

*Cypress Bluff
Community Development District*

May 28, 2019

Cypress Bluff

Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092

Phone: 904-940-5850 - Fax: 904-940-5899

May 21, 2019

Board of Supervisors
Cypress Bluff
Community Development District

Dear Board Members:

The Cypress Bluff Community Development District Meeting is scheduled for **Tuesday, May 28, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida.** Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Call to Order
- II. Review and Ranking of Proposals for Audit Services
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Call to Order
- II. Public Comment
- III. Minutes
 - A. Approval of the Minutes of the April 17, 2019 Board of Supervisors Meeting
 - B. Acceptance of the Minutes of the April 17, 2019 Audit Committee Meeting
- IV. Acceptance of the Audit Committee's Recommendation
- V. Consideration of Resolution 2019-06, Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing Date for Adoption
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- VII. Financials Reports
 - A. Balance Sheet and Income Statement
 - B. Check Register
 - C. Ratification of Funding Request No. 4
 - D. Approval of Funding Request No. 5
- VIII. Supervisor's Requests and Audience Comments
- IX. Next Scheduled Meeting – April 23, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library
- X. Adjournment

Prior to the regular Board of Supervisors meeting an audit committee meeting will be held for the purpose of ranking proposal received in response to the RFP. Copies of the ranking sheet and three proposals are enclosed under section IV of the agenda package for your review.

Enclosed under the third order of business is a copy of the minutes of the April 17, 2019 meeting for your review and approval.

The fourth order of business is acceptance of the audit committee's recommendation. Copies of the ranking sheet and three proposals received in response to the RFP are enclosed for your review.

The fifth order of business is consideration of resolution 2019-06, approving the proposed budget for Fiscal Year 2020 and setting a public hearing date for adoption. A copy of the resolution is enclosed, however the budget will be provided under separate cover.

The remainder of the agenda is general in nature. Staff will present their reports at the meeting.

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (904) 940-5850.

Sincerely,

James Perry

James Perry

District Manager
Cypress Bluff Community
Development District

AGENDA

***Cypress Bluff
Community Development District
Agenda***

Tuesday
May 28, 2019
1:30 p.m.

Duval County Southeast Regional Library
10599 Deerwood Park Boulevard
Jacksonville, Florida 32256
Call In # 1-888-850-4523 Code 322827

Audit Committee Meeting

- I. Call to Order
- II. Review and Ranking of Proposals for Audit Services
- III. Other Business
- IV. Adjournment

Board of Supervisors Meeting

- I. Call to Order
- II. Public Comment
- III. Minutes
 - A. Approval of the Minutes of the April 17, 2019 Board of Supervisors Meeting
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- IV. Acceptance of the Audit Committee's Recommendation
- V. Consideration of Resolution 2019-06, Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing Date for Adoption
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer – Requisition Summary
 - C. District Manager
- VII. Financials Reports

- A. Balance Sheet and Income Statement
- B. Check Register
- C. Ratification of Funding Request No. 4
- D. Approval of Funding Request No. 5

VIII. Supervisor's Requests and Audience Comments

- IX. Next Scheduled Meeting – June 25, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library
- X. Adjournment

MINUTES

A.

MINUTES OF MEETING
CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors meeting of the Cypress Bluff Community Development District was held Wednesday, April 17, 2019 at 3:00 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida 32256.

Present and constituting a quorum were:

Richard Ray	Chairman
John Holmes	Vice Chairman
John Hewins	Supervisor
Steve Grossman	Supervisor
Chris Price	Supervisor

Also present were:

Dave deNagy	District Manager
Katie Buchanan	District Counsel
Brad Weeber	District Engineer (by phone)
David Ray	Governmental Management Services
Mikey White	Parc Group

FIRST ORDER OF BUSINESS

Roll Call

Mr. deNagy called the meeting to order at 3:00 p.m. and stated we are going to take a couple of items out of order today. We are going to start with the regular board meeting and go to items V and VI and when we are finished with those items we will recess to conduct the audit committee meeting. When that is finished we will come back to the regular board meeting.

FIFTH ORDER OF BUSINESS

Consideration of Supplemental Engineer's Report

Ms. Buchanan stated as you recall we recently issued master infrastructure bonds, which incorporates a portion of the District's master improvement plan over a specific assessment area. What you are looking at now is an engineer's report, which describes neighborhood improvements so where the master assessments were attached to all of the property within the District's first assessment area the neighborhood assessments, which will support this project, will only attach to the neighborhood that is subject to them. Pulte Del Webb owns a portion with an expectation that they will take on a second portion later this year.

