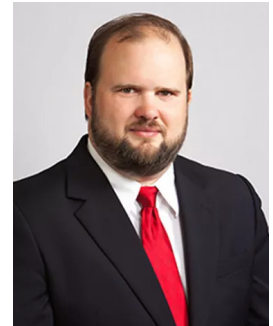
## YOUR SOLUTION TEAM



# Jonathan Hartness

Concurring Partner

JHartness@CRIcpa.com  
850.337.3569 | Direct



## Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations

## Experience

Jonathan has over 12 years of 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)

## YOUR SOLUTION TEAM



# Stephen Riggs, IV

Consulting Partner

SCRiggs@CRLcpa.com  
850.337.3548 | Direct



## Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

## Experience

Stephen has over 17 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)

## YOUR SOLUTION TEAM



## Grace Hartness

Senior Manager

GHartness@CRIcpa.com  
850.337.3243 | Direct



### Representative Clients

- 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)

## YOUR SOLUTION TEAM



# Chad Branson

## Senior Manager

CBranson@CRLcpa.com  
850.337.3226 | Direct



### 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 over 17 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)

## YOUR SOLUTION TEAM



# Lauren Villarreal

Supervising Senior

LVillarreal@CRLcpa.com  
850.337.3223 | Direct



## Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Employee Benefit Plans
- County and Local Governments
- Non-Profit Organizations

## Experience

Lauren has four years auditing and accounting experience in the Destin office of CRI. She is an audit supervising senior 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 employee benefit plans and commercial businesses. She is currently the in-charge auditor for over a dozen community development districts with several CDD management companies in the State of Florida.

Lauren 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*.

Lauren currently supervises engagements for many governmental entities in the State of Florida including community development 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, Lauren has accumulated experience in Federal and Florida Single Audit Acts compliance monitoring and auditing. Lauren has performed several single audits of federal grants under OMB Circular A-133.

## Education, Licenses & Certifications

- BS, Accounting, Florida State University
- BS, Business Administration, 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)

## DELIVERING QUALITY TO YOU



### 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 the table of contents to identify the relevant audit approach and methodology detailed description section.

### ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of 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. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.



## SHARING CRI'S VALUES WITH YOU



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

### RESPECT

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

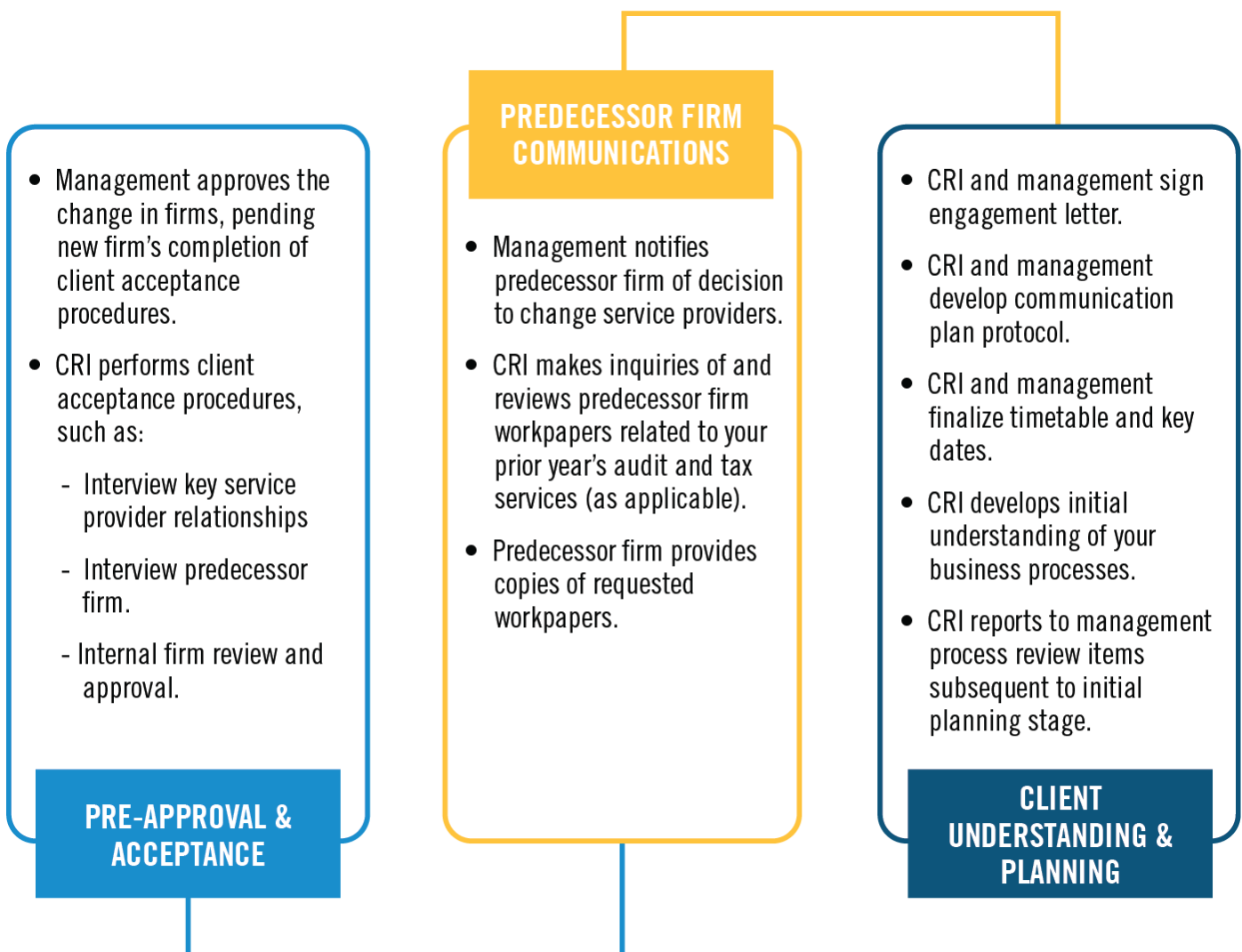
### INTEGRITY

Living with sincerity, transparency, and honesty

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 Heritage Oak Park 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:



# CRI'S GLOBAL RESOURCES



Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

## WHO IS PRIMEGLOBAL?



## HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

### 4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP



## JOIN OUR CONVERSATION



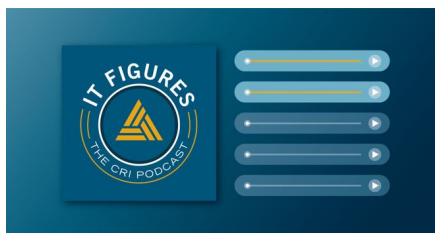
We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRlcpa.com](https://www.crilcpa.com) and across all our many social channels.

## FOLLOW CRI ON SOCIAL MEDIA @GRICPA



## SUBSCRIBE TO THE CRI E-NEWSLETTER

[CRICPA.COM/NEWSLETTER-SIGNUP](https://www.crilcpa.com/newsletter-signup)



### IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.

[itfigurespodcast.com](https://itfigurespodcast.com)



### CRI's CEO ACTION FOR DIVERSITY AND INCLUSION

Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage. When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. [Learn more about CRI's commitment to Diversity and Inclusion.](#)

# CRI AUDIT FRAMEWORK

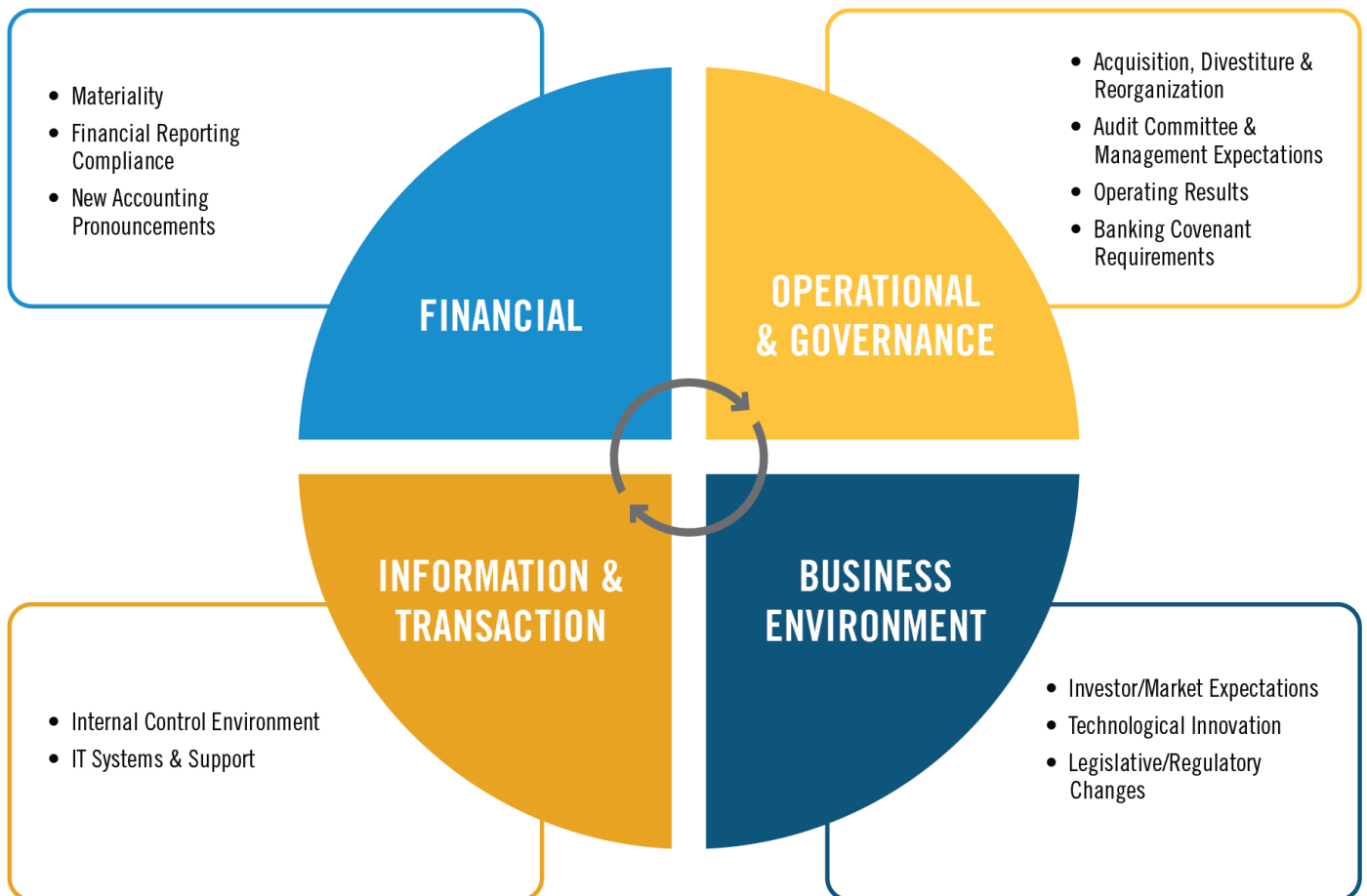


Our proposed services require a coordinated effort between us and Heritage Oak Park Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

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:





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.

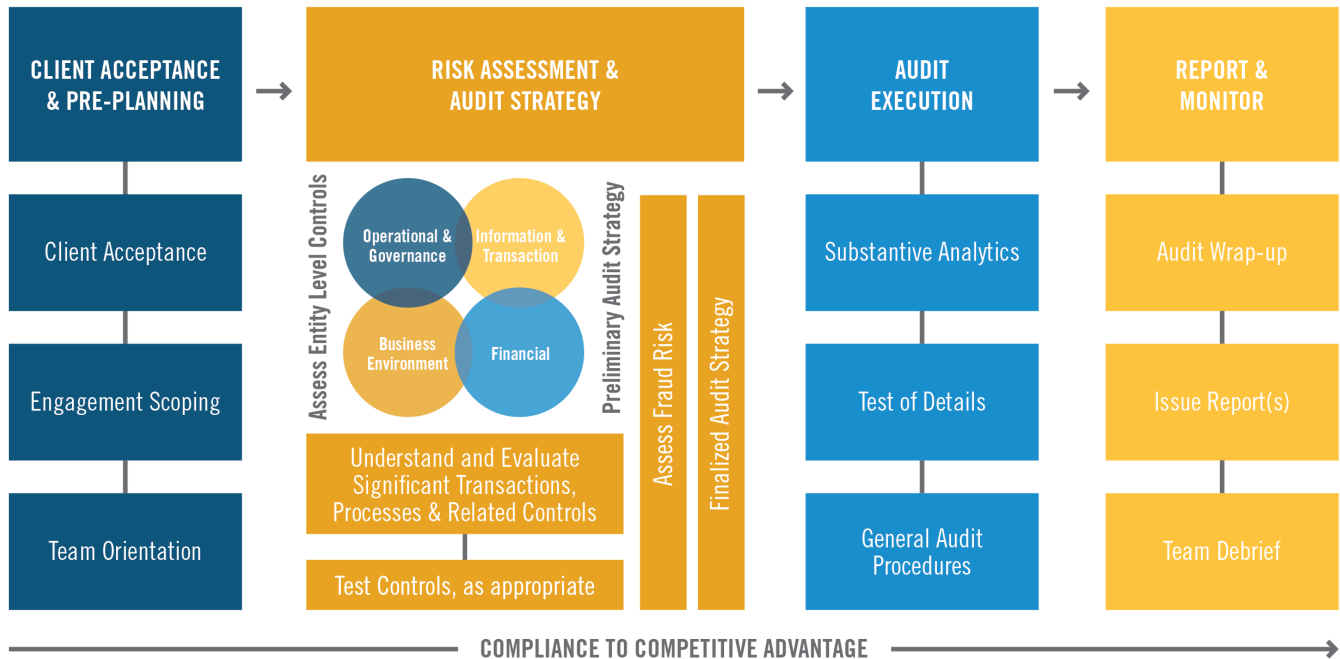
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Heritage Oak Park 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.

# CRI AUDIT APPROACH



Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures 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.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

## STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

## STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details):  
Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures 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 throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.



