



***CITY CENTER COMMUNITY  
DEVELOPMENT DISTRICT***

***Agenda Package***

***Board of Supervisor  
Regular Meeting***

***Date & Time:***

***Tuesday***

***February 13, 2024***

***1:00 p.m.***

***Location:***

***Holiday Inn Express & Suites Orlando South-Davenport***

***4050 Hotel Drive***

***Davenport, FL***

***33897***

Note: The Advanced Meeting Package is a working document and all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval or adoption.

# City Center Community Development District

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Vesta District Services

[X] 250 International Parkway, Suite 208  
Lake Mary, Florida 32746  
321-263-0132 Ext. 193

Board of Supervisors  
**City Center Community Development District**

Dear Board Members:

The Regular Meeting of the City Center Community Development District is scheduled for **Tuesday, February 13, 2024 at 1:00 p.m.** at the **Holiday Inn Express & Suites Orlando, 4050 Hotel Drive, Davenport, Florida.**

The advanced copy of the agenda for the meeting is attached, along with associated documentation for your consideration. Any additional support material will be forwarded to you under separate cover or distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or [dmcinnes@vestapropertyservices.com](mailto:dmcinnes@vestapropertyservices.com). I look forward to seeing you at the meeting.

Sincerely,

*David McInnes*

District Manager

Enclosure

Cc: District Attorney  
District Engineer  
District Records  
Developer

District: **CITY CENTER COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Tuesday, February 13, 2024  
Time: 1:00 PM  
Location: Holiday Inn Express & Suites Orlando  
4050 Hotel Drive  
Davenport, FL 33897

*Agenda*

- I. Roll Call**
- II. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*
- III. Vendor Reports**
  - A. Presentation of Yellowstone Landscape Irrigation Inspection Report [Exhibit 1](#)
- IV. Consent Agenda**
  - A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held January 9, 2024 [Exhibit 2](#)
  - B. Consideration for Acceptance – The December 2023 Unaudited Financial Report [Exhibit 3](#)
- V. Audit Committee Meeting**
  - A. Open the Audit Committee Meeting
  - B. Scoring Sheet [Exhibit 4](#)
  - C. Response from Grau & Associates [Exhibit 5](#)
  - D. Response from DiBartolomeo, McBee, Hartley, & Barnes [Exhibit 6](#)
  - E. Response from Berger, Toombs, Elam, Gaines & Frank [Exhibit 7](#)
  - F. Audit Committee’s Recommendation for Auditor Services
  - G. Close the Audit Committee Meeting
- VI. Business Items**
  - A. Consideration of Audit Committee’s Recommendation
  - B. Presentation of Polk County Registered Voter Count - 417 [Exhibit 8](#)
  - C. Consideration and Adoption of **Resolution 2024-03**, General Election *To be Distributed*
  - D. Consideration of Yellowstone Irrigation Repairs to Station #20 - \$259.74 [Exhibit 9](#)
  - E. Consideration of Arbitrage Services—GNP Services, CPA, PA *To be Distributed*

**VII. Staff Reports**

A. District Manager

- Action Item Report
- Meeting Matrix
- FY 2025 Draft Budget

[Exhibit 10](#)

*To be  
Distributed*

B. District Counsel

C. District Engineer

**VIII. Supervisors Requests**

**IX. Audience Comments – New Business –** *(limited to 3 minutes per individual for non-agenda items)*

**X. Adjournment**

# EXHIBIT 1

# Irrigation Inspection Report

Job Name: City Center  
 Inspected By: Gary  
 Service Date: 1/17/24



**YELLOWSTONE**  
LANDSCAPE

Controller: \_\_\_\_\_  
 Start Time: 6 am  
 Schedule Days: M T W T F

Station	Start Time	Run Times	Irrigation Type	1806 Spray Heads 6" Inlet	1812 Spray Heads 6"	1806 Spray Heads 12"	Spray Heads 6"	Spray Nozzle	MP Rotator nozzles	Hunter PGP ADJ Rotor	Rain Bird 5006 Rotor	9 V Latching Solenoid	Solenoid	Decoder	Round Valve Box	Square Valve Box	Irrigation Notes
8		30	S														
9		20	TS														✓
10		60	DR														
11		10	DR														cut Drop line ✓
12		0															
13		0															
14		40	SR														
15		30	S														✓
16		0															✓
17		30	S														✓
18		20	S														✓
19		22	DR														✓
20		22	DR														TS NOT working
21		30	S														* cut Broken ✓
22		60	DR														
23		0	B														
24		30	S														✓
25	30	45	S														✓
26		30	S														✓
27		60															
28		0	B														
29		60	DR														✓
30		0															
31		30	S														3 clogged Turb Nozzle

\* 3/4 Bull Head.

SV = Trouble Shoot Valve / TS = Trouble Shoot / ✓ = No Fault Found

# EXHIBIT 2

1 **MINUTES OF MEETING**

2 **CITY CENTER**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the City Center Community Development  
5 District was held on Tuesday, January 9, 2024 at 1:05 p.m. at the Holiday Inn Express & Suites Orlando,  
6 4050 Hotel Drive, Davenport, Florida, 33897.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Rolando Albino	Board Supervisor, Chairman
11 Mahmoud “Tommy” Khatib	Board Supervisor, Vice Chairman
12 Victor Khatib	Board Supervisor, Assistant Secretary

13 Also present were:

14 David McInnes	District Manager, Vesta District Services
15 Tracy Robin	District Counsel, Straley Robin Vericker
16 Mark Wilson ( <i>via phone</i> )	District Engineer, Kimley Horn
17 Raisa Contreras	Resident

18 *The following is a summary of the discussions and actions taken at the January 9, 2024 City Center CDD*  
19 *Board of Supervisors Regular Meeting.*

20 **SECOND ORDER OF BUSINESS – Audience Comments**

21 There were no comments from any audience members.

22 **THIRD ORDER OF BUSINESS – Office of Elected Supervisors**

23 A. Appointment of New Supervisor

24 The Chair nominated Ms. Contreras to fill the vacancy in Seat #4, which had a term expiring in  
25 November 2024.

26 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
27 approved appointing Raisa Contreras to Seat #4 of the Board of Supervisors, for the City Center Community  
28 Development District.