Mr. Ray stated Pulte owns half and the developer owns half as of today but they are going to do two bond issues. They are going to do one when they acquire their second takedown.

Ms. Buchanan stated correct, that's my understanding at this time rather than incur cost of issuance twice they are just going to wait so then the next question that follows is why are we doing this today if they're not going to issue bonds until later in the year. As you probably recall I always recommend the district have a point in the chain of title of improvements so that there is evidence the district has owned it. It makes your bond counsel much more comfortable when we go to issue bonds to pay for those things if the district does in fact own them, even if it's just for a day, so what we are doing here is proposing that these improvements, which are described in the engineer's report, will be conveyed to the district soon and then subsequently turned over to the end users, which would likely be the utility authorities or the city, understanding that we have no money to pay for these improvements right now and we will not be able to pay for these improvements at or until we issue bonds, which is likely the end of the year.

Mr. Ray stated so when we make reference in this engineer's report to the 2019 bonds because we had an issue in February 2019, would this be the new "Pulte" bond?

Ms. Buchanan stated we just wanted to get this engineer's report in front of you so that you have a chance to review the description. I wouldn't say that it's in final form, I would still call it substantial, so that's one of the things we can certainly clarify. We will probably call them the 2019 Neighborhood Bonds.

Mr. Ray asked Monterey Pines, is that a name Pulte is carrying over just for purposes of these documents? I'm just curious where that came from.

Mr. Weeber stated that's been the name on the engineering plans for quite some time. I'm not sure if that's the final marketing name or not.

Mr. Ray stated okay that was a name we used a long time ago so we can clear that up now. I just didn't know if that came from Pulte.

Ms. Buchanan stated Brad, since you're on the phone I'm going to show the board a couple of the hot spots and then if you want to jump in at any time, please do. You will note that the background is very similar to the same engineering report that we previously approved.

If you look at table two you will see the total estimated infrastructure cost. Currently it's at the value of \$3.87 million so that is what we anticipate.

Mr. Weeber stated all of these improvements are consistent with the previous approved master engineer's report where we referenced neighborhood improvements that may come in the future. Most of these numbers are actually hard numbers. I think the only one that is an estimate is landscaping.

Ms. Buchanan stated right, so then you go to the next part of the report and that identifies the type of improvements that we convey: stormwater management facilities, drainage, utilities and landscaping. Brad, I think one of the things we should probably do is go ahead and identify who will be the ultimate owners of these but as I understand it the utilities will be turned over to JEA. With the landscaping and stormwater ponds, although the district will own them, it is anticipated they will be maintained via a maintenance agreement with that neighborhood HOA.

Mr. Weeber stated for the stormwater ponds and landscaping I believe that was correct and then the storm drainage that is in the private right of ways I believe we discussed would be owned by the HOA but there would be some sort of easement granted toward the CDD.

Ms. Buchanan stated okay we will work that out.

Mr. Ray asked is there anything we need to do before we go through the rest of the documents that makes it clear that the district will not have any maintenance responsibilities? What I don't want to do is to be in a position in October when we go to issue bonds and then we find out there was an expectation that there was.

Ms. Buchanan stated we could just condition your approval on that understanding. It's not necessarily that we won't be the owner, because we may be the owner.

Mr. Ray stated we can be the owner but we have no financial responsibility as it relates to maintenance.

Ms. Buchanan stated right, these improvements will be funded by neighborhood cost.

Mr. Ray stated correct.

On MOTION by Mr. Ray seconded by Mr. Hewis with all in favor the supplemental engineer's report was approved in substantial form conditioned on the understanding that the CDD will not have any extra maintenance obligations related to the included improvements.

Mr. Ray stated we've never done neighborhood bonds before so this is a little bit new so I'm assuming what would happen is say Pulte goes out and puts \$3.8 million in the ground, comes back nine months from now, interest rates are at 8%, net construction proceeds is \$2.5 million. That's it. They could do one of two things; they could set their par value at whatever is required to net \$3.8 million or they could take something less and Pulte would fund the difference but under no circumstance could they come back to the district?

Ms. Buchanan stated no that's correct. Because we're taking an assignment the District doesn't have any active construction contracts with these vendors so it's not like the district has an obligation to pick contractors. Pulte has to pay their contractors and once they complete it we acquire it. If they don't finish the work that is their problem. If you're worried about the project being unfinished they have a completion obligation, which will be entered into at the time we issue bonds.