## APPENDIX A - RFP DOCUMENTS



### **Request for Proposals for Annual Audit Services for Heritage Oak Park Community Development District**

The Heritage Oak Park Community Development District (the “District”) hereby requests proposals from qualified independent Certified Public Accounting firms for independent annual audits of the District’s general-purpose financial statements for the fiscal years ending September 30, 2020, with an option for two additional annual renewals 2021, and 2022.

The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing and maintaining public infrastructure. The District was created by Charlotte County Ordinance.

The Auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with “Government Auditing Standards”, as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. The firm must perform the audit field work at the office where the District records are maintained.

Proposal packages, which include evaluation criteria and instructions to proposers are available from the District Manager at the address and telephone number listed below.

Proposers must provide seven (7) hard copies of their proposals as well as email (1) electronic copy to [Gina.Irving@Inframark.com](mailto:Gina.Irving@Inframark.com). Hard copies are to be sent to Inframark, Attention: Michelle Egan, Heritage Oak Park CDD, 19520 Heritage Oak Park Blvd., Port Charlotte, FL 33948. Proposals must be received by **12:00 pm on October 1<sup>st</sup>, 2020**. The envelope must be marked “Auditing Services Heritage Oak Park Community Development District.” Please address all questions regarding this Notice to the District Manager.

Heritage Oak Park Community Development District  
Bob Koncar, District Manager

# APPENDIX A - RFP DOCUMENTS



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HERITAGE OAK PARK  
COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2020  
Charlotte County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than 12:00 p.m. on Thursday, October 1, 2020, at the Heritage Oak Park CDD, 19520 Heritage Oak Park Blvd., Port Charlotte, Florida 33948, Attention: Michelle Egan. Proposals will be publicly opened at that time. One electronic copy should be emailed to Gina Irving at [gina.irving@inframark.com](mailto:gina.irving@inframark.com).

**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 seven (7) copies of the Proposal Documents and an electronic version on a flash drive, 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 – Naples Heritage 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.

## APPENDIX A - RFP DOCUMENTS



**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.
- E. Must perform the audit fieldwork at the office where the District records are maintained.

**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 contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the Proposal Documents.

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

# APPENDIX A - RFP 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 workload; 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.

**2C.**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**HERITAGE OAK PARK**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: October 1, 2020  
12:00PM

**Submitted to:**

Heritage Oak Park  
Community Development District  
c/o Michelle Egan  
19520 Heritage Oak Park Blvd.  
Port Charlotte, FL 33948

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**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](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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October 1, 2020

Heritage Oak Park Community Development District  
c/o Michelle Egan  
19520 Heritage Oak Park Blvd.  
Port Charlotte, FL 33948

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020, with an option for two (2) additional annual renewals.

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

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

#### **Why Grau & Associates:**

##### **Knowledgeable Audit Team**

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

##### **Servicing your Individual Needs**

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

##### **Developing Relationships**

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

##### **Maintaining an Impeccable Reputation**

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



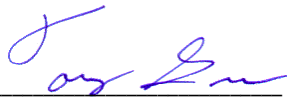
### Complying With Standards

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

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

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



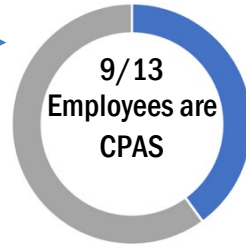
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



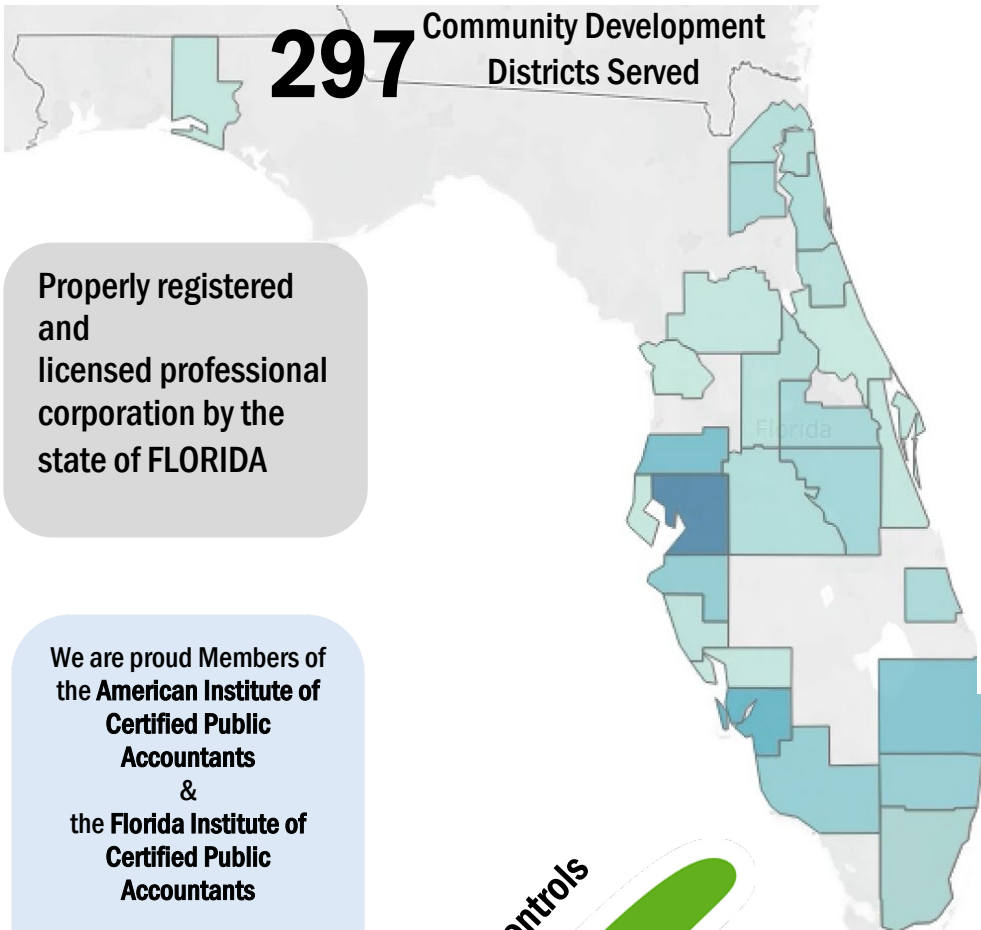
2 Partners  
11 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



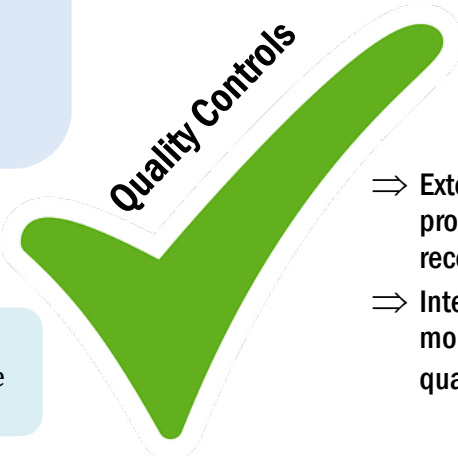
# 297

 Community Development Districts Served

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

## Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review  
Program

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

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

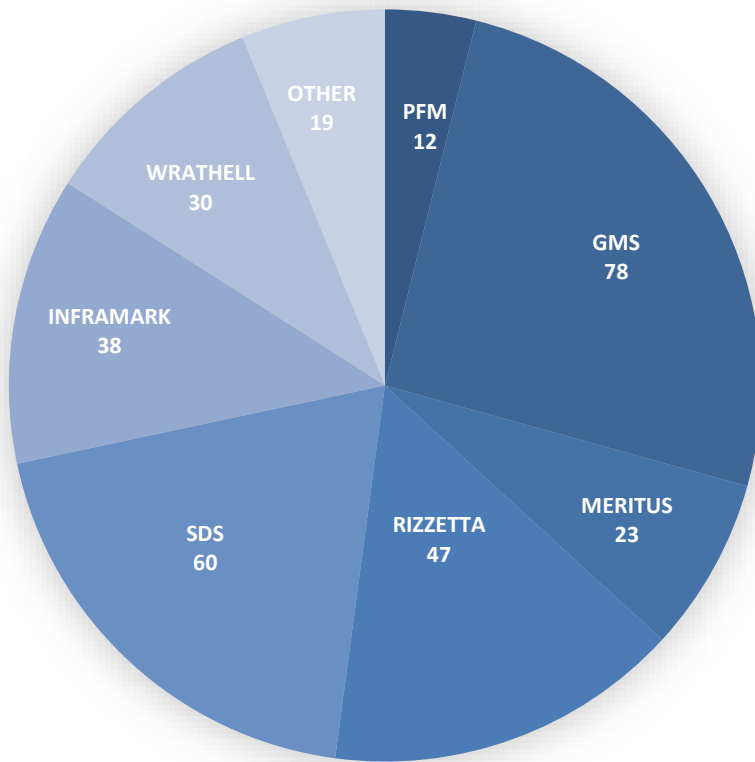
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*  
*CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

-Racquel McIntosh

## YOUR ENGAGEMENT TEAM

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

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

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



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

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



**Experience**

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

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

**Education**

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

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**Clients Served** (partial list)

(>300) Various Special Districts, including:

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

**Professional Associations/Memberships**

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

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>58</u>
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)





**Experience**

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm’s quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

**Education**

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

**Clients Served** (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District  
 Golden Lakes Community Development District  
 Rivercrest Community Development District  
 South Fork III Community Development District  
 TPOST Community Development District

Westchase Community Development District  
 Monterra Community Development District  
 Palm Coast Park Community Development District  
 Long Leaf Community Development District  
 Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
 Indian Trail Improvement District  
 Pinellas Park Water Management District  
 Ranger Drainage District  
 South Trail Fire Protection and Rescue Service District

**Professional Associations/ Memberships**

American Institute of Certified Public Accountants  
 Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee  
 FGFOA Palm Beach Chapter

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

**Course**

Government Accounting and Auditing  
 Accounting, Auditing and Other

Total Hours

**Hours**

38

56

94 (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

## Dunes Community Development District

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

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## Two Creeks Community Development District

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

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## Journey's End Community Development District

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

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# Specific Audit Approach



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## AUDIT APPROACH

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

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State 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, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

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

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

## Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking 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 regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

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

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2020-2022 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$5,000
2021	\$5,100
2022	<u>\$5,200</u>
<b>TOTAL (2020-2022)</b>	<b><u>\$15,300</u></b>

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

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

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

## 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.

# 73

Current  
Arbitrage  
Calculations

**We look forward to providing Heritage Oak Park 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](http://www.graucpa.com).**

**2D.**

# Proposal to Provide Auditing Services

## Heritage Oak Park Community Development District

For the Fiscal Year Ending  
September 30, 2020  
With the Option of Two Additional Annual Renewals

Submitted by:



934 North Magnolia Avenue  
Suite 100  
Orlando, Florida 32803  
(407) 843-5406

**CONTACT: Tamara Campbell, C.P.A.**

[tcampbell@mcdermittdavis.com](mailto:tcampbell@mcdermittdavis.com)  
[www.mcdermittdavis.com](http://www.mcdermittdavis.com)

Proposal for Audit Services to  
Heritage Oak Park Community Development District  
**Table of Contents**

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## Letter of Interest



October 1, 2020

Bob Koncar, District Manager  
*Heritage Oak Park Community Development District*  
19520 Heritage Oak Park Blvd.  
Port Charlotte, FL 33948

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Heritage Oak Park Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit of the basic financial statements of *Heritage Oak Park Community Development District* for the fiscal year ending September 30, 2020, with the option of two additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **over fifty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- We assist in the preparation of the financial statements for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Heritage Oak Park Community Development District* as defined by Government Auditing Standards.

- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and **8 of those are governmental audit staff.**

McDirmit Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to serve as independent auditors for *Heritage Oak Park Community Development District*.

Sincerely,

McDirmit Davis, LLC



Tamara Campbell, C.P.A.

## Company Background



**Company Background**

**Description and History of Audit Firm**

McDimit Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 150 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	5
Managers	4
Seniors	7
Staff Accountants/Paraprofessionals	7
Support Staff	4
Information Systems	
Technology Staff	<u>1</u>
	<u>28</u>

The total number of governmental audit staff is eight. We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2015-2019 is as follows:

- **Over Fifty Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- **Homosassa Special Water**
- City of Winter Springs, Florida \*
- City of Ocoee, Florida \*
- City of Longwood, Florida \*
- City of Lake Mary, Florida\*
- City of Belle Isle, Florida \*
- City of Mascotte, Florida
- City of Tavares, Florida \*
- Town of Windermere, Florida
- City of Clermont, Florida \*
- City of Inverness, Florida\*
- City of Orange City, Florida\*
- City of Groveland, Florida
- City of Fruitland Park, Florida
- City of Minneola, Florida
- City of Umatilla, Florida\*
- Town of Montverde, Florida
- City of Oviedo, Florida\*



- These entities are presently clients of McDimit Davis, LLC
- These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.



### Engagement Team

The following supervisory people will work on the audit:

- Tamara Campbell, C.P.A., engagement partner
- Michelle Sorbello, C.P.A., audit manager
- Matthew Lee, C.P.A., audit manager



All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit manager will be assigned to audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

### License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual License, if requested.

### Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

### Governmental Audit Quality Center

McDermitt Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

### External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

On our most recent peer review performed in 2017, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.



### **Federal or State Reviews**

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

### **Other Services Provided**

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.



**Report on the Firm's System of Quality Control**

October 13, 2017

To the Owners of McDirmit Davis & Company, LLC  
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

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

**Peer Reviewer's Responsibility**

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

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2017, 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*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.



### Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2-year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.



As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we are available to teach seminars for the benefit of the District's accounting staff.

### Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment.

### Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.