29 B. Exhibit 1: Oath of Office

30 The Oath of Office was administered to Ms. Contreras.

31 Mr. Albino announced his resignation from Seat #1 of the Board of Supervisors at 1:08 p.m.

32 The Vice Chair nominated Mr. Albino to fill the vacancy in Seat #3, which had a term expiring in  
33 November 2026.

34 On a MOTION by Mr. Tommy Khatib, SECONDED by Mr. Victor Khatib, WITH ALL IN FAVOR, the  
35 Board approved appointing Ronaldo Albino to Seat #3 of the Board of Supervisors, for the City Center  
36 Community Development District.

37 The Oath of Office was administered to Mr. Albino.

38 C. Exhibit 2: New Supervisor Information Sheet



39 D. Exhibit 3: Form 1

40 E. Exhibit 4: Sunshine Law & Code of Ethics

41 **FOURTH ORDER OF BUSINESS – Consent Agenda**

42 A. Exhibit 5: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting  
43 Held November 14, 2023

44 B. Exhibit 6: Consideration for Acceptance – The October 2023 Unaudited Financial Report

45 C. Exhibit 7: Consideration for Acceptance – The November 2023 Unaudited Financial Report

46 Mr. McInnes noted that assessment revenue was generally coming in from the tax collector earlier  
47 than it had in previous years.

48 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
49 approved all items of the Consent Agenda, for the City Center Community Development District.

50

51 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
52 approved recessing the regular meeting for the purpose of holding the Audit Committee Meeting, for the  
53 City Center Community Development District.

54 *(The Board recessed the regular meeting at 1:23 p.m.)*

55 **SIXTH ORDER OF BUSINESS – Audit Committee Meeting**

56 A. Open the Audit Committee Meeting

57 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
58 approved opening the Audit Committee Meeting for the City Center Community Development District.

59 B. Exhibit 8: Review of RFP and Evaluation Criteria

60 C. Authorization to Proceed with Publication of RFP

61 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
62 approved proceeding with the publication of the audit RFP for the City Center Community Development  
63 District.

64 D. Scheduling of Next Meeting Date – February 13, 2024

65 E. Close the Audit Committee Meeting

66 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
67 approved closing the Audit Committee Meeting for the City Center Community Development District.

68 *(The Board reconvened the regular meeting at 1:29 p.m.)*

69 **SEVENTH ORDER OF BUSINESS – Business Items**

70 A. Exhibit 9: Consideration and Adoption of **Resolution 2024-01**, Designating Officers

71 Mr. McInnes explained that this Resolution was needed to allow for Resolution 2024-02 to proceed,  
72 which would authorize Mr. Smith to sign checks for the District as an additional backup to the Lake  
73 Mary office as needed.

74 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
75 adopted **Resolution 2024-01**, Designating Officers, in substantial form, for the City Center Community  
76 Development District.

77 B. Exhibit 10: Consideration and Adoption of **Resolution 2024-02**, Designating Signatories

78 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
79 adopted **Resolution 2024-02**, Designating Signatories, for the City Center Community Development  
80 District.

81 C. Exhibit 11: Consideration and Approval of Yellowstone Landscape Contract Addendum

82 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
83 approved the Yellowstone Landscape Contract Addendum, for the City Center Community Development  
84 District.

85 **EIGHTH ORDER OF BUSINESS – Staff Reports**

86 A. District Manager

- 87 ➤ Action Item Report
- 88 ➤ Exhibit 12: Meeting Matrix

89 B. District Attorney

90 Mr. Robin provided an update to the Board on discussions with Polk County officials regarding the  
91 transfer of Posner Boulevard and Grandview Parkway to the County, noting that the Board should  
92 have received a copy of the marked up interlocal agreement that had been received from the County.  
93 Mr. Robin explained that, with the transfer, the District Engineer would work on acquiring specific  
94 quotes for street sweeping, asphalt repair, and any necessary roadway striping. Mr. Robin noted  
95 that an estimate of about \$40,000 had been given for the asphalt repairs, and discussion ensued  
96 with the District Manager and the Board regarding the CDD’s budget line items.

97 C. District Engineer

98 Mr. Wilson stated that he had nothing additional to report aside from what District Counsel had  
99 spoken on.

100 **NINTH ORDER OF BUSINESS – Exhibit 13: Discussion Item: Interlocal Agreement with Polk**  
101 **County for Transfer of Roads and Maintenance**

102 This item was discussed as part of the staff reports.

103 **TENTH ORDER OF BUSINESS – Supervisors Requests**

104 There being none, the next item followed.

105 **ELEVENTH ORDER OF BUSINESS – Audience Comments - New Business**

106 There being none, the next item followed.

107 **TWELFTH ORDER OF BUSINESS – Adjournment**

108 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to  
109 adjourn the meeting. There being none, Mr. Albino made a motion to adjourn the meeting.

110 On a MOTION by Mr. Albino, SECONDED by Mr. Tommy Khatib, WITH ALL IN FAVOR, the Board  
111 adjourned the meeting at 2:02 p.m. for the City Center Community Development District.