Mr. Ray stated I'm thinking general budget and one thing that has been talked about with very specific maintenance for items when you think about the effect if any on the overall general budget, does it have an overall effect on us at all?

Ms. Buchanan stated I don't know why it would. These improvements and bonds are very similar to a situation where Pulte privately funded, except for the fact that they are utilizing the CDD to tap into lower interest rate financing.

Mr. Ray stated these are 30-year A bonds, they're not B bonds so that will be whatever it turns out to be. Did anybody run the assessment number? What is this per unit?

Ms. Buchanan stated I don't know. I know he's been working with Brad at MBS. Maybe one thing we can write into our completion agreements or one of those agreements for the bonds is that clearly they would be responsible, not the district for any improvement costs.

SIXTH ORDER OF BUSINESS

**Consideration of Acquisition Agreement
with Pulte Home Company, LLC**

A. Form of Agreement

Ms. Buchanan stated this is very similar to the one that was executed by E-Town Development or Eastland in connection with the District's 2019 bonds. Essentially the district is providing an advance commitment to fund either work product, infrastructure completed by Pulte if and when the district issues bonds. It is an acknowledgement that the district doesn't have funds to do this now and we will pay the actual costs provided that the district's engineer certifies them to. The acquisition agreement just sets forth the process so as I mentioned, we have to have documentation of costs paid. All of that is built into these standard forms. The landowner is also going to be required to convey to the district any real property that is necessary or at least provide a non-exclusive perpetual easement to the district providing for the use of the property. Lastly, if you look in paragraph seven that is the district's obligation to pay it back with bond proceeds understanding that the district doesn't issue or can't issue bonds within six years this reimbursement obligation goes away.

On MOTION by Mr. Ray seconded by Mr. Grossman with all in favor the acquisition agreement with Pulte Home Company, LLC was approved in substantial form.

Mr. Ray asked when you make reference in here to phases 1A and 1B, is that the land they own now and then adding in the land they're acquiring later, that's what the 1B is?

Ms. Buchanan stated no I don't think so. Phase 1A and 1B is still specific to the property they own now because this is money they've already spent, correct?

Mr. Weeber stated phase one is the property they own.

Mr. Ray stated so 1B is the land they don't own?

Ms. Buchanan stated I don't think that's true because why would they spend money on land they don't own yet. I think they have phase one broken into two parts.

Mr. Ray stated the \$3.87 million is for all of the land they will own, correct?

Ms. Buchanan stated they may be financing a land portion because I'm pretty sure they have target assessments that they need to meet. Brad, this infrastructure is completed, correct? This isn't future infrastructure?

Mr. Weeber stated this is not future infrastructure. What they are requesting CDD funding for is on infrastructure that they are building now but the CDD [redacted] [inaudible] will be spread over a larger area that they will be requesting funds for in the future if that makes sense.

Mr. Ray stated so they are sizing their bond on just infrastructure for phase one and then they're going to spread the lien over phases one and two but the development costs to do phase two are not going to get bonded?

Ms. Buchanan stated that's my understanding. I think that because they're targeting assessment levels, but again it's a neighborhood so the entire neighborhood will benefit from these improvements. The completion obligation I imagine will run to phases one and two. That's what the bondholder will require.

B. Acquisition Package

Ms. Buchanan stated this is a request from Pulte for the District to acquire these improvements. Exhibit A is a description of the improvements and again, that's water, sewer, reclaimed water, electricity, stormwater management and landscaping. This is the one that has the separate amenity package. The second item in this package is an affidavit from Pulte verifying the amount that they've paid for the improvements that the district is acquiring. The third will be a release from the contractor indicating that they understand that we are acquiring this and allowing the district to have warranty and indemnification rights under the contract, as well as acknowledging that they have been fully paid to date. The third is a similar release from ETM allowing the District to utilize the drawings associated with the improvements. The fourth would be the engineer's certificate and you'll note that we will rely on this to confirm that the improvements that are part of the district's improvement plan were installed in accordance with the specifications and are capable for performing the functions for which they are intended. It also includes verification of the costs. Lastly in the package is the bill of sale and that's actually the transfer of title between Pulte and the CDD. I will point out that similar to what we did with the developer for the master improvements these improvements are being acquired on an as-is basis and for most of them we will be turning them directly over. Because we are here now and won't meet again for another month or so we did go ahead and include the bill of sale from the CDD to JEA and the certificate of construction completion because as I mentioned it's our intent to only own these improvements for the utilities for a very short period of time so we would then immediately turn them over to JEA.