## Experience



## Resume - Tammy Campbell, CPA

### Partner

#### Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

#### Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

#### Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

#### Experience

- Tammy has fifteen (15) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

#### Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Inverness
- City of Mascotte
- Homosassa Water District



## **Resume - Michelle Sorbello, CPA**

### **Audit Manager**

#### **Education, Certifications, and Licenses**

- B.S. Degree in Accounting, University of Central Florida
- Masters in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

#### **Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

#### **Continuing Professional Education**

Michelle has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

#### **Experience**

- Michelle has 6 years of governmental accounting and auditing experience.
- She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

#### **Governmental Audit Experience (Past 5 years)**

- City of Winter Springs
- City of Longwood
- City of Inverness
- **Various Community Development Districts**
- City of Lake Mary
- City of Ocoee
- City of Mascotte



## **Resume - Matthew Lee, CPA**

### **Audit Manager**

#### **Education, Certifications, and Licenses**

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

#### **Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

#### **Continuing Professional Education**

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

#### **Experience**

- Matthew has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

#### **Governmental Audit Experience (Past 5 years)**

- |  |                      |
|--|----------------------|
| • City of Ocoee                                  | • Town of Windermere |
| • City of Clermont                               | • City of Longwood   |
| • City of Oviedo                                 | • City of Tavares    |
| • City of Winter Springs                         | • City of Umatilla   |
| • <b>Sun 'N Lake Improvement District</b>        | • City of Belle Isle |
| • <b>Various Community Development Districts</b> |                      |



## References of Governmental Accounting Experience

<b><u>Principal Client Contact</u></b>	<b><u>Scope of Work</u></b>	<b><u>Years</u></b>
<b>Sun'n Lake of Sebring Improvement District</b>		
<p>Ms. Tanya Cannady, General Manager.</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 <a href="mailto:tcannady@snldistrict.org">tcannady@snldistrict.org</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2011 to Present
<b>Sterling Hill Community Development District</b>		
<p>Ms. Kaitlyn Gallant Rizzetta and Company Manager, District Accounting Services</p> <p>12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 <a href="mailto:kgallant@rizzetta.com">kgallant@rizzetta.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2007 to 2009 And 2013 to Present
<b>Meadow Pointe II Community Development District</b>		
<p>Mr. Alan Baldwin Inframark Accounting Manager</p> <p>210 N. University Drive Suite 702 Coral Springs, Florida 33071 <a href="mailto:alan.baldwin@inframark.com">alan.baldwin@inframark.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2012 to Present
<b>Toscana Isles Community Development District</b>		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 <a href="mailto:pinderj@whhassociates.com">pinderj@whhassociates.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2015 to Present
<b>Homosassa Special Water District</b>		
<p>Ms. Teresa Olds, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 <a href="mailto:hswd@tampabay.rr.com">hswd@tampabay.rr.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2007 to Present



**List of 2019 Community Development District Audits:**

Asturia Community Development District  
 Bainebridge Community Development District  
 Beach Road Golf Estates Community Development District  
 Belmont Community Development District  
 Bexley Community Development District  
 Celebration Community Development District  
 Chapel Creek Community Development District  
 Concorde Estates Community Development District  
 Copperspring Community Development District  
 Dovera Community Development District  
 Durbin Crossing Community Development District  
 Enterprise Community Development District  
 Fiddler's Creek Community Development District #1  
 Forest Creek Community Development District  
 Greyhawk Landing Community Development District  
 Heritage Isle at Viera Community Development District  
 Highlands Community Development District  
 K-Bar Ranch Community Development District  
 K-Bar Ranch II Community Development District  
 Meadow Pointe II Community Development District  
 Mediterra Community Development District  
 Mirabella Community Development District  
 Palm River Community Development District  
 Portofino Springs Community Development District  
 Scenic Highway Community Development District  
 South Shore Corporate Park Community Development District  
 Southaven Community Development District  
 Southern Hills Plantation II Community Development District  
 Spring Ridge Community Development District  
 Sterling Hill Community Development District  
 Suncoast Community Development District  
 Talavera Community Development District  
 The Crossings at Fleming Island Community Development District  
 The Woodlands Community Development District  
 Toscana Isles Community Development District  
 Town of Kindred Community Development District  
 Trails Community Development District  
 Treeline Preserve Community Development District  
 Trout Creek Community Development District  
 University Square Community Development District  
 University Village Community Development District  
 Valencia Water Control District  
 Venetian Community Development District  
 Watergrass II Community Development District  
 Waterlefe Community Development District  
 Westridge Community Development District  
 Wiregrass Community Development District  
 Wiregrass II Community Development District

## **Service Approach**



### Service Approach

Our audit will be segmented as follows:

Phase 1:	Audit Planning
Phase 2:	Evaluation and Testing of Internal Controls
Phase 3:	Substantive Testing
Phase 4:	Reporting

#### Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

#### Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.







### **Service Approach - Continued**

#### **Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued**

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

#### **Phase 3: Substantive Testing**

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

#### **Phase 4: Reporting**

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with "Government Auditing Standards"
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

## Cost Proposal



### Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2020, with the option of two additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDermitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Year Ended</u>	<u>Audit Fee</u>
September 30, 2020	\$4,000
September 30, 2021	\$4,000
September 30, 2022	\$4,000

**2E.**

## Summary Sheet for Auditing Proposals FY 2020

Firm Name <sup>(1)</sup>	Ability of Personnel (20 points)	Proposer's Experience (20 points)	Understanding of Scope of Work (20 points)	Ability to Furnish Required Services (20 points)	Fee (20 points)
Berger, Toombs, Elam, Gaines, & Frank	Offices are located in Fort Pierce and Stuart. Proposal includes profiles of firm, staff and government experience, and peer review certificate. Professional staff of 28; 12 with experience serving governmental entities. Proposed staff, 1 Audit manager, 1 Audit partner, 1 Senior accountant, 1-2 Staff accountants. Firm supports ongoing training of staff (CPEs)	Presently audit over 75 Community Development Districts in Florida, with extensive experience in auditing CDD's and water control districts; Has performed audits of over 900 CDD's. No disciplinary actions taken; no Federal or State desk reviews of audits in the last 3 years and no litigations. Both staff and the firm hold memberships in key professional governmental organizations.	Proposal indicates an understanding of the need for extensive governmental experience in providing audit services in accordance with stringent requirements and within critical time constraints.	Firm is 69 years in existence, providing audit services continually for 30. Also Majority of audit docs stored electronically on several servers and backed up on tape and on laptops in case of emergency.	2020=4,985 2021=4,985 2022=4,985 Total=14,955
Carr, Riggs & Ingram	Office are located in Miramar Beach, Florida as well as in 9 other states. Provided references, team profiles and peer review. Firm supports ongoing training. (CPE's) Audit solution team of 3 partners and 3 managers.	Providing auditing services for over 450 government entities, nationwide. Some medium to large municipalities No disciplinary action or litigation. Both staff and the firm hold memberships in key professional governmental organizations.	Proposal states standard audit approach in 4 stages: planning, strategy, execution, report.	Firm is founded in 1997 and has consistent growth. Records kept electronically.	2020=6,000 2021=6,100 2022=6,250 Total=18,350
Grau & Associates	Office located in Boca Raton; Provided references, team profiles and peer review certificate. Professional staff of 15 including 2 partners and 13 professionals . Firm supports ongoing training of staff (CPEs). Proposed staff, 1 Engagement Partner, 1 Audit manager, 1 senior accountant. IT consultant as needed.	Currently providing auditing services for over 300 governmental entities. Last year, performed in excess of 19,000 hours of services for the Public Sector; No disciplinary actions taken, and no litigations. Both staff and the firm hold memberships in key professional governmental organizations.	Propasal states extensive governmental experience and specifies audit approach in 3 phases from Preliminary Planning, Execution of Audit, and Completion and Delivery	Firm found in 2005 with consistent growth. Majority of audit docs stored electronically on several servers and backed up. Laptops are used in case of emergency.	2020=5,000 2021=5,100 2022=5,200 Total=15,300
McDermitt Davis & Company, LLC	Offices are located in Orlando, FL Provided references, staff resumes and peer review. Professional staff of 31 including 10 governmental audit staff; Firm supports ongoing training (CPE's); Proposed staff 1 engagement partner, 2 audit managers, 1 IT specialist.	Proving audit services for over 50 community development districts in Florida and 17 municipalities. Recent and continuous experience in Florida. No disciplinary actions taken, and no litigations. Both staff and the firm hold memberships in key professional governmental organizations.	Proposal states standard audit approach in 4 stages: planning, evaluation and testing of internal controls, substantive testing of financial data, reporting.	Firm founded in 1984 Low turnover, History of continuity of engagement staff. Documents stored electronically and backed up.	2020=4,000 2021=4,000 2022=4,000 Total=12,000

Notes

(1) Firms are listed alphabetically.

**Heritage Oak Park CDD**

Ranking Sheet for Auditing Proposals FY 2020

<b>Firm Name <sup>(1)</sup></b>	<b>Ability of Personnel (20 points)</b>	<b>Proposer's Experience (20 points)</b>	<b>Understanding of Scope of Work (20 points)</b>	<b>Ability to Furnish Required Services (20 points)</b>	<b>Fee (20 points)</b>	<b>Ranking</b>
Berger, Toombs, Elam, Gaines, & Frank					16	
Carr, Riggs & Ingram					13	
Grau & Associates					16	
McDirmit Davis					20	

Notes

(1) Firms are listed alphabetically.

# **Regular Meeting**

# **Fourth Order of Business**



**4A.**

**MINUTES OF MEETING  
HERITAGE OAK PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Heritage Oak Park Community Development District was held on Thursday, September 17, 2020 at 10:00 a.m. at the Heritage Oak Park Lodge, 19520 Heritage Oak Boulevard, Port Charlotte, Florida, Call-In Number 800-747-5150; Access Code 2836125.

Present and constituting a quorum were:

Brian Bitgood	Chairperson
Paul Falduto, Jr.	Vice Chairperson
Edward Carey	Assistant Secretary
Kent Weeks	Assistant Secretary

Also present were:

Robert Koncar	District Manager
Michelle Egan	Project Manager
Residents	

*The following is a summary of the minutes and actions taken at the September 17, 2020 meeting of the Heritage Oak Park CDD Board of Supervisors.*

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

- Mr. Bitgood called the meeting to order and Mr. Koncar called the roll.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

- The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Audience Comments on Agenda Items**

- An audience member had a question about Audience Comments.

**FOURTH ORDER OF BUSINESS**

**Approval of Consent Agenda**

- A. Approval of the Minutes of the August 20, 2020 Meeting**
- B. Financial Statements and Check Register**

- There being no questions or comments,

On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor the Consent Agenda, was approved.

**FIFTH ORDER OF BUSINESS**

**New Business**

**A. Discussion on Board Vacancy**

- Mr. Bitgood noted we have a Board vacancy. Mr. Bell submitted his resignation last month. The last time we had a vacancy, we asked for resumes. They were presented to the Board and the Board voted on them.
- Mr. Falduto felt it is a good idea to have resumes submitted. Mr. Bell’s Seat #3 expires in 2022. He suggested people have their resumes in by the November meeting.
- Mr. Bitgood noted it would have to be in December.
- Mr. Koncar noted two weeks after the elections, you can swear in new Board members.

On MOTION by Mr. Falduto seconded by Mr. Weeks with all in favor having interested parties submit resumes for the vacant Board seat by November 5, 2020, was approved.

**B. Activities**

- Mr. Falduto asked for a motion to suspend all community events through December 31<sup>st</sup>.

Mr. Falduto MOVED to suspend all community events through December 31, 2020 and Mr. Weeks seconded the motion.

- Mr. Falduto noted we had a party around the grass by the pond on August 16, 2020. On August 24, 2020 we found out there was a person at that event who subsequently tested positive for COVID-19. We put out notification to the Park. All staff had to be tested, resulting in not being able to have normal operating hours.
- He noted we had a Labor Day Celebration set up. That was subsequently shuttered.
- With the safety of the Park and its residents in mind, noting he enjoys doing parties and events, but out of concern for residents and employees, he felt that is the proper way to go. The CDC Director said yesterday we may not see an effective vaccine until next year. Dr. Fauci has been stating now is not the time to relax; now is the time to hunker down.
- Mr. Carey noted the only provision he would make is if something significant changes between now and December 31, 2020, the Board should reconsider.
- Mr. Bitgood noted we have three more meetings where we can rescind that in a motion.
- Mr. Weeks asked what do we mean when we say all activities in the Park?

- Mr. Falduto noted dances, cook-outs, CDD activities that would normally be put on by the CDD. We are not talking about the pool, the weight room, the tennis courts, which would all stay the same. At some point, we are going to have to look at the rules for the bocce program noting the bocce program does not start until January 2021.

On VOICE vote with all in favor the prior motion, was approved.

**SIXTH ORDER OF BUSINESS**

**Old Business**

**A. Opening of Facilities**

- Mr. Bitgood noted people want to have the chairs put up by the pool, but what people do not seem to understand is even though the County has opened certain places, their policy is the same. There are no social gatherings. If you use the pool, for example, you get a chair, you put your things on the chair, but you cannot sit and enjoy the sunshine. You go into the swimming pool, get out and you are done.
- As far as the Lodge goes, all our tables, except for the big white ones, are 4' in diameter, which does not allow for social distancing. If you are inside, it is one situation, if you are outside and using the lanai, with the open air and the air moving, it is a different situation. At this point, he prefers to keep the buildings closed as they have been.
- Mr. Koncar noted at a minimum the District should be taking all the precautions they can. If we find that we have not and it is not in accordance with CDC guidelines or county guidelines, liability insurance for the District will not apply. He felt, as the Board is discussing, it is important to take this seriously. Your liability insurance does not cover the District in the event we are not in accordance with CDC guidelines or local county guidelines.
- Mr. Bitgood noted after we found out somebody tested positive for COVID-19, we sanitized this building and the Sports Bar because somebody had gotten into the Sports Bar. It cost the District \$1,250 to sanitize it correctly. If we open this up, we will have to do that on a regular basis. It is not in the budget. He does not want to spend that much money. We have other facilities we can use.
- Ms. Egan noted the reason why it is an extra cost for these two buildings is because the buildings are open and are regularly fogged and sanitized.