112 *\*Each person who decides to appeal any decision made by the Board with respect to any matter considered*  
113 *at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,*  
114 *including the testimony and evidence upon which such appeal is to be based.*

115 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
116 **meeting held on \_\_\_\_\_.**

117

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

118

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Printed Name**

119 **Title:**    **Secretary**    **Assistant Secretary**

**Title:**    **Chairman**    **Vice Chairman**

# EXHIBIT 3

City Center  
Community Development District

Financial Statements  
(Unaudited)

Preliminary

December 31, 2023

**City Center CDD**  
**Balance Sheet**  
**December 31, 2023**

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Debt Service 2015 (05A)</u>	<u>Debt Service 2015 (07A)</u>	<u>TOTAL</u>
1 <b>ASSETS</b>					
2 CASH	\$ 773,271	\$ -	\$ -	\$ -	\$ 773,271
3 INVESTMENTS:					
4 REVENUE FUND	-	-	99,757	131,748	231,505
5 INTEREST FUND	-	-	-	-	-
6 RESERVE	-	-	50,000	50,000	100,000
7 PREPAYMENT	-	-	60	308	368
8 SINKING FUND	-	-	-	-	-
9 ACCOUNTS RECEIVABLE	-	-	-	-	-
10 ASSESSMENTS RECEIVABLE - ON ROLL	-	-	-	-	-
11 DUE FROM OTHER FUNDS	-	50,571	93,279	110,516	254,367
12 DEPOSITS (UTILITY)	865	-	-	-	865
13 PREPAID EXPENSE	7,520	-	-	-	7,520
14 <b>TOTAL ASSETS</b>	<b>\$ 781,656</b>	<b>\$ 50,571</b>	<b>\$ 243,096</b>	<b>\$ 292,572</b>	<b>\$ 1,367,895</b>
15 <b>LIABILITIES</b>					
16 ACCOUNTS PAYABLE	\$ 7,882	\$ -	\$ -	\$ -	\$ 7,882
17 DEFERRED REVENUE ON ROLL	-	-	-	-	-
18 DUE TO OTHER FUNDS	254,367	-	-	-	254,367
19 ACCRUED EXPENSES	-	-	-	-	-
20 <b>TOTAL LIABILITIES</b>	<b>262,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,248</b>
21 <b>FUND BALANCE</b>					
22 NONSPENDABLE					-
23 PREPAID & DEPOSITS	8,385	-	-	-	8,385
24 UNASSIGNED:	511,023	50,571	243,096	292,572	1,097,262
25 <b>TOTAL FUND BALANCE</b>	<b>519,407</b>	<b>50,571</b>	<b>243,096</b>	<b>292,572</b>	<b>1,105,647</b>
26 <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 781,656</b>	<b>\$ 50,571</b>	<b>\$ 243,096</b>	<b>\$ 292,572</b>	<b>\$ 1,367,895</b>

**City Center CDD**  
**General Fund**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to December 31, 2023**

	FY 2024 Adopted Budget	FY 2024 Month of December	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
<b>1 REVENUE</b>					
2 ON ROLL SPECIAL ASSESSMENTS	\$ 463,213	\$ 468,580	\$ 468,580	\$ 5,367	101%
3 INTEREST REVENUE	-	-	-	-	
4 MISCELLANEOUS REVENUE	-	667	2,000	2,000	
<b>5 TOTAL REVENUE</b>	<b>\$ 463,213</b>	<b>\$ 469,246</b>	<b>\$ 470,580</b>	<b>\$ 7,367</b>	<b>102%</b>
<b>EXPENDITURES</b>					
<b>1 ADMINISTRATIVE</b>					
2 SUPERVISOR COMPENSATION	\$ 3,600	\$ 400	\$ 1,000	\$ (2,600)	28%
3 DISTRICT MANAGEMENT	34,608	2,801	8,569	(26,039)	25%
4 FACILITY RENTAL	2,000	161	321	(1,679)	16%
5 REGULATORY & PERMIT FEES	175	-	175	-	100%
6 RECORD STORAGE / ARCHIVING	600	-	-	(600)	0%
7 MISCELLANEOUS FEES	500	-	16	(484)	3%
8 AUDITING SERVICES	3,725	-	-	(3,725)	0%
9 LEGAL ADVERTISING	2,500	90	500	(2,000)	20%
10 BANK FEES	250	-	-	(250)	0%
11 DISTRICT ENGINEER	10,000	-	-	(10,000)	0%
12 LEGAL SERVICES - GENERAL	25,000	-	144	(24,856)	1%
13 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,015	161	1,831	(184)	91%
14 ADMINISTRATIVE CONTINGENCY	500	-	-	(500)	0%
15 ASSESSMENT COLLECTION FEES	8,000	-	-	(8,000)	0%
<b>16 TOTAL GENERAL ADMINISTRATION</b>	<b>93,473</b>	<b>3,612</b>	<b>12,557</b>	<b>(80,916)</b>	<b>13%</b>
<b>17 INSURANCE</b>					
18 INSURANCE (Public Officials, Liability, Property )	10,740	-	9,799	(941)	91%
<b>19 TOTAL INSURANCE</b>	<b>10,740</b>	<b>-</b>	<b>9,799</b>	<b>(941)</b>	<b>91%</b>
<b>20 DEBT SERVICE ADMINISTRATION</b>					
21 DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	-	5,000	-	100%
22 ARBITRAGE REBATE CALCULATION	1,300	-	-	(1,300)	0%
23 BOND AMORTIZATION	500	125	125	(375)	25%
24 TRUSTEE FEES	18,000	-	-	(18,000)	0%
<b>25 TOTAL DEBT SERVICE ADMINISTRATION</b>	<b>24,800</b>	<b>125</b>	<b>5,125</b>	<b>(19,675)</b>	<b>21%</b>
<b>26 FIELD OPERATIONS &amp; MAINTENANCE</b>					
27 UTILITY - ELECTRICITY & STREETLIGHTS	80,000	5,733	16,958	(63,042)	21%
28 UTILITY - WATER (RECLAIMED)	4,500	316	747	(3,753)	17%
29 POND MAINTENANCE	9,500	685	2,055	(7,445)	22%
30 LANDSCAPE MAINTENANCE	100,000	6,467	18,717	(81,283)	19%
31 IRRIGATION MAINTENANCE	4,200	-	-	(4,200)	0%
32 FIELD - CONTINGENCY	6,000	-	3,090	(2,910)	51%
33 CAPITAL IMPROVEMENTS - MONUMENT REPAIRS, ETC.	20,000	-	-	(20,000)	0%
34 SECURITY PATROL	60,000	6,300	18,600	(41,400)	31%
35 MAINTENANCE CONTINGENCY	50,000	2,275	2,275	(47,725)	5%
<b>36 TOTAL FIELD OPERATIONS</b>	<b>334,200</b>	<b>21,776</b>	<b>62,442</b>	<b>(271,758)</b>	<b>19%</b>
<b>37 TOTAL EXPENDITURES</b>	<b>\$ 463,213</b>	<b>\$ 25,513</b>	<b>\$ 89,923</b>	<b>\$ (373,290)</b>	<b>19%</b>
<b>38 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>443,733</b>	<b>380,657</b>	<b>380,657</b>	
<b>39 OTHER FINANCING SOURCES &amp; USES</b>					
40 TRANSFERS IN	-	-	-	-	
41 TRANSFERS OUT	-	-	-	-	
<b>42 TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
43 FUND BALANCE - BEGINNING - UNAUDITED	11,619		138,751	127,132	
44 NET CHANGE IN FUND BALANCE	-	443,733	380,657	380,657	
<b>45 FUND BALANCE - ENDING - PROJECTED</b>	<b>11,619</b>		<b>519,407</b>	<b>507,788</b>	