On MOTION by Mr. Ray seconded by Mr. Hewins with all in favor the acquisition package was authorized in substantial form.

The meeting was recessed at this time to hold the audit committee meeting. Following the audit committee the meeting was reconvened to cover the remaining agenda items.

SECOND ORDER OF BUSINESS Public Comment

There were no audience members in attendance.

THIRD ORDER OF BUSINESS Approval of the Minutes of the February 26, 2019 Meeting

On MOTION by Mr. Ray seconded by Mr. Hewins with all in favor the minutes of the February 26, 2019 meeting were approved.

Mr. Ray stated the minutes say, “Mr. Weeber stated requisition number two is for \$911,000”, and at that point in time we were approving it but it wasn’t prepared or wasn’t ready yet.

Ms. Buchanan stated it needed a release from the various entities. Spencer is going to circulate it today.

Mr. Ray stated then we said there was requisition number three in the amount of \$1.5 million and that one was ready to go. Did we do that?

Mr. White stated there was a utility requisition, which was ready to go.

Mr. Ray stated it says here requisition three is in the amount of \$1.5 million and it is to pay for the phase one water and sewer improvements constructed by John Woody and dedicated to JEA and then it says this is a partial payment. I asked if it could be approved, signed and completed today and Brad said yes. Did that money move?

Mr. White stated no I think we’re waiting on that right there, right?

Ms. Buchanan stated no that’s the engineer that is waiting on the release of claim. Dave is looking in the financials.

Mr. deNagy stated I don’t see anything here.

Mr. White stated there was money to be moved and it was the phase one utility money that was supposed to be wired.

Mr. Ray stated I'm just reading the minutes here but there was nothing that was keeping the \$1.458 million from moving after the last board meeting.

Ms. Buchanan asked Brad, can you confirm ETM has finalized that requisition? Dave can confirm whether it has been submitted to the trustee or not.

Mr. Weeber stated GMS confirmed that was passed on to the trustee and I believe they got wiring information from Mikey White and that was the last I heard of it.

Mr. White stated there was an issue. We followed up on why it hadn't been wired the trustee said we need to do two more things, they did two more things and then they said we need wire instructions. We gave them the wiring instructions seven to ten days ago. I'm assuming the utility bucket has landed or is about to land through the wire. I don't know if it has arrived. Then there is the engineering bucket and we are waiting on the sign offs. The final step will be making the requisition for improvements [redacted] [inaudible], however we will have to complete maintenance but we could make a first payment on improvements inside [redacted] [inaudible].

Mr. deNagy stated I will double check and make sure it's been processed.

FOURTH ORDER OF BUSINESS

Acceptance of the Audit Committee's Recommendation and Authorization for Staff to Issue an RFP

Mr. deNagy stated what I'd like to do is get an RFP out and have those proposals back by the May 28th meeting.

On MOTION by Mr. Hewins seconded by Mr. Holmes with all in favor the audit committee's recommendation was accepted and staff was authorized to issue an RFP for audit services.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2019-06, Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing Date for Adoption

Mr. deNagy stated that hearing date would be May 28th and I'm not sure how this plays in with the developer agreement but in Duval County if there are any parcels on the tax roll this

year the budget has to be adopted by August 1st. Typically it's September 15th in Nassau, St. Johns and so forth. You should have received a copy of the budget and there should be a total on page one. This is a developer-funded agreement of \$126,287.

Mr. David Ray asked I take it this is just a very preliminary budget?

Mr. deNagy stated it is. Katie, does the developer budget have to be adopted by August 1st just like any other budget we have in Duval County?

Ms. Buchanan stated because it's a developer funding agreement we're not trying to make the assessment roll and that's what's driving the August 1st deadline so if we're comfortable that it's developer funded I think we could postpone the budget hearing to a later date.

Mr. deNagy stated we could either postpone or approve a budget today and adopt something higher later.

Mr. David Ray asked wasn't it platted as of January 1st?

Ms. Buchanan stated we're not levying assessments at all, right? We're just doing developer funding.

Mr. Ray stated no, so nothing platted as of January 1st.

Mr. deNagy stated is May 28th going to work for the public hearing? I know we have a meeting scheduled for next Tuesday but I don't think we're going to hold that meeting.