**B. Pool Repairs**

- Ms. Egan noted we were looking for an October 1<sup>st</sup> start date, but that is not going to happen. She and Mr. Bitgood met with the pool contractor. We are hoping for a mid-October start date. We are waiting for firm dates on supplies and contracts to be done before she announces dates because she does not want to tell everyone it will start tomorrow, and we will not start for another six weeks and we shut everything down. She asked for a two to three-week lead time to let the community know what is going on.
- Ms. Egan noted they must remove all the pavers around the entire area, do all the work, resurface the pool, empty the pool, do the work and then refill it.
- Mr. Bitgood noted just to coordinate the work takes three days.
- Ms. Egan noted we will still have access to the Fitness Center and the library. She explained how to get from one place to the other. The walkway may have to be closed. The parking lot will be closed temporarily. They will start work at 7:30 a.m.
- Ms. Egan noted all this information will be on the website and the bulletin board.
- Mr. Bitgood noted the contractor is having trouble with his suppliers. A lot of people have been laid off and as a result, everything has been stretched out.
- Mr. Bitgood noted another problem we are having is two drainage issues we have been working on. We are trying to get the contractor out here to walk the property.

**SEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

- There being no report, the next item followed.

**B. Engineer**

- There being no report, the next item followed.

**C. Manager**

**i. Appointment of an Audit Committee**

- Mr. Koncar noted every three years the Statute suggests we do an RFP for auditing services. Every year the law requires that your financials be audited by an independent auditor who does not work for the CDD; they work directly for the Board. It is time to do the RFP again. He asked the Board to approve a motion to allow us to submit an RFP for auditing services.

Mr. Falduto MOVED to authorize an RFP for auditing services for the District and Mr. Carey seconded the motion.

- Mr. Weeks asked when can the Board start spending the money from the loan?
- Mr. Koncar noted when the Board approves a final proposal, we would submit a requisition; the bank that holds your money would honor that requisition. Then that requisition would be approved, and we would start doing the drawdowns for the pool. As you do each project, that is how the projects are done. The Board approves whatever the project is, we do a bid, and then we submit the drawdowns directly to the bank after the Board approves.

On VOICE vote with all in favor the prior motion was approved.

- Mr. Koncar noted the next item is to appoint an Audit Selection Committee to evaluate the proposals. It can be the Board of Supervisors if you want.

On MOTION by Mr. Falduto seconded by Mr. Weeks with all in favor the Board of Supervisors was appointed as the Audit Selection Committee

**ii. Approval of the Evaluation Criteria**

- Mr. Koncar noted final item dealing with the Audit is to approve the evaluation criteria as shown in the agenda package and includes proposer’s experience and price.

On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor the evaluation criteria for selection of the auditor was approved.

**iii. Discussion on Proposed New Assessment Methodology**

- Mr. Koncar noted at the last Board meeting, the Board requested we get a proposal for doing an O&M and Debt Service Methodology. We provided copies of that to you.
- For the O&M Assessment Methodology, the consultant is requesting \$5,000 for that.
- For the Debt Service Assessment Methodology, the consultant is requesting \$7,500.
- Mr. Koncar pointed out you are current in your 2021 budget with your O&M part of the budget. The O&M part of the budget is based on ERUs, one per residential unit, so a

single-family home is assessed the same on the O&M part of the budget as multi-family; there is no difference there. The difference is on the debt service side.

- We have this proposal and if you want to take the time to review it and we can discuss it at the next Board meeting.
- Mr. Bitgood asked that this item be placed on the next meeting agenda.

**EIGHTH ORDER OF BUSINESS**

**On-Site Administration Report – Project Updates**

- Mr. Bitgood noted last week we hooked up our sound system. They were here yesterday. Except for the phone line, the system seems to be working.

**NINTH ORDER OF BUSINESS**

**Supervisor Requests**

- Mr. Weeks noted we have a tree near me going into the lake.
- Ms. Egan noted she already spoke to Jeff at Artistree about this. They will take care of it. It looks like it was hit by lightning.
- Mr. Falduto noted he asked that we start looking into RFPs for the irrigation system.
- Mr. Bitgood noted when we start doing the drainage, that will be a major impact. We started the process and we must get the Engineer involved.

**TENTH ORDER OF BUSINESS**

**Audience Comments**

- An audience member commented on the sidewalks, the pool and postings on the website.
- Another audience member commented when the Board gives their own opinion, they should say it is their opinion. When they say there are serious concerns, what is that number, 600 people or just 6 people sharing concerns and what are the serious concerns.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

- There not being any, the next item followed.

On MOTION by Mr. Falduto seconded by Mr. Carey with all in favor, the meeting was adjourned.

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Secretary

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Brian Bitgood  
Chairman

**4B.**



**HERITAGE OAK PARK**  
Community Development District  
*Financial Report*  
*September 30, 2020*

Prepared by



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**HERITAGE OAK PARK**  
Community Development District

**Financial Statements**

(Unaudited)

**September 30, 2020**

**Balance Sheet**  
September 30, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>IRRIGATION FUND</b>	<b>SERIES 2020 DEBT SERVICE FUND</b>	<b>SERIES 2020 CAPITAL PROJECTS FUND</b>	<b>TOTAL</b>
<b>ASSETS</b>					
Cash - Checking Account	\$ 307,317	\$ -	\$ -	\$ -	\$ 307,317
Cash On Hand/Petty Cash	200	-	-	-	200
Accounts Receivable - Other	773	127	-	-	900
Allow -Doubtful Accounts	(1,226)	(102)	-	-	(1,328)
Assessments Receivable	1,226	102	-	-	1,328
Due From Other Funds	226,460	-	-	-	226,460
Investments:					
Money Market Account	51,714	-	-	-	51,714
Cost of Issuance Fund	-	-	-	3,000	3,000
Reserve Fund	-	-	18,548	-	18,548
Deposits	8,200	-	-	-	8,200
<b>TOTAL ASSETS</b>	<b>\$ 594,664</b>	<b>\$ 127</b>	<b>\$ 18,548</b>	<b>\$ 3,000</b>	<b>\$ 616,339</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 6,052	\$ 1,278	\$ -	\$ -	\$ 7,330
Accrued Expenses	-	5,000	-	-	5,000
Sales Tax Payable	4	-	-	-	4
Deposits	6,955	-	-	-	6,955
Due To Other Funds	-	226,460	-	-	226,460
<b>TOTAL LIABILITIES</b>	<b>13,011</b>	<b>232,738</b>	<b>-</b>	<b>-</b>	<b>245,749</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Deposits	8,200	-	-	-	8,200
<b>Restricted for:</b>					
Debt Service	-	-	18,548	-	18,548
Capital Projects	-	-	-	3,000	3,000
<b>Assigned to:</b>					
Operating Reserves	120,817	-	-	-	120,817
Reserves - Arbor	2,500	-	-	-	2,500
Reserves -Roads & Streetlights	98,550	-	-	-	98,550
Reserves - Roof	85,000	-	-	-	85,000
Reserves - Swimming Pools	28,975	-	-	-	28,975
<b>Unassigned:</b>	<b>237,611</b>	<b>(232,611)</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 581,653</b>	<b>\$ (232,611)</b>	<b>\$ 18,548</b>	<b>\$ 3,000</b>	<b>\$ 370,590</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 594,664</b>	<b>\$ 127</b>	<b>\$ 18,548</b>	<b>\$ 3,000</b>	<b>\$ 616,339</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 BUDGET	SEP-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ 5,000	\$ 5,000	\$ 1,350	\$ (3,650)	27.00%	\$ 417	\$ 15
Interlocal Agreement	3,000	3,000	3,000	-	100.00%	750	750
Room Rentals	500	500	2,949	2,449	589.80%	-	-
Recreational Activity Fees	50,500	50,500	31,238	(19,262)	61.86%	4,208	400
Special Assmnts- Tax Collector	802,073	802,073	802,071	(2)	100.00%	-	-
Special Assmnts- Discounts	(32,083)	(32,083)	(29,221)	2,862	91.08%	-	-
Other Miscellaneous Revenues	300	300	2,523	2,223	841.00%	-	-
Gate Bar Code/Remotes	1,000	1,000	674	(326)	67.40%	28	28
Access Cards	600	600	246	(354)	41.00%	23	23
Insurance Reimbursements	-	-	28,275	28,275	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>830,890</b>	<b>830,890</b>	<b>843,105</b>	<b>12,215</b>	<b>101.47%</b>	<b>5,426</b>	<b>1,216</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
P/R-Board of Supervisors	12,000	12,000	10,800	1,200	90.00%	1,000	800
FICA Taxes	918	918	826	92	89.98%	77	61
ProfServ-Engineering	3,000	3,000	15,420	(12,420)	514.00%	-	-
ProfServ-Legal Services	4,000	4,000	9,563	(5,563)	239.08%	333	1,114
ProfServ-Mgmt Consulting Serv	63,637	63,637	63,637	-	100.00%	5,303	5,303
ProfServ-Special Assessment	10,788	10,788	10,788	-	100.00%	-	-
Auditing Services	5,750	5,750	5,700	50	99.13%	-	-
Communication/Freight - Gen'l	900	900	1,377	(477)	153.00%	75	84
Insurance - General Liability	9,199	9,199	9,851	(652)	107.09%	-	-
R&M-ADA Compliance	3,065	3,065	3,264	(199)	106.49%	-	-
Legal Advertising	1,100	1,100	3,378	(2,278)	307.09%	-	104
Miscellaneous Services	1,200	1,200	195	1,005	16.25%	100	4
Misc-Bank Charges	2,400	2,400	1,532	868	63.83%	-	-
Misc-Assessmnt Collection Cost	16,041	16,041	15,457	584	96.36%	-	-
Office Supplies	360	360	15	345	4.17%	-	-
Annual District Filing Fee	175	175	175	-	100.00%	-	-
<b>Total Administration</b>	<b>134,533</b>	<b>134,533</b>	<b>151,978</b>	<b>(17,445)</b>	<b>112.97%</b>	<b>6,888</b>	<b>7,470</b>
<b>Other Public Safety</b>							
R&M-Gate	2,500	2,500	4,745	(2,245)	189.80%	208	98
R&M-Gatehouse	1,200	1,200	18	1,182	1.50%	-	-
R&M-Security Cameras	2,000	2,000	969	1,031	48.45%	-	-
<b>Total Other Public Safety</b>	<b>5,700</b>	<b>5,700</b>	<b>5,732</b>	<b>(32)</b>	<b>100.56%</b>	<b>208</b>	<b>98</b>
<b>Field</b>							
Contracts-Mgmt Services	117,483	117,483	117,483	-	100.00%	9,790	9,790
Contracts-Lake and Wetland	6,120	6,120	6,120	-	100.00%	510	510
Contracts-Landscape	86,515	86,515	86,515	-	100.00%	7,210	7,210
Utility - General	38,400	38,400	38,027	373	99.03%	3,200	2,618
Utility - Water & Sewer	9,000	9,000	8,795	205	97.72%	750	449
Insurance - General Liability	30,000	30,000	33,606	(3,606)	112.02%	-	-
R&M-Drainage	10,000	10,000	5,370	4,630	53.70%	-	-
R&M-Entry Feature	5,000	5,000	2,500	2,500	50.00%	-	-
R&M-Lake	22,100	22,100	20,687	1,413	93.61%	-	-
R&M-Plant Replacement	3,500	3,500	5,946	(2,446)	169.89%	382	382
R&M-Trees and Trimming	6,000	6,000	4,860	1,140	81.00%	-	-
Misc-Special Projects	10,930	10,930	9,230	1,700	84.45%	-	-
Misc-Hurricane Expense	5,000	5,000	-	5,000	0.00%	-	-
Misc-Contingency	5,000	5,000	4,322	678	86.44%	380	380
Capital Outlay	5,000	5,000	3,075	1,925	61.50%	-	-
<b>Total Field</b>	<b>360,048</b>	<b>360,048</b>	<b>346,536</b>	<b>13,512</b>	<b>96.25%</b>	<b>22,222</b>	<b>21,339</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 BUDGET	SEP-20 ACTUAL
<b>Road and Street Facilities</b>							
R&M-Parking Lots	500	500	-	500	0.00%	-	-
R&M-Roads & Alleyways	4,000	4,000	1,971	2,029	49.28%	781	781
R&M-Sidewalks	4,000	4,000	380	3,620	9.50%	-	-
R&M-Streetlights	5,000	5,000	1,673	3,327	33.46%	-	-
Misc-Contingency	3,000	3,000	-	3,000	0.00%	-	-
Cap Outlay - Sidewalk Impr	10,000	10,000	-	10,000	0.00%	-	-
Cap Outlay - Streetlight Impr	5,000	5,000	-	5,000	0.00%	-	-
Reserve - Roads & Streetlights	5,369	5,369	52,485	(47,116)	977.56%	-	-
<b>Total Road and Street Facilities</b>	<b>36,869</b>	<b>36,869</b>	<b>56,509</b>	<b>(19,640)</b>	<b>153.27%</b>	<b>781</b>	<b>781</b>
<b>Parks and Recreation - General</b>							
Contracts-Mgmt Services	72,807	72,807	72,807	-	100.00%	6,067	6,067
Contracts-Janitorial Services	18,960	18,960	18,960	-	100.00%	1,580	1,580
Contracts-Pools	10,800	10,800	10,800	-	100.00%	900	900
Contracts-Pest Control	1,100	1,100	1,048	52	95.27%	-	-
Communication - Telephone	8,100	8,100	8,142	(42)	100.52%	675	687
R&M-Clubhouse	58,935	58,935	67,340	(8,405)	114.26%	4,911	3,170
R&M-Parks	12,000	12,000	12,246	(246)	102.05%	-	-
R&M-Pools	6,000	6,000	6,872	(872)	114.53%	500	512
R&M - Tennis Courts	2,500	2,500	752	1,748	30.08%	-	-
Miscellaneous Services	2,400	2,400	2,397	3	99.88%	200	132
Misc-Holiday Decor	750	750	491	259	65.47%	-	-
Misc-Cable TV Expenses	1,028	1,028	3,097	(2,069)	301.26%	86	294
Office Supplies	2,160	2,160	3,310	(1,150)	153.24%	180	170
Op Supplies - General	2,700	2,700	2,958	(258)	109.56%	225	272
Cap Outlay - Equipment	8,000	8,000	1,091	6,909	13.64%	1,091	1,091
Cap Outlay-Clubhouse	27,500	27,500	30,520	(3,020)	110.98%	-	-
Reserve - Roof	5,000	5,000	5,000	-	100.00%	-	-
Reserve - Swimming Pools	2,500	2,500	-	2,500	0.00%	-	-
<b>Total Parks and Recreation - General</b>	<b>243,240</b>	<b>243,240</b>	<b>247,831</b>	<b>(4,591)</b>	<b>101.89%</b>	<b>16,415</b>	<b>14,875</b>
<b>Special Recreation Facilities</b>							
Miscellaneous Services	4,500	4,500	1,065	3,435	23.67%	375	-
Misc-Event Expense	21,000	21,000	16,054	4,946	76.45%	1,750	50
Misc-Social Committee	24,000	24,000	16,609	7,391	69.20%	2,000	-
Misc-Trips and Tours	500	500	-	500	0.00%	-	-
Office Supplies	500	500	386	114	77.20%	42	-
<b>Total Special Recreation Facilities</b>	<b>50,500</b>	<b>50,500</b>	<b>34,114</b>	<b>16,386</b>	<b>67.55%</b>	<b>4,167</b>	<b>50</b>
<b>TOTAL EXPENDITURES</b>	<b>830,890</b>	<b>830,890</b>	<b>842,700</b>	<b>(11,810)</b>	<b>101.42%</b>	<b>50,681</b>	<b>44,613</b>
Excess (deficiency) of revenues							
Over (under) expenditures	-	-	405	405	0.00%	(45,255)	(43,397)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	-	11,506	11,506	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>11,506</b>	<b>11,506</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ -	\$ -	\$ 11,911	\$ 11,911	0.00%	\$ (45,255)	\$ (43,397)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>569,742</b>	<b>569,742</b>	<b>569,742</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ 569,742</b>	<b>\$ 569,742</b>	<b>\$ 581,653</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 BUDGET	SEP-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ 24	\$ 24	\$ 6	\$ (18)	25.00%	\$ -	\$ -
Special Assmnts- Tax Collector	133,974	133,974	133,971	(3)	100.00%	-	-
Special Assmnts- Discounts	(5,359)	(5,359)	(4,879)	480	91.04%	-	-
Other Miscellaneous Revenues	3,500	3,500	-	(3,500)	0.00%	-	-
<b>TOTAL REVENUES</b>	<b>132,139</b>	<b>132,139</b>	<b>129,098</b>	<b>(3,041)</b>	<b>97.70%</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
Misc-Assessmnt Collection Cost	2,679	2,679	2,582	97	96.38%	-	-
<b>Total Administration</b>	<b>2,679</b>	<b>2,679</b>	<b>2,582</b>	<b>97</b>	<b>96.38%</b>	<b>-</b>	<b>-</b>
<b>Field</b>							
Contracts-Irrigation	49,500	49,500	45,900	3,600	92.73%	4,125	3,825
R&M-Irrigation	72,800	72,800	119,373	(46,573)	163.97%	6,067	5,000
R&M-Pumps	2,160	2,160	10,404	(8,244)	481.67%	-	2,343
Capital Outlay	5,000	5,000	20,498	(15,498)	409.96%	-	-
<b>Total Field</b>	<b>129,460</b>	<b>129,460</b>	<b>196,175</b>	<b>(66,715)</b>	<b>151.53%</b>	<b>10,192</b>	<b>11,168</b>
<b>TOTAL EXPENDITURES</b>	<b>132,139</b>	<b>132,139</b>	<b>198,757</b>	<b>(66,618)</b>	<b>150.42%</b>	<b>10,192</b>	<b>11,168</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	(69,659)	(69,659)	0.00%	(10,192)	(11,168)
Net change in fund balance	\$ -	\$ -	\$ (69,659)	\$ (69,659)	0.00%	\$ (10,192)	\$ (11,168)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>(162,952)</b>	<b>(162,952)</b>	<b>(162,952)</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ (162,952)</b>	<b>\$ (162,952)</b>	<b>\$ (232,611)</b>				