**City Center CDD**  
**Capital Reserve Fund (CRF)**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to December 31, 2023**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Total Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 50,000	\$ 50,571	\$ 571
3 INTEREST & MISCELLANEOUS	-	-	-
<b>4 TOTAL REVENUE</b>	<b>50,000</b>	<b>50,571</b>	<b>571</b>
<b>5 EXPENDITURES</b>			
6 RENEWAL AND REPLACEMENT (RESERVE STUDY)	-	-	-
7 CAPITAL IMPROVEMENT PLAN (ANNUAL ENHANCEMENTS)	-	-	-
<b>8 TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>50,000</b>	<b>50,571</b>	<b>571</b>
<b>10 OTHER FINANCING SOURCES &amp; USES</b>			
11 TRANSFERS IN	-	-	-
12 TRANSFERS OUT	-	-	-
<b>13 TOTAL OTHER FINANCING SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
14 FUND BALANCE - BEGINNING	-	-	-
15 NET CHANGE IN FUND BALANCE	50,000	50,571	571
<b>16 FUND BALANCE - ENDING</b>	<b>\$ 50,000</b>	<b>\$ 50,571</b>	<b>\$ 571</b>
<b>17 ANALYSIS OF FUND BALANCE</b>			
18 COMMITTED			
19 FUTURE CAPITAL IMPROVEMENTS			
20 ASSIGNED			
21 WORKING CAPITAL			
22 UNASSIGNED	50,000	50,571	
<b>23 FUND BALANCE - ENDING</b>	<b>\$ 50,000</b>	<b>\$ 50,571</b>	



**City Center CDD**  
**Debt Service Fund- Series 2015 (05A)**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to December 31, 2023**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 91,951	\$ 93,051	\$ 1,100
3 SPECIAL ASSESSMENTS - EXCESS FEES	-	-	-
4 INTEREST REVENUE	-	2,041	2,041
<b>5 TOTAL REVENUE</b>	<b>91,951</b>	<b>95,092</b>	<b>3,141</b>
<b>6 EXPENDITURES</b>			
7 INTEREST EXPENSE			
8 November 1, 2023	-	25,021	(25,021)
9 May 1, 2024	25,082	-	25,082
10 November 1, 2024	23,765	-	23,765
11 PRINCIPAL RETIREMENT			
12 May 1, 2024	43,000	-	43,000
<b>13 TOTAL EXPENDITURES</b>	<b>91,847</b>	<b>25,021</b>	<b>(66,826)</b>
<b>14 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>104</b>	<b>70,071</b>	<b>69,967</b>
<b>15 OTHER FINANCING SOURCES (USES)</b>			
16 TRANSFERS IN	-	-	-
17 TRANSFERS OUT	-	-	-
<b>18 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
19 FUND BALANCE - BEGINNING	172,797	173,025	228
20 NET CHANGE IN FUND BALANCE	104	70,071	69,967
<b>21 FUND BALANCE - ENDING</b>	<b>\$ 172,901</b>	<b>\$ 243,096</b>	<b>\$ 70,195</b>

**City Center CDD**  
**Debt Service Fund- Series 2015 (07A)**  
**Statement of Revenue, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2023 to December 31, 2023**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Actual Year-to-Date</b>	<b>VARIANCE Over (Under) to Budget</b>
<b>1 REVENUE</b>			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 108,990	\$ 110,246	\$ 1,256
3 SPECIAL ASSESSMENTS - EXCESS FEES	-	-	-
4 INTEREST REVENUE	-	2,494	2,494
<b>5 TOTAL REVENUE</b>	<b>108,990</b>	<b>112,740</b>	<b>3,750</b>
<b>6 EXPENDITURES</b>			
7 INTEREST EXPENSE			
8 November 1, 2023	-	32,160	(32,160)
9 May 1, 2024	32,160	-	32,160
10 November 1, 2024	30,780	-	30,780
11 PRINCIPAL RETIREMENT			
12 May 1, 2024	46,000	-	46,000
<b>13 TOTAL EXPENDITURES</b>	<b>108,940</b>	<b>32,160</b>	<b>(76,780)</b>
<b>14 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>50</b>	<b>80,580</b>	<b>80,530</b>
<b>15 OTHER FINANCING SOURCES (USES)</b>			
16 TRANSFERS IN	-	-	-
17 TRANSFERS OUT	-	-	-
<b>18 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
19 FUND BALANCE - BEGINNING	211,722	211,992	270
20 NET CHANGE IN FUND BALANCE	50	80,580	80,530
<b>21 FUND BALANCE - ENDING</b>	<b>\$ 211,772</b>	<b>\$ 292,572</b>	<b>\$ 80,800</b>