Mr. Ray stated that was going to be one of my questions when we got to the end is there any reason to keep a meeting next week. I don't think there's a reason for that so we would then go to May and that would be May 28th.

Ms. Buchanan asked why are we adopting the budget so early?

Mr. deNagy stated we don't have to adopt it May 28th I'm just thinking if we have it done, we can.

Ms. Buchanan stated I think we have to have 60 days.

Mr. David Ray stated I think we hold off as long as possible and the reason why is landscape for example, we still need to know what we're getting, put it out for bid and plug in that very important piece of the budget.

Mr. Ray stated let's table this.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being none, the next item followed.

B. District Engineer

Mr. Weeber stated I have a couple of items today. As you'll recall a few months ago we authorized contracts for both Connelly & Wicker and Basham Lucas for services related to the amenity center so there are three requisitions, two for Basham and Lucas and one for Connelly & Wicker for their services to date. They total \$18,573.75.

On MOTION by Mr. Ray seconded by Mr. Holmes with all in favor the requisitions for payments to Basham & Lucas and Connelly & Wicker were approved.

Mr. Weeber stated Mikey White brought this up. I believe what we want to do is authorize the chairman to be able to execute the revocable permit and indemnification agreement. This is to allow us to construct landscape, hardscape and signage within City of Jacksonville right-of-ways. Many of our features will require this but we're not ready to execute yet because we have to be very specific with the improvements. We don't want that to hold us up so we're trying to get the board to approve the chairman to sign this when it is ready.

Mr. Ray asked did we ever do this in St. Johns County?

Ms. Buchanan stated St. Johns County does not require us to execute these agreements.

On MOTION by Mr. Ray seconded by Mr. Hewins with all in favor the chairman authorized to execute the revocable permit and indemnification agreement was approved.

C. District Manager

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Financial Reports

A. Balance Sheet and Income Statement

Mr. deNagy stated there are no unusual variances on the income statement.

B. Check Register

On MOTION by Mr. Grossman seconded by Mr. Hewins with all in favor the check register was approved.

C. Funding Request No. 4

This item was not covered.

TENTH ORDER OF BUSINESS

Supervisors’ Requests and Audience Comments

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Next Scheduled Meeting – April 23, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library

Mr. deNagy stated the next scheduled meeting was April 23rd but we’ve decided we’re not going to hold that meeting so the next meeting is May 28th at 1: 30 p.m.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Ray seconded by Mr. Holmes with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

MINUTES OF MEETING
CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT

An Audit Committee meeting of the Cypress Bluff Community Development District was held Wednesday, April 17, 2019 at 3:00 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida 32256.

Present were:

Richard Ray	Chairman
John Holmes	Vice Chairman
John Hewins	Supervisor
Steve Grossman	Supervisor
Chris Price	Supervisor

Also present were:

Dave deNagy	District Manager
Brad Weeber	District Engineer
Katie Buchanan	District Counsel
David Ray	Governmental Management Services

FIRST ORDER OF BUSINESS

Call to Order

Mr. deNagy called the meeting to order.

SECOND ORDER OF BUSINESS

Approval of Auditor Selection Evaluation Criteria

Mr. deNagy stated you've probably seen this before. There are five criteria: ability of personnel, proposer's experience, understanding scope of work, ability to furnish the required services and price and they are all weighted 20 points. Obviously the firm with the highest number of points will be awarded the contract.

On MOTION by Mr. Ray seconded by Mr. Grossman with all in favor the evaluation criteria was approved.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

Mr. deNagy adjourned the audit committee meeting.

FOURTH ORDER OF BUSINESS

Cypress Bluff Community Development District
Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	Point Total
Proposer	20	20	20	20	20	100
Berger, Toombs, Elam, Gaines & Frank						
Carr Riggs & Ingram						
Grau & Associates						

1.

**CYPRESS BLUFF COMMUNITY
DEVELOPMENT DISTRICT**

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

May 20, 2019

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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

May 20, 2019

Cypress Bluff Community Development District
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Cypress Bluff 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 Cypress Bluff 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

Cypress Bluff Community Development District
May 20, 2019

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

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

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

Thank you again for the opportunity to submit this proposal to Cypress Bluff Community Development District.