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 BUDGET	SEP-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Special Assmnts- Tax Collector	180,000	180,000	180,000	-	100.00%	-	-
Special Assmnts- Discounts	(7,200)	(7,200)	(6,548)	652	90.94%	-	-
<b>TOTAL REVENUES</b>	<b>172,800</b>	<b>172,800</b>	<b>173,452</b>	<b>652</b>	<b>100.38%</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>Administration</b>							
Misc-Assessmnt Collection Cost	3,600	3,600	3,469	131	96.36%	-	-
<b>Total Administration</b>	<b>3,600</b>	<b>3,600</b>	<b>3,469</b>	<b>131</b>	<b>96.36%</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>							
Principal Debt Retirement	196,028	196,028	196,028	-	100.00%	-	-
Interest Expense	10,388	10,388	10,642	(254)	102.45%	-	-
<b>Total Debt Service</b>	<b>206,416</b>	<b>206,416</b>	<b>206,670</b>	<b>(254)</b>	<b>100.12%</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>210,016</b>	<b>210,016</b>	<b>210,139</b>	<b>(123)</b>	<b>100.06%</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues Over (under) expenditures	(37,216)	(37,216)	(36,687)	529	98.58%	-	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers-Out	-	-	(11,506)	(11,506)	0.00%	-	-
Contribution to (Use of) Fund Balance	(37,216)	-	-	-	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(37,216)</b>	<b>-</b>	<b>(11,506)</b>	<b>(11,506)</b>	<b>30.92%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (37,216)	\$ (37,216)	\$ (48,193)	\$ (10,977)	129.50%	\$ -	\$ -
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>48,193</b>	<b>48,193</b>	<b>48,193</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ 10,977</b>	<b>\$ 10,977</b>	<b>\$ -</b>				



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 BUDGET	SEP-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%	-	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Debt Proceeds	-	-	18,548	18,548	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>18,548</b>	<b>18,548</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ -	\$ -	\$ 18,548	\$ 18,548	0.00%	\$ -	\$ -
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,548</b>	<b>\$ 18,548</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 BUDGET	SEP-20 ACTUAL
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
<b>Physical Environment</b>							
Cost of Issuance	-	-	78,700	(78,700)	0.00%	-	18,500
<b>Total Physical Environment</b>	<b>-</b>	<b>-</b>	<b>78,700</b>	<b>(78,700)</b>	<b>0.00%</b>	<b>-</b>	<b>18,500</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>78,700</b>	<b>(78,700)</b>	<b>0.00%</b>	<b>-</b>	<b>18,500</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	(78,700)	(78,700)	0.00%	-	(18,500)
<b>OTHER FINANCING SOURCES (USES)</b>							
Debt Proceeds	-	-	81,700	81,700	0.00%	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>81,700</b>	<b>81,700</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ -	\$ -	\$ 3,000	\$ 3,000	0.00%	\$ -	\$ (18,500)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>				

**Notes to the Financial Statements  
September 2020**

**Financial Overview / Highlights**

- ▶ Total General Fund revenues are at approximately 101.3% of the Annual Budget.
- ▶ Total General Fund expenditures are at approximately 96.9% of the Annual Budget.

**Balance Sheet**

Account Name	Annual Budget	YTD Actual	Explanation
<b>Assets</b>			
Accounts Receivable-Other		900	Accrued Interlocal agreement-4th Qtr 2020, HOA purchases to be reimbursed (\$150).
Allowance-Doubtful Accounts		(1,328)	Allowance for assessments uncollected from FY 2013.
Assessments Receivable		1,328	Assessments uncollected from FY 2013.
Due From Other Funds		226,460	Due from Irrigation Fund to General Fund
Deposits		8,200	Deposits with FPL for sprinkler pumps and street lights.
<b>Liabilities</b>			
Accounts Payable		7,330	Invoices for current month but not paid in current month.
Accrued Expenses		5,000	Irrigation
Sales Tax Payable		4	Sales Tax for the access fees
Deposits		6,955	Balance of Fitness Room key deposits to be reimbursed.
Due to Other Funds		226,460	Due to the General fund from the Irrigation fund

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<b>General Fund 001</b>				
<b>Revenues</b>				
Room Rentals	500	2,949	589.80%	Rental of Sports Bar and Lounge less Sales Tax paid.
Recreational Activity Fee	50,500	31,238	61.86%	Revenues from Activities in the District.
Special Assessments-Tax Collector	802,073	802,071	100.00%	Collections were at 100% at this time last year.
Other Misc Revenue	300	2,523	841.00%	Garage payments #29-32 (paid off), Comcast refund, HOA copy machine reimbursements.
Gate Bar Codes/Remotes	1,000	674	67.40%	Gate Openers less sales tax paid.
Access Cards	600	246	41.00%	Access cards less sales tax paid.
Insurance Reimbursements	-	28,275	0.00%	PGIT insurance - Leaking fire sprinkler caused water damage
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
ProfServ-Engineering	3,000	15,420	514.00%	General engineering services for pool deck and clubhouse accoustics project.
ProfServ-Legal Services	4,000	9,563	239.08%	Legal services for rule making, roofing project, landscape contracts.
ProfServ-Special Assessment	10,788	10,788	100.00%	Assessment roll preparation fees.
Auditing Services	5,750	5,700	99.13%	Audit is final.
Communication/Freight - Gen'l	900	1,377	153.00%	IMS charges, FedEx charges, postage for mailing FY 19 taxes, annual mailings.
Insurance-General Liability	9,199	9,851	107.09%	Insurance paid in full for year includes new increase for revised valuations
R&M-ADA Compliance	3,065	3,264	106.49%	Webhosting for the year and onboarding of the ADA compliance for website, compliance shield, accessibility policy, tech audit
Legal Advertising	1,100	3,274	297.64%	Meeting and workshop notices for year, RFP's for auditor & pool repair, meeting change, qualifying period for candidates
<b><u>Public Safety</u></b>				
R&M-Gate	2,500	4,745	189.80%	Garage door/gate loop detectors, gate arm brackets, gate remotes, service calls, DoorKing Gate Server, electrical repairs, mega barrier arm gear box/motors, DoorKing,

**Notes to the Financial Statements  
September 2020**

**Variance Analysis (continued)**

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
<b>Expenditures (continued)</b>				
<b><u>Field</u></b>				
Utility Services - Water & Sewer	9,000	8,795	97.72%	Monthly Water / Sewer utilities plus Annual Fire Protection fee (\$1,600)
Insurance-General Liability	30,000	33,606	112.02%	Insurance paid in full for year includes new increase for revised valuations
R&M-Plant Replacement	3,500	5,946	169.89%	Hedge row replacement
<b><u>Road &amp; Street</u></b>				
Reserves-Roads & Streetlights	5,369	52,485	977.56%	Concrete road edging, asphalt paving various areas, install 1 light pole & fixture
<b><u>Parks &amp; Recreation</u></b>				
Contracts-Pest Control	1,100	1,048	95.27%	Pest control and subterranean paid for year
Communication-Telephone	8,100	8,142	100.52%	Phone services for the Lodge/Sports Bar slightly more than expected.
R&M-Clubhouse	58,935	67,340	114.26%	Lodge roof repair, replace fixture under canopy at clubhouse, final balance of painting project, inspected and repaired roof, Ring hallway cameras, office desk chairs, hallway mats, deposit for Lodge accoustical panels, installed 8 light fixtures, locks & keys, new solid office doors, accoustical panels installed, installed 8 new fixtures, emergency call for water leaks, delivery and setup of new tables & chairs, restoration repair of damage caused by leaking fire sprinkler, fire alarm inspection. replace broken glass in door.
R&M-Parks	12,000	12,246	102.05%	Fitness center rules sign, light fixture repairs, inspected/repared roof, straighten tennis court lights, pickleball nets, sand for pool deck pavers, accoustical panels, bocce court supplies, bookshelves for library, fabric re-wrap, storage bins, ground lights by sports bar.
R&M-Pools	6,000	6,872	114.53%	Pool perfect, investigate swimming pool deck, inspect heaters, repair chemical feeder, acid wash DE grids, pool motor and seal plate installation, Stenner pump chemical feeder, repaired cracked tile
Miscellaneous Services	2,400	2,397	99.88%	Shirts, office chairs, misc supplies, Xmas gift cards for employees, portable sound system
Misc-Cable TV Expenses	1,028	3,097	301.26%	Changed services to higher speed internet in January
Office Supplies	2,160	3,310	153.24%	Copier lease, office supplies, stamps, Supv. computer repair
Op Supplies-General	2,700	2,958	109.56%	Supplies for cleaning and other general use items
Cap Outlay - Equipment	8,000	1,091	13.64%	
Cap Outlay - Clubhouse	27,500	30,520	110.98%	Clubhouse furniture and cornice boards
Reserve - Roof	5,000	5,000	100.00%	Inspected and repaired roofs
<b>Irrigation Fund 002</b>				
<b>Revenues</b>				
Special Assessments-Tax Collector	133,974	133,971	100.00%	Collections were at 100% at this time last year.
<b>Expenditures</b>				
<b><u>Field</u></b>				
R&M-Irrigation	72,800	119,373	163.97%	Monthly irrigation service and mainline breaks including new mainline from Heritage Oak Blvd to Main Gate (\$15,000), subscription for 5yr warranty on controllers
R&M-Pumps	2,160	10,404	481.67%	Monthly pump maintenance and pull pump to re-wire, control box for Pump 8
Capital Outlay	5,000	20,498	409.96%	Replace 5Hp Submersible Pump #6/ Motor/ Control Box/ Check Valve