**City Center CDD**  
**Check Register - FY 2024**

Date	Ref. Num	Name	Memo	Deposits	Disbursements	Balance
<b>09/30/2023</b>		<b>BOY Balance</b>				<b>145,574.38</b>
10/02/2023	1ACH100223	Duke Energy	Various Accounts		53.03	145,521.35
10/02/2023	2ACH100223	Duke Energy	Various Accounts		439.54	145,081.81
10/02/2023	2578	Egis Insurance & Risk Advisors	Insurance FY Policy# 100123234 10/01/23-10/01/24		9,799.00	135,282.81
10/03/2023			Deposit	666.67		135,949.48
10/03/2023	100105	Innersync	Invoice: 21680 (Reference: Website Services. )		1,515.00	134,434.48
10/03/2023	100106	Steadfast Environmental, LLC	Invoice: SE-22881 (Reference: Routine Aquatic Maintenance. )		685.00	133,749.48
10/03/2023	100107	Vesta District Services	Invoice: 413505 (Reference: Monthly contracted management fees. ) Invoice: 413506 (Reference: ...		7,925.67	125,823.81
10/04/2023	100108	High Demand Protective Sevices L.L.C.	Invoice: 20231142 (Reference: Security Patrol: 10/2023. )		6,200.00	119,623.81
10/05/2023	1005ACH1	Duke Energy	Various Accounts		5,241.95	114,381.86
10/05/2023	100523ACH1	Google	Google Email October		36.00	114,345.86
10/06/2023	100109	Yellowstone Landscape	Invoice: OS 604844 (Reference: Grandview Parkway. )		2,739.80	111,606.06
10/10/2023	ACH101023	Polk County Utilities	Reuse 3 Posner Blvd 08/07/23-09/06/23		164.70	111,441.36
10/10/2023	100110	Yellowstone Landscape	Invoice: OS 605929 (Reference: Landscape Maintenance: 10/2023. )		6,125.00	105,316.36
10/10/2023	100111	S&S Contracting of Polk County Inc.	Invoice: 10044 (Reference: Emergency Asphalt/Pothole Repair. )		3,500.00	101,816.36
10/13/2023	100112	Straley Robin Vericker	Invoice: 23664 (Reference: General Matters thru 9/15/23. )		490.00	101,326.36
10/25/2023	100113	High Demand Protective Sevices L.L.C.	Invoice: 20231151 (Reference: 11/1/23 - 11/30/23. )		6,000.00	95,326.36
10/26/2023	100114	Straley Robin Vericker	Invoice: 23731 (Reference: General Matters. )		294.15	95,032.21
10/27/2023	2579	Polk County Water Resource Enforcement	Water Violation - 9/27/23		50.00	94,982.21
10/31/2023	1ACH103123	Duke Energy	Various Accounts		50.54	94,931.67
10/31/2023	2ACH1031232	Duke Energy	Various Accounts		439.54	94,492.13
10/31/2023			Deposit	666.67		95,158.80
<b>10/31/2023</b>		<b>EOM Balance</b>		<b>1,333.34</b>	<b>51,748.92</b>	<b>95,158.80</b>
11/01/2023	100115	Steadfast Environmental, LLC	Invoice: SE-23095 (Reference: Pond Maintenance: 11/2023. )		685.00	94,473.80
11/01/2023	100116	Vesta District Services	Invoice: 414384 (Reference: Monthly contracted management fees. )		2,925.67	91,548.13
11/03/2023	1ACH110323	Duke Energy	Various Accounts		5,241.95	86,306.18
11/06/2023	100117	Yellowstone Landscape	Invoice: OS 617194 (Reference: Monthly Landscape Maintenance November 2023. )		6,125.00	80,181.18
11/06/2023	1106ACH1	Google	Google Email November		36.00	80,145.18
11/09/2023	ACH110923	Polk County Utilities	Reuse 3 Posner Blvd 09/06/23-10/06/23		129.15	80,016.03
11/14/2023			Deposit	1,529.28		81,545.31
11/14/2023	2580	Florida Dept. of Economic Opportunity	FY 2023/2024 Special District Fee Invoice/Update Form		175.00	81,370.31
11/16/2023	100118	High Demand Protective Sevices L.L.C.	Invoice: 20231161 (Reference: Security Patrol 12/1/2023-12/31/2023. )		6,300.00	75,070.31
11/20/2023	2581	Mahmoud A. Khatib	BOS Meeting 11/14/23		200.00	74,870.31
11/20/2023	2582	Rolando Albino Sanchez	BOS Meeting 11/14/23		200.00	74,670.31
11/20/2023	2583	Victor Khatib	BOS Meeting 11/14/23		200.00	74,470.31
11/20/2023	2584	James C. Williamson	Removal and Disposal of Truck Tires and Tub		350.00	74,120.31
11/29/2023	100119	Business Observer	Invoice: 23-01656K (Reference: Legal Advertising. )		89.69	74,030.62
11/30/2023	1ACH113023	Duke Energy	Various Accounts		196.88	73,833.74
11/30/2023	2ACH113023	Duke Energy	Various Accounts		54.34	73,779.40
<b>11/30/2023</b>				<b>1,529.28</b>	<b>22,908.68</b>	<b>73,779.40</b>
12/04/2023			Deposit	666.67		74,446.07
12/04/2023	100120	Steadfast Environmental, LLC	Invoice: SE-23212 (Reference: Aquatic Maintenance - Dec 2023. )		685.00	73,761.07
12/04/2023	100121	Yellowstone Landscape	Invoice: OS 628907 (Reference: Landscape Maintenance: 12/2023. )		6,125.00	67,636.07
12/05/2023	100122	High Demand Protective Sevices L.L.C.	Invoice: 2231176 (Reference: Security Patrol: 1/2024. )		6,300.00	61,336.07
12/06/2023	1206ACH1	Google	Google Email December		36.00	61,300.07
12/08/2023	100123	Yellowstone Landscape	Invoice: OS 633477 (Reference: Landscape Maintenance. )		342.48	60,957.59
12/08/2023			Deposit	226,886.14		287,843.73
12/14/2023	100124	Vesta District Services	Invoice: 415862 (Reference: District Management Services: 12/2023. )		2,800.66	285,043.07
12/15/2023	100125	Vesta District Services	Invoice: 415812 (Reference: Billable Expenses - Nov 2023. )		497.61	284,545.46
12/18/2023	ACH121823	Polk County Utilities	Reuse 3 Posner Blvd 10/06/23-11/08/23		251.55	284,293.91
12/18/2023	ACH121823	Duke Energy	Various Accounts		5,241.95	279,051.96
12/19/2023	100126	Vesta District Services	Invoice: 415862B ()		250.02	278,801.94
12/20/2023	2585	Mahmoud A. Khatib	BOS Meeting 12/12/23		200.00	278,601.94
12/20/2023	2586	Victor Khatib	BOS Meeting 12/12/23		200.00	278,401.94
12/21/2023			Deposit	448,942.52		727,344.46
12/22/2023	100127	Business Observer	Invoice: 23-01803K (Reference: Legal Ad: 1/9/2024 Audit Committee Meeting. )		89.69	727,254.77
12/27/2023	ACH122723	Polk County Utilities	Reuse 3 Posner Blvd 11/08/23-12/08/23		112.05	727,142.72
12/29/2023	1ACH122923	Duke Energy	Various Accounts		439.54	726,703.18
12/29/2023	2ACH122923	Duke Energy	Various Accounts		51.37	726,651.81
12/29/2023			Deposit	46,618.98		773,270.79
<b>12/31/2023</b>				<b>723,114.31</b>	<b>23,622.92</b>	<b>773,270.79</b>