Very truly yours,

*Berger Toombs Elam
Gaines + Frank*

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

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

As our firm performs approximately one hundred 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

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

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

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Celebration Pointe Community
Development District

Amelia Concourse Community
Development District

Channing Park Community
Development District

Anthem Park Community
Development District

Cheval West Community
Development District

Arborwood Community Development
District

City Center Community Development
District

Bannon Lakes Community
Development District

Colonial Country Club Community
Development District

Beacon Lakes Community
Development District

Creeside at Twin Creeks Community
Development District

Candler Hills East Community
Development District

Deer Run Community Development
District

Capron Trail Community Development
District

Diamond Hill Community
Development District

Cedar Hammock Community
Development District

Eagle Point Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District	Legends Bay Community Development District
Easton Park Community Development District	Live Oak No 2 Community Development District
Estancia @ Wiregrass Community Development District	Marshall Creek Community Development District
Forest Brooke Community Development District	Meadow View at Twin Lakes Community Development District
Gramercy Park Community Development District	Meadow Point III Community Development District
Greyhawk Landing Community Development District	Meadow Point IV Community Development District
Griffin Lakes Community Development District	Midtown Miami Community Development District
Habitat Community Development District	Mira Lago Community Development District
Harmony Community Development District	Narcoossee Community Development District
Heritage Harbor Community Development District	New Port Tampa Bay Community Development District
Heritage Isles Community Development District	Overoaks Community Development District
Heritage Lake Park Community Development District	Panther Trace 2 Community Development District
Heritage Palms Community Development District	Pine Island Community Development District
Julington Creek Community Development District	Pine Ridge Community Development District
Lake Bernadette Community Development District	Piney-Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Remington Community Development District	Southern Hills Plantation III Community Development District
Renaissance Commons Community Development District	St. John's Forest Community Development District
Reserve Community Development District	Stoneybrook West Community Development District
Reserve at Pradera Community Development District	Tern Bay Community Development District
Ridgewood Trails Community Development District	Terracina Community Development District
River Hall Community Development District	Twin Creeks North Community Development District
River Place on the St. Lucie Community Development District	Valencia Acres Community Development District
Riverwood Community Development District	Villages of Bloomingdale Community Development District
Riverwood Estates Community Development District	Westside Community Development District
Rolling Hills Community Development District	Willow Creek Community Development District
Sampson Creek Community Development District	Winston Trails Community Development District
Seminole Improvement District	
Solterra Resort Community Development District	
South Village Community Development District	
Southern Hills Plantation I Community 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	Town of Ocean Breeze Park
Jobs and Education Partnership	Troup Indiantown Water Control District

Current or Recent Single Audits.

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

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,225 for the years ended September 30, 2019 and 2020, and \$3,500 for the year ended September 30, 2021. The fee is contingent upon the financial records and accounting systems of Cypress Bluff 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 Cypress Bluff Community Development District as of September 30, 2019, 2020, and 2021. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be 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 – 38 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 9 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

- ◆ Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

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

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 27 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
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

Matthew Gonano, CPA

Senior Staff Accountant – 7 years

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 6 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 Arnold

Senior Staff Accountant – 4 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

- ◆ Ms. Arnold 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 – 3 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.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman

Senior Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton

Staff Accountant

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 is working towards passing the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brianne Davies
Staff Accountant

Education

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Taylor Nuccio
Staff Accountant

Education

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

Professional Experience

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



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

System Review Report

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

November 2, 2016

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

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

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


Baggett, Reutimann & Associates, CPAs, PA

(BERGER_REPORT16)

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2019
Duval County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than Monday, May 20, 2019, 2:00 p.m., at the offices of the District Manager, located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original and one electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Cypress Bluff 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 2 Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

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

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

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

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

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

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

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

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

**CYPRESS BLUFF CDD
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

3. Understanding of Scope of Work. (20 Points)

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

4. Ability to Furnish the Required Services. (20 Points)

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

5. Price. (20 Points)

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

2.

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

Cypress Bluff Community
Development District

May 20, 2019

PROPOSER

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



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRlcpa.com

SUBMITTED BY

Katie Sidrony
Engagement Partner
KSidrony@cricpa.com

Stephen C. Riggs, IV
Concurring Partner
SCRiggs@cricpa.com



Dear Audit Selection Committee:

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

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

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

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

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

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

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



We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

Katie Sidrony, CPA
Engagement Partner



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UNDERSTANDING & MEETING YOUR NEEDS

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

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	<ul style="list-style-type: none">• Communicate contemporaneously and directly with management regarding the results of our procedures.• Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).



YOUR SERVICES & FEES

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

SERVICE	CRI FEES		
	2019	2020	2021
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$3,750	\$3,750	\$3,750

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by an amount not to exceed \$3,000 per year.