**HERITAGE OAK PARK**

Community Development District

**Supporting Schedules**

**September 30, 2020**

**Non-Ad Valorem Special Assessments - Charlotte County Tax Collector  
Monthly Collection Distributions  
For the Fiscal Year Ending September 30, 2020**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION		
					General Fund Assessments	Irrigation Fund Assessments	Debt Service Fund Assessments
Assessments Levied				\$1,116,042	\$802,071	\$133,971	\$180,000
Allocation %				100%	72%	12%	16%
11/08/19	\$ 32,497	\$ 1,354	\$ 663	\$ 34,514	\$ 24,754	\$ 4,135	\$ 5,625
11/15/19	12,120	505	247	12,872	9,252	1,545	2,075
11/21/19	92,631	3,860	1,890	98,382	70,550	11,784	16,047
11/27/19	96,752	4,031	1,975	102,758	74,007	12,362	16,389
12/05/19	140,796	5,866	2,873	149,535	107,548	17,964	24,024
12/12/19	319,502	13,313	6,520	339,335	244,008	40,758	54,570
12/27/19	107,710	4,488	2,198	114,396	82,113	13,716	18,567
01/09/20	121,468	5,061	2,479	129,008	92,715	15,486	20,807
02/12/20	32,431	1,003	662	34,095	24,505	4,093	5,497
03/12/20	15,624	319	319	16,261	11,687	1,952	2,622
04/09/20	30,028	303	613	30,944	22,185	3,706	5,053
04/23/20	38,533	389	786	39,708	28,492	4,759	6,458
05/14/20	5,198	-	106	5,304	3,805	636	863
07/09/20	8,597	-	175	8,772	6,276	1,048	1,447
Int/Adj	-	156	-	156	173	27	(45)
<b>TOTAL</b>	<b>\$ 1,053,886</b>	<b>\$ 40,648</b>	<b>\$ 21,508</b>	<b>\$ 1,116,042</b>	<b>\$ 802,071</b>	<b>\$ 133,971</b>	<b>\$ 180,000</b>
% COLLECTED				100.00%	100.00%	100.00%	100.00%
<b>TOTAL OUTSTANDING</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Cash Flow Projections - Summary by Month**  
**Operations & Maintenance**  
**Fiscal Year 2019 - 2020**

<u>Month</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Variance</u>	<u>Balance</u>
Cash Balance as of September 30, 2020				307,317
Investment - Money Market Account				51,714
Irrigation Fund owes General Fund				226,460
Adjusted Balance				<u>585,491</u>
*October	3,500	120,000	(116,500)	414,426
*November	195,000	79,000	116,000	530,426
*December	440,000	121,000	319,000	849,426

\*Figures based on FY 2021 Budget

**HERITAGE OAK PARK****General Fund**

## Community Development District

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Trend Report**  
**For the Period Ending September 30, 2020**

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Budget	TOTAL		
													Projected FY 2020	Actual Budget	
<b>Revenues</b>															
Interest - Investments	\$ 304	\$ 162	\$ 148	\$ 148	\$ 139	\$ 111	\$ 30	\$ 13	\$ 11	\$ 259	\$ 14	\$ 15	\$ 1,354	\$ 5,000	
Interlocal Agreement	-	-	750	-	-	750	-	-	750	-	-	750	3,000	3,000	
Room Rentals	-	2,439	-	105	26	379	-	-	-	-	-	-	2,949	500	
Recreational Activity Fees	2,617	6,099	-	14,371	8,190	(736)	-	-	-	297	-	400	31,238	50,500	
Special Assmnts- Tax Collector	-	178,564	433,669	92,715	24,505	11,687	50,677	3,805	-	6,449	-	-	802,071	802,073	
Special Assmnts- Discounts	-	(7,007)	(17,009)	(3,585)	(721)	(229)	(498)	-	-	(173)	-	-	(29,222)	(32,083)	
Other Miscellaneous Revenues	-	-	-	200	832	-	-	-	-	1,490	-	-	2,522	300	
Gate Bar Code/Remotes	-	-	-	56	225	112	-	-	-	253	-	28	674	1,000	
Access Cards	35	-	-	82	59	12	-	-	-	35	-	23	246	600	
Insurance Reimbursements	-	-	-	-	-	-	-	-	28,275	-	-	-	28,275	-	
<b>Total Revenues</b>	<b>2,956</b>	<b>180,257</b>	<b>417,558</b>	<b>104,092</b>	<b>33,255</b>	<b>12,086</b>	<b>50,209</b>	<b>3,818</b>	<b>29,036</b>	<b>8,610</b>	<b>14</b>	<b>1,216</b>	<b>843,107</b>	<b>830,890</b>	
<b>Expenditures</b>															
<b>Administrative</b>															
P/R-Board of Supervisors	800	1,000	800	800	800	1,000	1,000	1,000	1,000	1,000	800	800	10,800	12,000	
FICA Taxes	61	77	61	61	61	77	77	77	77	77	61	61	826	918	
ProfServ-Engineering	-	3,610	3,800	-	-	-	3,000	810	2,470	950	780	-	15,420	3,000	
ProfServ-Legal Services	-	1,638	786	1,310	-	1,179	-	721	786	1,310	721	1,114	9,565	4,000	
ProfServ-Mgmt Consulting Serv	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	5,303	63,637	63,637	
ProfServ-Special Assessment	-	-	10,788	-	-	-	-	-	-	-	-	-	10,788	10,788	
Auditing Services	-	500	-	-	5,200	-	-	-	-	-	-	-	5,700	5,750	
Communication/Freight - Gen'l	5	98	108	85	76	66	35	49	33	49	691	84	1,379	900	
Insurance - General Liability	8,423	-	1,428	-	-	-	-	-	-	-	-	-	9,851	9,199	
R&M-ADA Compliance	-	-	3,065	-	-	-	-	-	-	-	199	-	3,264	3,065	
Legal Advertising	202	-	90	-	-	82	199	-	306	-	2,396	-	3,275	1,100	
Miscellaneous Services	35	15	33	11	14	61	17	-	-	-	4	104	294	1,200	
Misc-Bank Charges	132	133	131	131	133	134	385	88	88	88	88	4	1,535	2,400	
Misc-Assessmnt Collection Cost	-	3,431	8,333	1,783	476	229	1,004	76	-	126	-	-	15,458	16,041	
Office Supplies	-	-	-	-	-	15	-	-	-	-	-	-	15	360	
Annual District Filing Fee	175	-	-	-	-	-	-	-	-	-	-	-	175	175	
<b>Total Administrative</b>	<b>15,136</b>	<b>15,805</b>	<b>34,726</b>	<b>9,484</b>	<b>12,063</b>	<b>8,146</b>	<b>11,020</b>	<b>8,124</b>	<b>10,063</b>	<b>8,903</b>	<b>11,043</b>	<b>7,470</b>	<b>151,982</b>	<b>134,533</b>	
<b>Other Public Safety</b>															
R&M-Gate	-	373	1,139	-	474	143	1,525	-	540	454	-	98	4,746	2,500	
R&M-Gatehouse	-	-	-	-	-	-	-	-	-	-	18	-	18	1,200	
R&M-Security Cameras	-	519	-	350	-	-	100	-	-	-	-	-	969	2,000	
<b>Total Other Public Safety</b>	<b>-</b>	<b>892</b>	<b>1,139</b>	<b>350</b>	<b>474</b>	<b>143</b>	<b>1,625</b>	<b>-</b>	<b>540</b>	<b>454</b>	<b>18</b>	<b>98</b>	<b>5,733</b>	<b>5,700</b>	



# HERITAGE OAK PARK

## General Fund

### Community Development District

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Trend Report**  
**For the Period Ending September 30, 2020**

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Budget	TOTAL		
													Projected FY 2020	Actual Budget	
<b><u>Field</u></b>															
Contracts-Mgmt Services	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	9,790	117,483	117,483
Contracts-Lake and Wetland	510	510	510	510	510	510	510	510	510	510	510	510	510	6,120	6,120
Contracts-Landscape	7,210	7,210	7,210	7,210	7,210	7,210	7,210	7,210	7,210	7,210	7,210	7,210	7,210	86,515	86,515
Utility - General	3,505	3,361	3,606	3,697	3,445	3,635	2,995	2,117	2,100	3,892	3,055	2,618	449	38,026	38,400
Utility - Water & Sewer	580	600	620	2,150	961	740	642	524	460	545	524	449	449	8,795	9,000
Insurance - General Liability	28,733	-	4,873	-	-	-	-	-	-	-	-	-	-	33,606	30,000
R&M-Drainage	5,000	-	-	-	-	370	-	-	-	-	-	-	-	5,370	10,000
R&M-Entry Feature	-	-	-	-	2,500	-	-	-	-	-	-	-	-	2,500	5,000
R&M-Lake	20,000	-	-	-	-	-	-	-	-	417	269	-	-	20,686	22,100
R&M-Plant Replacement	-	-	-	5,565	-	-	-	-	-	-	-	-	382	5,947	3,500
R&M-Trees and Trimming	-	-	-	210	175	-	-	-	4,475	-	-	-	-	4,860	6,000
Misc-Special Projects	4,230	-	-	2,500	2,500	-	-	-	-	-	-	-	-	9,230	10,930
Misc-Hurricane Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Misc-Contingency	-	101	190	161	2,359	185	132	414	-	139	262	380	-	4,323	5,000
Capital Outlay	3,075	-	-	-	-	-	-	-	-	-	-	-	-	3,075	5,000
<b>Total Field</b>	<b>82,633</b>	<b>21,572</b>	<b>26,799</b>	<b>32,003</b>	<b>29,625</b>	<b>22,440</b>	<b>21,279</b>	<b>20,565</b>	<b>29,020</b>	<b>22,503</b>	<b>21,620</b>	<b>21,339</b>	<b>346,536</b>	<b>360,048</b>	
<b><u>Road and Street Facilities</u></b>															
R&M-Parking Lots	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500
R&M-Roads & Alleyways	-	-	-	-	-	-	-	-	800	117	273	781	-	1,971	4,000
R&M-Sidewalks	-	-	-	380	-	-	-	-	-	-	-	-	-	380	4,000
R&M-Streetlights	186	-	36	-	304	162	-	95	890	-	-	-	-	1,673	5,000
Misc-Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Cap Outlay - Sidewalk Impr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Cap Outlay - Streetlight Impr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Reserve - Roads & Streetlights	-	-	-	12,335	-	38,150	-	-	2,000	-	-	-	-	52,485	5,369
<b>Total Road and Street Facilities</b>	<b>186</b>	<b>-</b>	<b>36</b>	<b>12,715</b>	<b>304</b>	<b>38,312</b>	<b>-</b>	<b>95</b>	<b>3,690</b>	<b>117</b>	<b>273</b>	<b>781</b>	<b>56,509</b>	<b>36,869</b>	
<b><u>Parks and Recreation - General</u></b>															
Contracts-Mgmt Services	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	72,807	72,807
Contracts-Janitorial Services	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	1,580	18,960	18,960
Contracts-Pools	900	900	900	900	900	900	900	900	900	900	900	900	900	10,800	10,800
Contracts-Pest Control	798	250	-	-	-	-	-	-	-	-	-	-	-	1,048	1,100
Communication - Telephone	680	675	674	702	680	659	650	663	683	670	719	687	-	8,142	8,100
R&M-Clubhouse	7,648	4,302	8,920	6,454	975	2,327	153	2,034	16,526	645	14,187	3,170	-	67,341	58,935
R&M-Parks	768	4,150	785	44	2,504	(250)	2,166	-	783	316	980	-	-	12,246	12,000
R&M-Pools	-	-	1,837	1,248	63	63	2,073	661	288	63	63	512	-	6,871	6,000
R&M-Tennis Courts	-	-	-	752	-	-	-	-	-	-	-	-	-	752	2,500

**HERITAGE OAK PARK**

**General Fund**

Community Development District

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Trend Report**  
**For the Period Ending September 30, 2020**

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Budget	TOTAL	
													Projected FY 2020	Actual Budget
Miscellaneous Services	135	285	35	469	90	28	89	193	303	378	260	132	2,397	2,400
Misc-Holiday Decor	-	40	421	30	-	-	-	-	-	-	-	-	491	750
Misc-Cable TV Expenses	84	84	84	490	295	295	295	295	294	294	294	294	3,098	1,028
Office Supplies	105	429	22	433	92	343	58	450	189	827	193	170	3,311	2,160
Op Supplies - General	-	354	26	652	130	312	284	72	144	154	558	272	2,958	2,700
Cap Outlay - Equipment	-	-	-	-	-	-	-	-	-	-	-	1,091	1,091	8,000
Cap Outlay - Clubhouse	-	-	15,260	-	-	-	15,260	-	-	-	-	-	30,520	27,500
Reserve - Roof	-	5,000	-	-	-	-	-	-	-	-	-	-	5,000	5,000
Reserve - Swimming Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500
<b>Total Parks and Recreation - General</b>	<b>18,765</b>	<b>24,116</b>	<b>36,611</b>	<b>19,821</b>	<b>13,376</b>	<b>12,324</b>	<b>29,575</b>	<b>12,915</b>	<b>27,757</b>	<b>11,894</b>	<b>25,801</b>	<b>14,875</b>	<b>247,833</b>	<b>243,240</b>
<b><u>Special Recreation Facilities</u></b>														
Miscellaneous Services	100	183	140	7	316	133	116	-	-	70	-	-	1,065	4,500
Misc-Event Expense	908	809	1,609	7,756	2,175	1,404	796	-	-	245	302	50	16,054	21,000
Misc-Social Committee	18	2,202	2,701	2,815	4,754	4,079	6	-	-	-	34	-	16,609	24,000
Misc-Trips and Tours	-	-	-	-	-	-	-	-	-	-	-	-	-	500
Office Supplies	-	42	27	40	-	70	35	172	-	-	-	-	386	500
<b>Total Special Recreation Facilities</b>	<b>1,026</b>	<b>3,236</b>	<b>4,477</b>	<b>10,618</b>	<b>7,245</b>	<b>5,686</b>	<b>953</b>	<b>172</b>	<b>-</b>	<b>315</b>	<b>336</b>	<b>50</b>	<b>34,114</b>	<b>50,500</b>
<b>Total Expenditures</b>	<b>117,746</b>	<b>65,621</b>	<b>103,788</b>	<b>84,991</b>	<b>63,087</b>	<b>87,051</b>	<b>64,452</b>	<b>41,871</b>	<b>71,070</b>	<b>44,186</b>	<b>59,091</b>	<b>44,613</b>	<b>842,707</b>	<b>830,890</b>
Excess (deficiency) of revenues Over (under) expenditures	(114,790)	114,636	313,770	19,101	(29,832)	(74,965)	(14,243)	(38,053)	(42,034)	(35,576)	(59,077)	(43,397)	400	-
<b><u>Other Financing Sources (Uses)</u></b>														
Interfund Transfer - In	-	-	-	-	-	-	-	-	-	-	11,506	-	11,506	-
<b>Total Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,506</b>	<b>-</b>	<b>11,506</b>	<b>-</b>
Net change in fund balance	\$ (114,790)	\$ 114,636	\$ 313,770	\$ 19,101	\$ (29,832)	\$ (74,965)	\$ (14,243)	\$ (38,053)	\$ (42,034)	\$ (35,576)	\$ (47,571)	\$ (43,397)	\$ 400	\$ -