# EXHIBIT 4

# City Center Community Development District

## Scoring Matrix

### Auditor Services

	Grau & Associates	DiBartolomeo, McBee, Hartley, & Barnes	Berger, Toombs, Elam, Gaines & Frank
<b>1. Ability of Personnel (1-20 points max)</b>			
This includes the 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.			
<b>2. Proposer's Experience (1-20 points max)</b>			
This includes 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.			
<b>3. Understanding of Scope of Work (1-20 points max)</b>			
This category addresses the extent to which the proposal demonstrates an understanding of the District's needs for the services requested.			
<b>4. Ability to Furnish the Required Services (1-20 points max)</b>			
This category addresses the 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.			
<b>5. Price (1-20 points max)</b>			
Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the bid.			
<b>Total (100 Points maximum)</b>			

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# EXHIBIT 5



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**CITY CENTER**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: January 26, 2024  
2:00PM

**Submitted to:**

City Center  
Community Development District  
c/o District Manager  
250 International Parkway Suite 208  
Lake Mary, FL 32746

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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)



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SUPPLEMENTAL INFORMATION ..... 19





# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

January 26, 2024

City Center Community Development District  
c/o District Manager  
250 International Parkway, Suite 208  
Lake Mary, FL 32746

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the City Center 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.

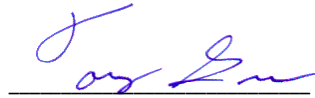
### **Complying With Standards**

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 David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@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



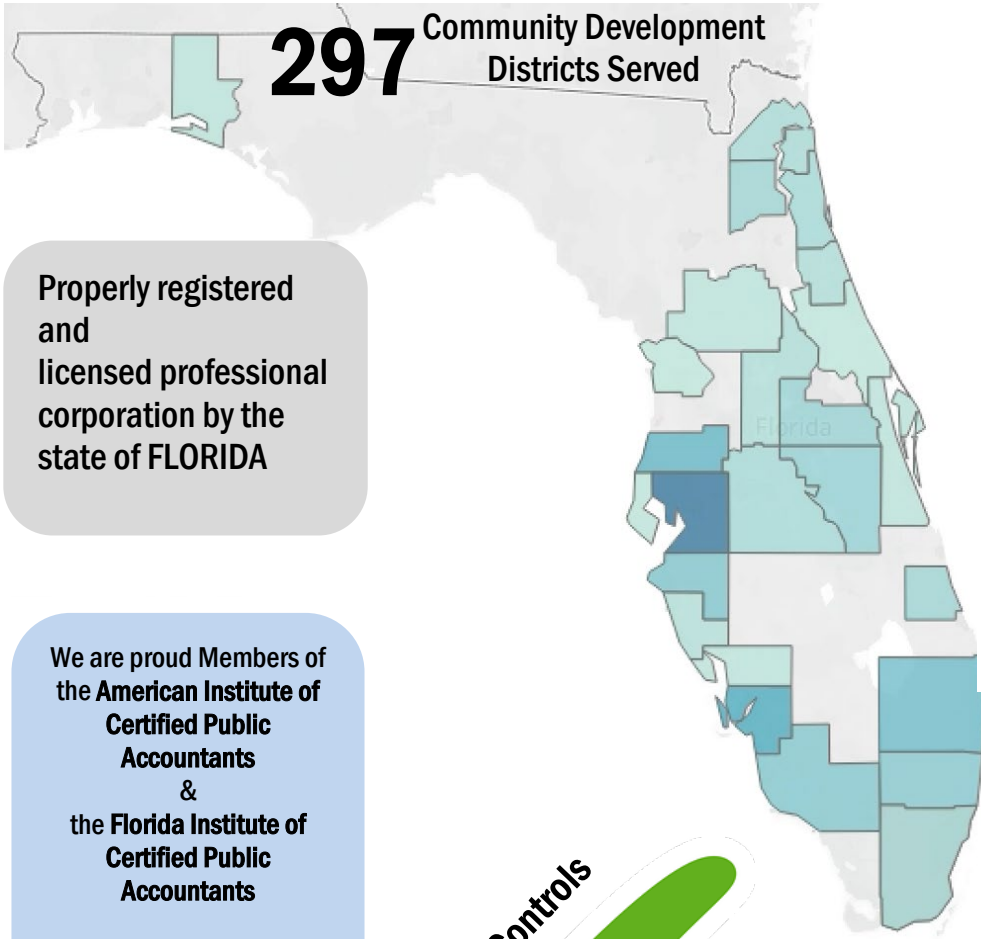
3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