UNIQUE SAVINGS OPPORTUNITY WITH CRI

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

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

CLASSIFICATION	HOURLY RATE
Partner	\$225
Manager	\$140
Senior	\$100
Staff	\$80
IT Specialist	\$200
Fraud Specialist	\$200

Our professional fees are based on the key assumptions that Cypress Bluff Community Development District will:

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



FIRM PROFILE

100,000+ Clients in all 50 states
PLUS CANADA, MEXICO, PUERTO RICO, AND OVERSEAS MILITARY INSTALLATIONS

OFFICE LOCATIONS IN **10** STATES

Carr, Riggs & Ingram CPAs and Advisors

1,900+ PROFESSIONALS

300+ PARTNERS

Top 20 CPA Firm in the U.S.

25+ MARKETS

1997 YEAR FOUNDED

7 DIVISIONS OF CRI

- AUDITWERX
- CRI ADVANCED ANALYTICS
- CRI CAPITAL ADVISORS
- CRI SOLUTIONS GROUP
- CRI TPA SERVICES
- LEVEL FOUR
- PAYWERX

8 PROFESSIONAL ORGANIZATION MEMBERSHIPS

- American Institute of Certified Public Accountants (AICPA) Alliance for CPA Firms
- Center for Audit Quality (CAQ)
- AICPA Employee Benefit Plan Audit Quality Center
- Information Systems Audit and Control Association (ISACA)
- AICPA Governmental Audit Quality Center
- Institute of Internal Auditors (IIA)
- AICPA Private Companies Practice Section
- Public Company Accounting Oversight Board (PCAOB)

20+ YEARS OF CONSISTENT YEAR-OVER-YEAR GROWTH (SINCE FORMATION)

PrimeGlobal INTERNATIONAL ASSOCIATION OF INDEPENDENT ACCOUNTING FIRMS

500+ PARTNER DESIGNATIONS *37 are different*

CPA	CFF	CISSP	FAHM
ABV	CFP	CITP	MCP
AEP	CFSA	CMA	MCSE
AES	CFST	CMPE	PFS
CAM	CGAP	CRFA	QSA
CCA	CGET	CRISC	
CCIFP	CGFM	CRMA	
CCSFP	CGMA	CSEP	
CEPA	CIA	CSP	
CFE (Financial)	CIE	CVA	
CFE (Trust)	CISA		

7,500+ PARTNER YEARS OF EXPERIENCE

CRI CARR RIGGS & INGRAM
CPAs and Advisors CRIcpa.com

TEXT CRI TO 66866 TO RECEIVE CRI NEWS AND ALERTS.



Audit **450+** governmental entities with annual revenues totaling **\$22 billion**

Perform Single Audits for approximately **30%** of all governmental entities includes **\$6 billion** of federally awarded expenditures

Clients with annual revenues up to

- School District **\$1 billion**
- Municipality **\$1.2 billion**
- Agencies/Authorities **\$5 billion**

11 Different Governmental Partner Designations
CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, CGAP

Spotlighting Our Expertise

governments@CRIcpa.com
CRIcpa.com





RELEVANT EXPERIENCE

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

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

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

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road, Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Fishkind & Associates Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.