**HERITAGE OAK PARK****Irrigation Fund**

## Community Development District

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Trend Report**  
**For the Period Ending September 30, 2020**

Account Description	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Budget	TOTAL		
													Projected FY 2020	Adopted Budget	
<b>Revenues</b>															
Interest - Investments	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7	\$ 24
Special Assmnts- Tax Collector	-	29,826	72,437	15,486	4,093	1,952	8,465	636	-	1,076	-	-	-	133,971	133,974
Special Assmnts- Discounts	-	(1,170)	(2,841)	(599)	(120)	(38)	(83)	-	-	(27)	-	-	-	(4,878)	(5,359)
Other Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500
<b>Total Revenues</b>	<b>1</b>	<b>28,657</b>	<b>69,597</b>	<b>14,888</b>	<b>3,975</b>	<b>1,915</b>	<b>8,382</b>	<b>636</b>	<b>-</b>	<b>1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,100</b>	<b>132,139</b>
<b>Expenditures</b>															
<b>Administrative</b>															
Misc-Assessmnt Collection Cost	-	573	1,392	298	79	38	168	13	-	21	-	-	-	2,582	2,679
<b>Total Administrative</b>	<b>-</b>	<b>573</b>	<b>1,392</b>	<b>298</b>	<b>79</b>	<b>38</b>	<b>168</b>	<b>13</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,582</b>	<b>2,679</b>
<b>Field</b>															
Contracts-Irrigation	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	3,825	45,900	49,500
R&M-Irrigation	3,000	13,539	15,377	27,292	4,262	11,549	6,312	7,590	6,060	4,216	15,175	5,000	-	119,372	72,800
R&M-Pumps	-	4,677	250	827	-	1,108	-	2,500	(2,500)	1,200	-	-	2,343	10,405	2,160
Capital Outlay	-	-	-	6,143	-	-	-	-	14,355	-	-	-	-	20,498	5,000
<b>Total Field</b>	<b>6,825</b>	<b>22,041</b>	<b>19,452</b>	<b>38,087</b>	<b>8,087</b>	<b>16,482</b>	<b>10,137</b>	<b>13,915</b>	<b>21,740</b>	<b>9,241</b>	<b>19,000</b>	<b>11,168</b>	<b>-</b>	<b>196,175</b>	<b>129,460</b>
<b>Total Expenditures</b>	<b>6,825</b>	<b>22,614</b>	<b>20,844</b>	<b>38,385</b>	<b>8,166</b>	<b>16,520</b>	<b>10,305</b>	<b>13,928</b>	<b>21,740</b>	<b>9,262</b>	<b>19,000</b>	<b>11,168</b>	<b>-</b>	<b>198,757</b>	<b>132,139</b>
Excess (deficiency) of revenues															
Over (under) expenditures	(6,824)	6,043	48,753	(23,497)	(4,191)	(14,605)	(1,923)	(13,292)	(21,740)	(8,213)	(19,000)	(11,168)	-	(69,657)	-
Over (under) expenditures	\$ (6,824)	\$ 6,043	\$ 48,753	\$ (23,497)	\$ (4,191)	\$ (14,605)	\$ (1,923)	\$ (13,292)	\$ (21,740)	\$ (8,213)	\$ (19,000)	\$ (11,168)	\$ -	\$ (69,657)	\$ -

**HERITAGE OAK PARK**  
Community Development District

**Activities Fund Deposits**

Deposit																				
Date	Amount	Trivia Night	Pool side Lunch	Morning Coffee Social	Monster Mash	Vet's Day	Thanks giving	Christ mas Party	New Year's Eve	James Bond 007 Party	Canada Night	Valen tine's Day	HOP Series	Vendor Day	Fashion Show	St. Pat's Day	Murder Mystery Dinner	4th of July	Wood stock	
10/31/19	Deposit	\$2,617		\$1,607																
11/21/19	Deposit	\$6,099		\$1,229		\$156	\$529	\$4,125												
01/03/20	Deposit	\$1,907		\$1,090			\$126	\$75	\$616											
01/31/20	Deposit	\$7,079		\$1,537	\$300					\$742	\$1,068	\$3,432								
01/31/20	Deposit	\$5,385											\$5,385							
02/27/20	Deposit	\$1,642												\$1,400	\$242					
02/27/20	Deposit	\$6,548	\$30	\$1,896							\$29.50	\$286			\$2,398	\$1,908				
03/17/20	Refund	-\$1,728																		-\$1,728
03/31/20	Deposit	\$1,028		\$576											\$364					
03/31/20	Refund	-\$36																		-\$36
04/06/20	Refund	-\$36																		-\$36
04/30/20	Deposit	\$36																		\$36
07/31/20	Deposit	\$297																		\$297
09/30/20	Deposit	\$400																		\$400
<b>Total</b>		<b>\$31,238</b>	<b>\$30</b>	<b>\$7,935</b>	<b>\$300</b>	<b>\$1,070</b>	<b>\$156</b>	<b>\$655</b>	<b>\$4,200</b>	<b>\$616</b>	<b>\$742</b>	<b>\$1,098</b>	<b>\$3,806</b>	<b>\$5,385</b>	<b>\$1,400</b>	<b>\$3,004</b>	<b>\$144</b>	<b>\$0</b>	<b>\$297</b>	<b>\$400</b>
<b>Expenses</b>		<b>-\$32,645</b>	<b>\$0</b>	<b>-\$7,774</b>	<b>-\$512</b>	<b>-\$973</b>	<b>-\$592</b>	<b>-\$769</b>	<b>-\$4,427</b>	<b>-\$236</b>	<b>-\$659</b>	<b>-\$1,038</b>	<b>-\$3,476</b>	<b>-\$6,500</b>	<b>-\$706</b>	<b>-\$3,011</b>	<b>-\$190</b>	<b>-\$1,150</b>	<b>-\$298</b>	<b>-\$333</b>
<b>Profit / (Loss)</b>		<b>-\$1,408</b>	<b>\$30</b>	<b>\$161</b>	<b>-\$212</b>	<b>\$97</b>	<b>-\$436</b>	<b>-\$114</b>	<b>-\$227</b>	<b>\$380</b>	<b>\$83</b>	<b>\$59</b>	<b>\$330</b>	<b>-\$1,115</b>	<b>\$694</b>	<b>-\$7</b>	<b>-\$46</b>	<b>-\$1,150</b>	<b>-\$1</b>	<b>\$67</b>
<b>Other Expenses</b>		(1,468)																		
<b>Total Profit / (Loss)</b>		<b>(\$2,876)</b>																		

	FY 2017	FY 2018	FY 2019	FY 2020
Reserve Balance-Beginning	9,191	9191	7088	-
Revenue	39,654	43,189	47,790	31,238
Expenses	35,643	46,362	64,189	34,114
Profit(Loss)	4,011	(3,173)	(16,399)	(2,876)

Notes: Revenue and Expenses are per financial statements  
Expenses also include office supplies for activities department that are not tied to a specific activity

**Cash and Investment Report**  
September 30, 2020

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>			
Operating Checking Account	BankUnited	0.00%	\$277,314
Operating Checking Account	Valley Bank	0.08%	\$30,003
		<b>Subtotal</b>	<b>\$307,317</b>
Petty Cash - Property Manager	N/A	N/A	\$200
Money Market Account	BankUnited	0.30%	\$51,714 (1)
<b>DEBT SERVICE FUND</b>			
Series 2020 Reserve Fund	US Bank	0.00%	\$18,548
<b>CAPITAL PROJECTS FUND</b>			
Series 2020 Cost of Issuance Fund	US Bank	0.00%	\$3,000
		<b>Grand Total</b>	<b>\$380,779</b>

NOTE 1 - Invested Funds into a Money Market Account with BankUnited.

**Heritage Oak Park CDD**

Bank Reconciliation

Bank Account No. 7282 Bank United GF  
 Statement No. 09-20  
 Statement Date 9/30/2020

<b>G/L Balance (LCY)</b>	277,314.20	<b>Statement Balance</b>	279,912.48
<b>G/L Balance</b>	277,314.20	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	279,912.48
<b>Subtotal</b>	277,314.20	<b>Outstanding Checks</b>	2,598.28
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	277,314.20	<b>Ending Balance</b>	277,314.20
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
10/29/2019	Payment	2128	LINDA M. NADELIN	184.70	0.00	184.70
3/20/2020	Payment	2297	BRAD WARREN	36.00	0.00	36.00
3/20/2020	Payment	2324	PHILIP GARTLAND	18.00	0.00	18.00
9/24/2020	Payment	2542	FEDEX	15.83	0.00	15.83
9/24/2020	Payment	2544	SUNTRUST BANK-8114	2,343.75	0.00	2,343.75
<b>Total Outstanding Checks.....</b>				<b>2,598.28</b>		<b>2,598.28</b>

**HERITAGE OAK PARK**

Community Development District

**Payment Register by Fund  
For the Period from 09/01/20 to 09/30/20  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	2518	09/03/20	ADA SITE COMPLIANCE INC	1271	COMPLIANCE SHIELD, ACCESSIBILITY POLICY, TECH AUDIT	R&M-ADA Compliance	546350-51301	\$199.00
001	2519	09/03/20	CENTURYLINK	08192020-8717	08/19/20-09/18/20 #311078717	Communication - Telephone	541003-57201	\$687.07
001	2520	09/03/20	COMCAST	08262020-4227	ACCT# 8535100601234227 08/30/20-09/29/20	Misc-Cable TV Expenses	549039-57201	\$294.34
001	2521	09/03/20	ELECTRICAL SOLUTIONS OF SW	7076	08/27/20 GROUND LIGHTS BY SPORTS BAR	R&M-Parks	546066-57201	\$928.00
001	2522	09/03/20	FEDEX	7-104-03109	SERVICE FOR 08/17/20	Communication/Freight - Gen'l	541001-51301	\$18.55
001	2523	09/03/20	FPL	08242020-53151 CHK	ACCT# 72189-53151 07/23/20-08/24/20	Utility - General	543001-53901	\$7.14
001	2524	09/03/20	GREATAMERICA FINANCIAL SVCS	27636802	COPIER LEASE FOR 08/20	Office Supplies	551002-57201	\$104.86
001	2525	09/03/20	HD SUPPLY FACILITIES MAINT.	9183887477	SPEED HUMP LAG BOLTS	R&M-Roads & Alleyways	546081-54101	\$90.00
001	2525	09/03/20	HD SUPPLY FACILITIES MAINT.	9184249705	WIPEES	Op Supplies - General	552001-57201	\$120.00
001	2525	09/03/20	HD SUPPLY FACILITIES MAINT.	9184085797	SPEED BUMP LAG BOLTS	R&M-Roads & Alleyways	546081-54101	\$162.00
001	2527	09/03/20	REGIONS BANK -3417	08132020-3417	PURCHASES 07/14/20-08/13/20	Woodstock	549022-57501	\$3.21
001	2527	09/03/20	REGIONS BANK -3417	08132020-3417	PURCHASES 07/14/20-08/13/20	Woodstock	549022-57501	\$13.90
001	2528	09/03/20	TODD PROA	00096506	09/20 MONTHLY POOL SERVICE	Pool Perfect	546074-57201	\$63.04
001	2528	09/03/20	TODD PROA	00096506	09/20 MONTHLY POOL SERVICE	Contracts-Pools	534078-57201	\$900.00
001	2529	09/10/20	COVERALL OF FT. MYERS	1160260759	COVID-19 CLEANING 08/28/20	Special COVID Cleaning	546015-57201	\$1,200.00
001	2529	09/10/20	COVERALL OF FT. MYERS	1160260551	CLEANING SERVICE 09/1-09/30/20	Contracts-Janitorial Services	534026-57201	\$1,580.00
001	2530	09/10/20	DB SOUND SYSTEMS	3310	REPAIR RECEIPT AND LOANER E6-MICS/EARPIECE	R&M-Clubhouse	546015-57201	\$310.00
001	2531	09/10/20	FEDEX	7-110-88284	SERVICE FOR 08/21/20	Communication/Freight - Gen'l	541001-51301	\$52.00
001	2532	09/10/20	LAKE & WETLAND MANAGEMENT	8415-WC	09/20 LAKE MAINT	April	534021-53901	\$510.00
001	2533	09/10/20	PERSSON, COHEN & MOONEY, P.A.	25167	LEGAL SERVICE FOR 08/20	ProfServ-Legal Services	531023-51401	\$1,113.50
001	2534	09/10/20	SECURITY ALARM CORPORATION	223830	FIRE INSPECTION 09/01/20-08/31/21	R&M-Clubhouse	546015-57201	\$364.92
001	2535	09/10/20	STAPLES CREDIT PLAN	77190-082820	MISC OFFICE SUPPLIES	Copy Paper	551002-57201	\$55.98
001	2535	09/10/20	STAPLES CREDIT PLAN	77190-082820	MISC OFFICE SUPPLIES	Miscellaneous Services	549001-51301	\$3.75
001	2535	09/10/20	STAPLES CREDIT PLAN	77190-082820	MISC OFFICE SUPPLIES	Communication/Freight - Gen'l	541001-51301	\$16.00
001	2537	09/17/20	INFRAMARK, LLC	55322	09/20 MANAGEMENT FEES	Pool Permit	546074-57201	\$353.38
001	2537	09/17/20	INFRAMARK, LLC	55322	09/20 MANAGEMENT FEES	Contracts-Mgmt Services	534001-53901	\$9,790.25
001	2537	09/17/20	INFRAMARK, LLC	55322	09/20 MANAGEMENT FEES	Miscellaneous Services	549001-51301	\$3.75
001	2537	09/17/20	INFRAMARK, LLC	55322	09/20 MANAGEMENT FEES	Communication/Freight - Gen'l	541001-51301	\$16.00
001	2537	09/17/20	INFRAMARK, LLC	55322	09/20 MANAGEMENT FEES	Pool Permit	546074-57201	\$353.38
001	2537	09/17/20	INFRAMARK, LLC	55322	09/20 MANAGEMENT FEES	Contracts-Mgmt Services	534001-53901	\$9,790.25
001	2538	09/17/20	JMT	10-162442	PROFESSIONAL SERVICE 07/26/20-08/22/20	ProfServ-Engineering	531013-51501	\$780.00
001	2541	09/24/20	ARTISTREE LANDSCAPE	151256	09/20 MONTHLY GROUNDS MAINT	Contracts-Landscape	534050-53901	\$7,209.62
001	2542	09/24/20	FEDEX	7-122-73783	SERVICE FOR 09/10/20	Communication/Freight - Gen'l	541001-51301	\$15.83
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	New Drill	549900-53901	\$285.98
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	Drill Bits	549900-53901	\$33.94
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	Speed Hump Hardware	546081-54101	\$29.50
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	New Lodge Inbox	546015-57201	\$49.98
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	Pool Deck	546074-57201	\$47.88
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	Tape to Mark off Furniture	546015-57201	\$13.16
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	Battery Lead Acid	549900-53901	\$59.94
001	2543	09/24/20	HOME DEPOT CREDIT SERVICES	09042020-6325	PURCHASES FOR 08/05/20-09/04/20	Pool Deck	546074-57201	\$47.88
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	Filter for office masks	549001-57201	\$5.24
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	OP Supplies	552001-57201	\$141.22
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	New speed humps	546081-54101	\$751.66
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	Brighton Soap	552001-57201	\$130.52
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	New monitor for CDD office	564006-57201	\$249.99
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	New computer tower for CDD office	564006-57201	\$829.99
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	Gate remotes	546034-52901	\$97.77
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	Cord for new CDD computer	564006-57201	\$10.58
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	COVID testing-Staff Employee	549001-57201	\$40.00
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	COVID testing-Staff Employee	549001-57201	\$40.00
001	2544	09/24/20	SUNTRUST BANK-8114	09022020-8114	09/02/20 STATEMENT PURCHASES	Neck gaiters for maint staff. 1/2 to be billed back to HOA	549001-57201	\$46.78
001	DD00143	09/02/20	CHARLOTTE COUNTY UTILITIES	081320-080703 ACH	26307-080703 07/09/20-08/11/20	Utility - Water & Sewer	543021-53901	\$73.90
001	DD00144	09/02/20	CHARLOTTE COUNTY UTILITIES	081320-101597 ACH	26307-101597 07/09/20-08/11/20	Utility - Water & Sewer	543021-53901	\$450.05