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



Florida Institute of Certified Public Accountants

**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

**March 17, 2023**

**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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

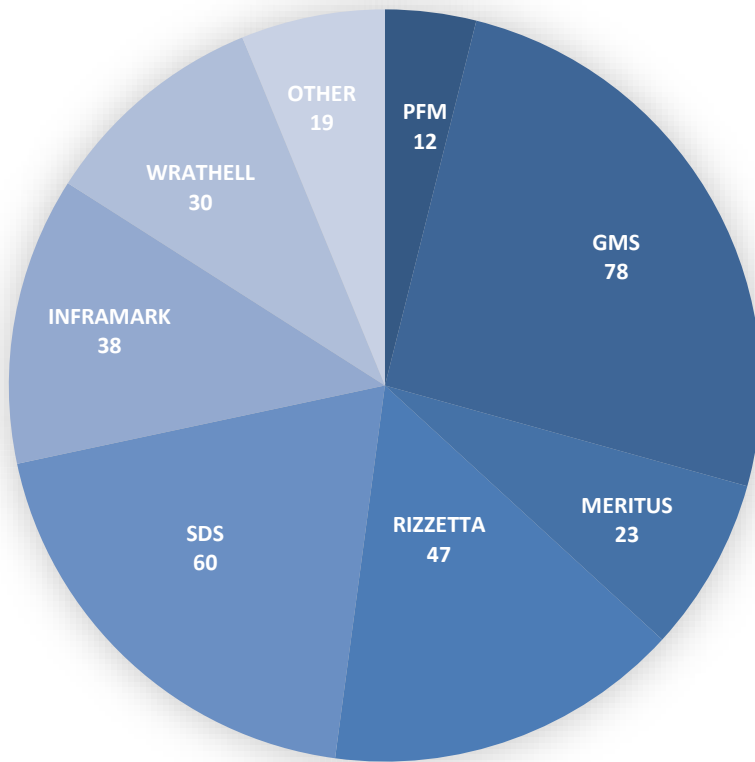
119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

# 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: 35+  
 CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours  
 Professional Memberships: AICPA, FICPA, FGFOA, GFOA

#### **David Caplivski, CPA (Partner)**

Years Performing Audits: 13+  
 CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 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.”

- David Caplivski

# 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.





# Antonio 'Tony' J. Grau, CPA

## Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

### 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>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



**David Caplivski, CPA/CITP, Partner**  
 Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

**Certifications and Certificates**

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

**Professional Associations**

*Member, American Institute of Certified Public Accountants*  
*Member, Florida Institute of Certified Public Accountants*  
*Member, Florida Government Finance Officers Association*  
*Member, Florida Association of Special Districts*

# 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, 2024-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$4,200
2025	\$4,300
2026	<u>\$4,400</u>
<b>TOTAL (2024-2026)</b>	<b><u>\$12,900</u></b>

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

# Supplemental Information



**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 Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control 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>333</b>	<b>5</b>	<b>3</b>	<b>328</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 **City Center 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).**

# EXHIBIT 6

# **City Center Community Development District**

<b>Proposer</b>
-----------------

**DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**

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City Center  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as City Center Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving 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 audit 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 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.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872  
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

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Private Company Practice Section

Member AICPA

[WWW.DMHBPCPA.NET](http://WWW.DMHBPCPA.NET)

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, slightly slanted style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

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

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Theresa Goldstein** - Senior (resume attached)

Staff – TBA

# **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

## **Experience and Training**

Jim has over 25 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 25 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

## **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

## **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

## **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 35 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 35 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Theresa Goldstein**

*Supervisor – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and training**

Theresa has over 15 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

- 15 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include City of Port St. Lucie, St. Lucie County Fire District, Town of Sewall’s Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

### **Education and Registrations**

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

### **Professional Affiliations**

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods



## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance 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 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 continuance of clients
- Inspection and review system

### ➤ *Independence*

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, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 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-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of Jupiter Island Mike Ventura (772)-545-0104	2010		<b>Jim Hartley</b>	√			<b>200</b>
Town of Sewall's Point Pamela Walker (772) 287-2455	2010	√	<b>Jim Hartley</b>			√	<b>225</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

### a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with City Center Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for City Center Community Development District							
Prepare management letter and other special reports							
Exit conference with City Center Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of City Center Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.



## **Perform Statutory Compliance Testing**

We have developed audit programs for City Center Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

*We want to help you solve problems before they become major.*

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

## **PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of City Center Community Development District for the three years as follows:

September 30, 2024	\$3,600
September 30, 2025	\$3,700
September 30, 2026	\$3,800

In years of new debt issuance fees may be adjusted as mutually agreed upon.

# EXHIBIT 7

**CITY CENTER  
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:**

January 26, 2024

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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

January 26, 2024

City Center Community Development District  
Vesta District Services  
250 International Parkway, Suite 208  
Lake Mary, FL 32746

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for City Center 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 City Center 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

Member AICPA

- 1 -  
Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

City Center Community Development District  
January 26, 2024

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 City Center Community Development District.

Very truly yours,



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

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

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

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

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

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

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

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



## Professional Staff Resources

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

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

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 City Center 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 74 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 1,100 community development districts, and over 2,100 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 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

Clearwater Cay 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.  
Gateway Services Community Development District.

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

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

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

### Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

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

## **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 \$4,000 for the years ended September 30, 2024, 2025, and 2026. The fee is contingent upon the financial records and accounting systems of City Center 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 City Center Community Development District as of September 30, 2024, 2025, and 2026. 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 – 44 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 40 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***

### **Personnel Qualifications and Experience**

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

Director – 36 years experience

#### **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 – 2017)
- ◆ 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 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

#### **Professional Experience**

- ◆ Twenty-eight 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)**

Director

#### **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**

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

Director – 13 years total experience

#### **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**

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

Accounting and Audit Manager – 33 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***

<b>Personnel Qualifications and Experience</b>
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**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler’s Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

**Non-Profits:**

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

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

**Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 11 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, CPA**

Senior Staff Accountant – 9 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.