**HERITAGE OAK PARK**

Community Development District

**Payment Register by Fund  
For the Period from 09/01/20 to 09/30/20  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	DD00145	09/08/20	FPL	08242020-03218	ACH ACCT# 01784-03218 07/23/20-08/24/20	Utility - General	543001-53901	\$58.61
001	DD00146	09/08/20	FPL	08242020-93219	ACH ACCT# 25921-93219 07/23/20-08/24/20	Utility - General	543001-53901	\$44.07
001	DD00147	09/08/20	FPL	08242020-59344	ACH ACCT# 96809-59344 07/23/20-08/24/20	Utility - General	543001-53901	\$55.96
001	DD00148	09/08/20	FPL	08242020-32211	ACH ACCT# 94620-32211 07/23/20-08/24/20	Utility - General	543001-53901	\$514.90
001	DD00149	09/08/20	FPL	08242020-85535	ACH ACCT# 92945-85535 07/23/20-08/24/20	Utility - General	543001-53901	\$57.26
001	DD00150	09/08/20	FPL	08242020-29333	ACH ACCT# 90419-29333 07/23/20-08/24/20	Utility - General	543001-53901	\$105.23
001	DD00151	09/08/20	FPL	08242020-74219	ACH ACCT# 89079-74219 07/23/20-08/24/20	Utility - General	543001-53901	\$301.13
001	DD00152	09/08/20	FPL	08242020-88335	ACH ACCT# 87070-88335 07/23/20-08/24/20	Utility - General	543001-53901	\$1,249.35
001	DD00153	09/08/20	FPL	08242020-90214	ACH ACCT# 65998-90214 07/23/20-08/24/20	Utility - General	543001-53901	\$79.55
001	DD00154	09/08/20	FPL	08242020-28333	ACH ACCT# 36126-28333 07/23/20-08/24/20	Utility - General	543001-53901	\$572.28
001	2539	09/21/20	EDWARD A. CAREY	PAYROLL	September 21, 2020 Payroll Posting			\$184.70
001	2540	09/21/20	KENT D. WEEKS	PAYROLL	September 21, 2020 Payroll Posting			\$184.70
001	DD00155	09/21/20	PAUL J. FALDUTO , JR	PAYROLL	September 21, 2020 Payroll Posting			\$184.70
001	DD00156	09/21/20	BRIAN R. BITGOOD	PAYROLL	September 21, 2020 Payroll Posting			\$184.70
<b>Fund Total</b>								<b>\$45,583.65</b>

**IRRIGATION FUND - 002**

002	2526	09/03/20	MAINSCAPE	1249234	09/20 IRRIGATION MAINT	Contracts-Irrigation	534073-53901	\$3,825.00
002	2526	09/03/20	MAINSCAPE	1249071	IRRIGATION SERVICE 08/20	R&M-Irrigation	546041-53901	\$5,346.05
002	2536	09/17/20	ENVIRO WATER UTILITIES LLC	910	REPAIR RED OAK PUMP #6	R&M-Pump	546138-53901	\$1,065.28
<b>Fund Total</b>								<b>\$10,236.33</b>

<b>Total Checks Paid</b>	<b>\$55,819.98</b>
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## **Seventh Order of Business**

**7Cii.**



**Real Estate Econometrics, Inc.**

## PROPOSAL

**TO:** Mr. Brian Bitgood  
Chairman  
Heritage Oak Park Community Development District

**FROM:** G. Russell Weyer  
President  
Real Estate Econometrics, Inc.

**SUBJECT:** Heritage Oak Park Community Development District Debt Service and Operations & Maintenance Master Assessment Methodology Reports

**DATE:** September 8, 2020

**VIA:** Email to Mr. Robert Koncar, District Manager: [bob.koncar@inframark.com](mailto:bob.koncar@inframark.com)

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### Background

The Board of Supervisors (“Board”) of the Heritage Oak Park Community Development District (“District”) is requesting a proposal to prepare an updated Series 2020 Bonds Debt Service (“Debt Service”) assessment methodology report and an Operations & Maintenance (“O&M”) assessment methodology report to account for all the current properties within the District that benefit from the District’s Debt Service and operations and maintenance efforts and by applying the resulting proportionate special benefits, determine the final Debt Service and O&M assessment configurations.

The District encompasses approximately 104+/- acres in Port Charlotte, Florida and is a mixture of single-family residential, multi-family residential and recreational amenities. The District also provides administrative services, community services (entrance security), District common area landscape maintenance, irrigation, repairs and maintenance of District capital items, water management services, recreational facilities maintenance and repair and estimates capital reserves.

Real Estate Econometrics, Inc. (“REEI”) is a full-service fiscal, financial and economic consulting firm (“Consultant”) headquartered in Naples, Florida that provides services for community development and improvement districts, government entities and private land developers.

## **Real Estate Econometrics, Inc.**

REEI is well versed in the development of the various assessment methodology reports having generated over 60 reports for community development districts, fire districts and county governments. These methodologies determine the first lien status of assessments levied on properties from those various government entities.

All REEI assessment methodology reports adhere to the two-tests for lienability requirements of a valid assessment methodology and address both the general and special benefits that are created by the improvements.

REEI assessment methodology reports go into great detail in determining the special and peculiar benefits that a property receives from the improvement, thus determining the first lien status of the assessments.

REEI apportions the benefits so that no assessment dollar amount exceeds any determination of special and peculiar benefit to the property and that the amount levied on different property owners is fair and reasonable. REEI assessment methodologies are designed to conform to the requirements of the Florida Constitution, Chapters 170 and 197, F.S. and Chapter 2004-461, Laws of Florida with respect Assessments and is consistent with the case law on this subject.

REEI has developed a variety of assessment methodologies including the following community development and stewardship districts in Florida:

- Heritage Lake Park CDD, Port Charlotte, Florida
- Ave Maria Stewardship District, Collier County, Florida
- Gateway Services Community District, Fort Myers, Florida
- Downtown Doral CDD, City of Doral, Florida
- Cypress Shadows CDD, Estero, Florida
- Islands at Doral CDD, City of Doral, Florida
- Naples Reserve CDD, Naples, Florida
- Quarry CDD, Naples, Florida
- Monterra CDD, Cooper City, Florida
- Waterford Estates CDD, Port Charlotte, Florida
- Artesia CDD, Naples, Florida
- Tuscany Reserve CDD, Bonita Springs, Florida
- Tidewater CDD, Bradenton, Florida
- Hacienda Lakes CDD, Naples, Florida
- Fronterra CDD, Naples, Florida
- Seminole Improvement District, West Palm Beach, Florida
- Harmony CDD, Harmony, Florida
- City Gate CDD, Naples, Florida
- Heritage Harbour South CDD, Bradenton, Florida
- Fifth Avenue South Business Improvement District, Naples, Florida
- City of LaBelle Special Recreational Assessment, LaBelle, Florida
- Paseo CDD, Fort Myers, Florida
- Toscana CDD, Englewood, Florida

## **Assignment Plan**

### **Assignment 1 – O&M Assessment Methodology Report**

The Consultant in conjunction with the District Manager will prepare an O&M assessment methodology report for the District. The assessment methodology is a process by which the Consultant will review the Operations & Maintenance budget to ascertain the benefit determination categories. The budget will be reviewed line item by line item. After allocation, the Consultant will apportion the budget to the various properties within the District that benefit from the O&M budget based upon the benefits that each property receives. The benefitting properties will receive their annual O&M assessment based upon that apportionment.

### **Assignment 2 – Series 2020 Bonds Debt Service Assessment Methodology Report**

The Consultant will prepare a Debt Service assessment methodology report for the District. The Debt Service assessment methodology will entail reviewing the uses of the bond funds to calculate the benefit determination categories. After determining the benefit categories, the Consultant will apportion the debt to the various properties within the District that benefit from the capital items funded by the debt based upon the benefits that each property receives. The benefitting properties will receive their annual Debt Service assessment based upon that apportionment.

### **Assignment 3 – Meetings and Presentations**

The Consultant will make presentations and attend meetings at the direction of the Client as needed.

## **Fee Proposal and Billing Arrangements**

Our fee for these services is as follows:

### **Assignment 1 – O&M Assessment Methodology Report**

Heritage Oak Park Community Development District -- \$5,000

### **Assignment 1 – Debt Service Assessment Methodology Report**

Heritage Oak Park Community Development District -- \$7,500

### **Assignment 3 – Meetings and Presentations**

The Consultant will attend meetings and make presentations as needed. Meeting attendance, presentations and travel time will be billed on an hourly rate at \$200/hour. Travel expenses are not included in this fee. Mileage will be billed at \$0.555/mile.

## **Real Estate Econometrics, Inc. Billing Procedures**

We begin each engagement with your signed authorization to proceed. Fees for services and expenses will be billed on a monthly basis until the assignment is completed.

**Authorization to Proceed**

To authorize us to proceed as outlined above, please sign below and return an executed copy of this agreement.

Should you have any questions concerning this proposal, please feel free to give us a call.

Disputes and questions concerning our work are rare, but they do sometimes occur. It is our firm's policy to keep our clients satisfied if possible. If you have a question about our work, please bring it to our attention as soon as possible. Should we be unable to resolve a problem, you may cancel this engagement by informing us in writing. We will cease work, and bill only for the work we have successfully completed. Litigation concerning our work is very rare. However, if there should be such an unhappy circumstance, the matter shall be subject to Florida law with the prevailing side to be compensated for reasonable attorney's fees and costs.

**Authority to Execute**

Each of the parties hereto covenant to the other that it has the lawful authority to enter into this relationship, that the governing or managing body of each party has approved this relationship and has similarly authorized the execution of this Agreement.

In witness whereof, the parties hereto have executed this Agreement, in duplicate, this

\_\_\_\_\_ day of \_\_\_\_\_, 2020.

Board of Supervisors  
Heritage Oak Park Community Development District

Signature \_\_\_\_\_  
Chairman, Heritage Oak Park Community Development District

Printed Name: Mr. Brian Bitgood, Chairman

Signature: \_\_\_\_\_  
President, Real Estate Econometrics, Inc.

Printed Name: Mr. G. Russell Weyer

Invoice to: Heritage Oak Park Community Development District  
Attn: Mr. Robert Koncar  
C/O Inframark  
5911 Country Lakes Drive  
Fort Myers, FL 33905

Phone: **(M)** 904 626-0593

E-Mail: [bob.koncar@inframark.com](mailto:bob.koncar@inframark.com)

**7Civ.**





# Quarterly Compliance Audit Report

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## Heritage Oak Park

**Date:** September 30, 2020 - 3rd Quarter

**Prepared for:** Mark Vega

**Developer:** Inframark

**Insurance agency:**



**Preparer:**

Jason Morgan - *Campus Suite Compliance*

*ADA Website Accessibility and Florida F.S. 189.069 Requirements*

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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

**\* NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

Passed	Description
Passed	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> Alternate methods of navigating the website

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard



# Florida F.S. 189.069 Requirements

Result: **PASSED**

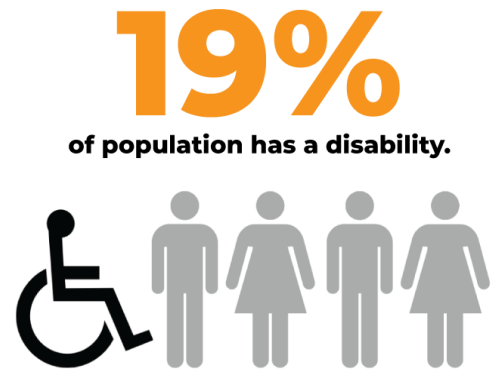
## Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
X	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
X	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
X	Meeting Agendas for the past year, and 1 week prior to next

# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



Sight, hearing, physical, cognitive.

## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>





## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitetools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>



## Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be

accommodated.



## **Feedback for users**

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## **Other related requirements**

### ***No flashing***

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### ***Timers***

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### ***Fly-out menus***

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### ***No pop-ups***

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

## Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web