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

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 8 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, CPA**  
Senior Accountant – 7 years

#### **Education**

- ◆ Indian River State College, B.S. – 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 professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

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

### **Personnel Qualifications and Experience**

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

Senior Staff Accountant – 9 years

#### **Education**

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

#### **Professional Experience**

- ◆ Accounting graduate with nine 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 – 5 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***

<b>Personnel Qualifications and Experience</b>
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### **Tifanee Terrell**

Staff Accountant – 3 years

#### **Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Staff Accountant – 1 year

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Mr. Dixon 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**

#### **Brennen Moore**

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Mr. Moore 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**

#### **Jordan Wood**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood 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**

#### **Katie Gifford**

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Ms. Gifford 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**

#### **Rayna Zicari**

Staff Accountant

#### **Education**

- ◆ Stetson 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**

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



6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
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### Report on the Firm's System of Quality Control

To the Partners of November 30, 2022  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. 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, 2022, 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, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services**  
Polk County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals ("Proposal") must be received no later than January 26 at 2 p.m., at the offices of the District Manager, David McInnes, c/o Vesta District Services located at 250 International Parkway Suite 208, Lake Mary, FL 32746

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, each proposer ("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.** Each Proposer shall submit seven (7) copies of the Proposal Documents (defined below), 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 – City Center 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 and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

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

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

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

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

**SECTION 12. CONTENTS OF PROPOSALS.** All proposals shall include the following information in addition to any other requirements of the Proposal Documents.

- A. Information regarding the proposer's authority to do business in Florida; proof of all applicable state and federal professional licenses; and proof of the proposer's qualifications to conduct audits in accordance with Government Auditing Standards as adopted by the Florida Board of Accountancy.
- B. 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.
- C. Information regarding the geographic location of the firm's headquarters or permanent office in relation to the project.
- D. Describe proposed staffing levels.
- E. Provide 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. Identify any work previously conducted for other community development districts.
- F. Describe approach to the project.
- G. Provide information regarding the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.
- H. The lump sum cost of the provision of the services under the proposal, plus the cost of any renewals.

**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 issuance of the Notice of Request for Proposals. 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. Any person who files a notice of protest challenging the Proposal Documents or any resulting Notice of Award shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the  protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

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

**AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

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

**2. Proposer's Experience. (20 Points)**

This includes 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)**

This category addresses the 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)**

This category addresses the 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.

**5. Price. (20 Points)**

Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the bid.

# EXHIBIT 8

**From:** [Betty Waye](#)  
**To:** [Christian Dimaculangan](#)  
**Subject:** RE: Registered Voter Count - City Center CDD  
**Date:** Monday, January 29, 2024 8:39:51 AM

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Good morning,

I show the current number of registered voters at 417.

Please let me know if you need any further information.

Thank you,

Betty

*Betty Waye*

**Graphics Specialist**  
**Polk County Supervisor of Elections**

70 Florida Citrus Blvd.  
Winter Haven, FL 33880  
Phone: (863) 534-5888  
Fax: (863) 845-2718  
[www.PolkElections.gov](http://www.PolkElections.gov)

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**From:** Info <info@polkelections.com>  
**Sent:** Monday, January 29, 2024 8:27 AM  
**To:** 'Betty Waye' <Mapping@polkelections.com>  
**Subject:** FW: Registered Voter Count - City Center CDD

Good Morning Betty,

Can you run a report for what the current number of voters for City Center CDD?

Thanks!  
Briana

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# EXHIBIT 9



Proposal #384176

Date: 02/06/2024

From: Gary Price

Proposal For

City Center CDD  
c/o DPGF  
250 International Pkwy,  
Suite 280  
Lake Mary, FL 32746

main:  
mobile:

Location

1300 Posner Blvd  
Davenport, FL 33837

Property Name: City Center CDD

Irrigation repairs from January 2024 wet check

Terms: Net 30

DESCRIPTION	AMOUNT
Irrigation Labor	\$225.00
Toro 10 Half spray nozzles	\$34.74

Client Notes

- Labor to troubleshoot station # 20 non functioning valve and repairs.

	SUBTOTAL	\$259.74
Signature	SALES TAX	\$0.00
x	<b>TOTAL</b>	<b>\$259.74</b>

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Assigned To

Gary Price  
Office:  
gprice@yellowstonelandscape.com

# EXHIBIT 10

# CITY CENTER CDD MEETING AGENDA MATRIX

*March, 2024*

*Regular Meeting:  
3/12*

***Presentations***

***Consent Agenda Items***

- Meeting Minutes—2/13/2024 Regular Meeting
- Unaudited Financials—January 2024

***Business Items***

***Audit Committee Meeting***

***Discussions***

- FY 2024 Draft Budget--Continued

***Staff Reports***

- District Manager
  - Action Item Report
  - Meeting Matrix
- District Counsel
- District Engineer

# CITY CENTER CDD MEETING AGENDA MATRIX

April, 2024

**Regular Meeting:  
4/9**

***Presentations***

***Consent Agenda Items***

- Meeting Minutes—3/12/2024 Regular Meeting
- Unaudited Financials—February 2024

***Business Items***

***Audit Committee Meeting***

***Discussions***

- FY 2024 Draft Budget--Continued

***Staff Reports***

- District Manager
- Action Item Report
- Meeting Matrix
  
- District Counsel
  
- District Engineer

# CITY CENTER CDD MEETING AGENDA MATRIX

<i>Unscheduled Items</i>		<i>Presentations</i>  <i>Consent Agenda Items</i>  <i>Business Items</i>  <i>Discussions (Workshop)</i>  <i>Staff Reports</i>  <i>Public Hearing</i>  <i>Vendor Reports</i>	
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## CITY CENTER CDD MEETING AGENDA MATRIX

MAJOR CONTRACT VENDOR NAME/SERVICE	EXPIRATION DATE/COMMENTS
Aquatic Management/Steadfast Environmental	9/1/2020- 1 year auto renewal (30 days)
Arbitrage Services/GNP Services CPA, PA	5/2/2023-
Audit Services/Berger, Toombs, Elam, et. al.	Fiscal Year ending 9/30/2023
Billboard Lease	10/11/2022-
District Management Services/DPFG (d/b/a Vesta District Services)	12/1/2010-
Landscape Maintenance/Yellowstone Landscape, Inc.	10/1/2022- 10/1/2025 (60 days for failure to perform; 30 days without cause)
Meeting Room Rental	
Security Guard Service/High Demand Security LLC	6/3/2022- (14 days)
Streetlighting/Duke Energy	12/11/2018- (10 years from date of initiation of service)
Towing Service/Bolton's Towing	5/17/2022- 1 year auto renewals (30 days)
Website Hosting/Campus Suite	6/4/2019- 1 year auto renewal (30 days)