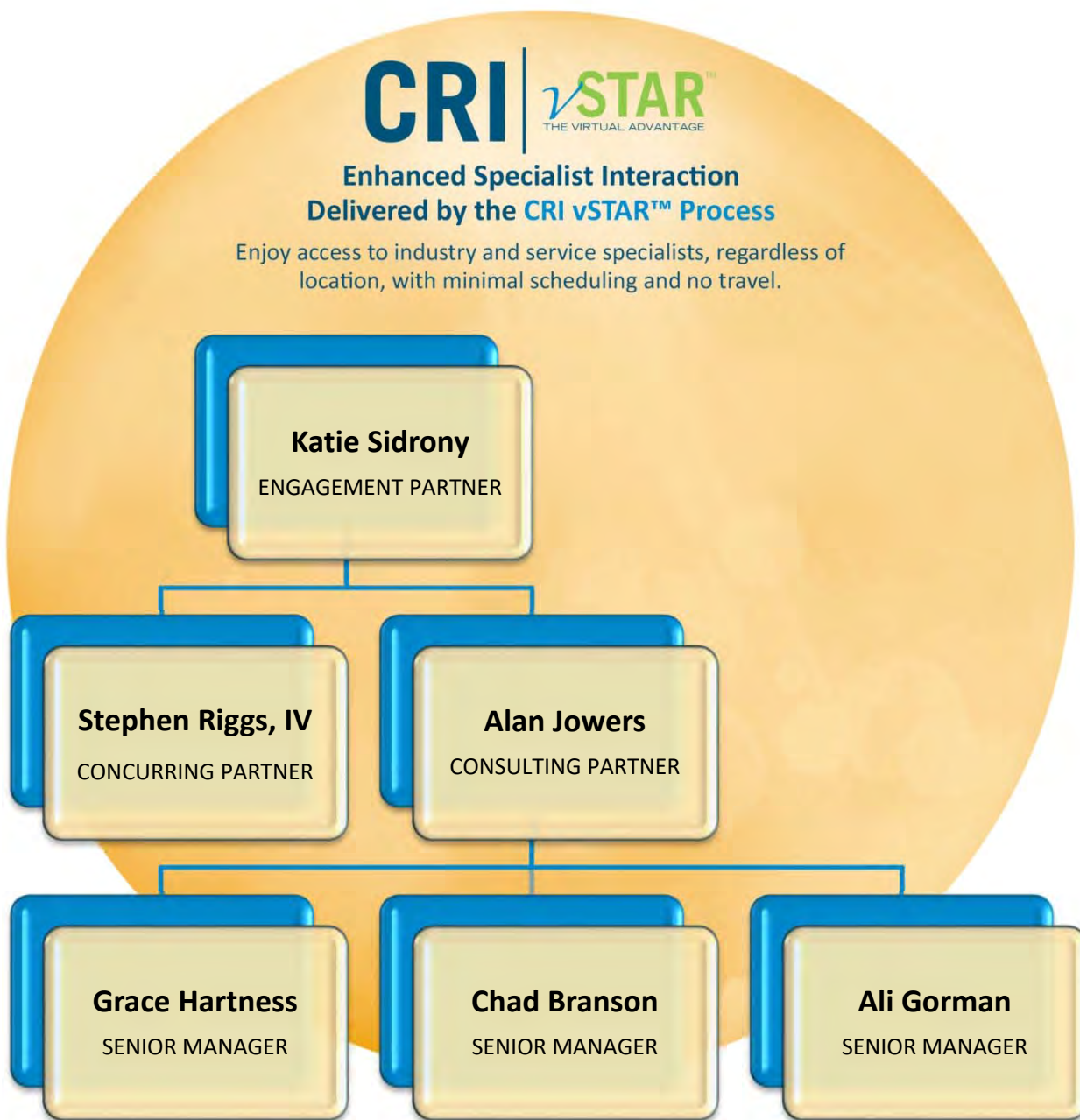
For an example of our team’s expertise, watch a CRI video blog by partner Brian Barksdale discussing [Government-Wide Statement of Activities](#). Just snap this QR code with your mobile phone to download or visit CRIcpa.com to view one of our 100+ videos.



YOUR SOLUTION TEAM

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

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





Katie Sidrony, CPA, CAM
Engagement Partner

(850) 837-3141 phone

KSidrony@cricpa.com

Representative Clients

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

Experience

Katie has over 12 years accounting and audit experience with CRI. Her practice includes audits, reviews, and compilation of governmental entities, condominium and homeowner associations, non-profit organizations and privately-held corporations.

Katie is licensed to practice as a certified public accountant in Florida. She is a member of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to Government Auditing Standards.

Katie has direct engagement responsibility for many special districts in the State of Florida including community development districts, fire districts, utility districts and school districts. She is active in our firm's condominium and homeowner association practice.

Education, Licenses & Certifications

- Master of Business Administration, Troy University
- BSBA, Professional Accountancy, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

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



Stephen Riggs, IV, CPA
Concurring Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

Representative Clients

- Bainebridge CDD
- CFM CDD
- Gramercy Farms CDD
- Heritage Harbour North CDD
- River Hall CDD
- Tern Bay CDD
- Waterlefe CDD
- City of Key West, Florida – Internal Audit and Forensic
- Okaloosa County Sheriff's Office
- Bahama Conch Community Land Trust – Internal Audit and Forensic

Experience

Stephen has over 14 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



K. Alan Jowers, CPA
Consulting Partner

(850) 837-3141 phone

AJowers@cricpa.com

Representative Clients

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

Experience

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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

YOUR SOLUTION TEAM



Grace Hartness, CPA, CAM
Senior Audit Manager

(850) 837-3141 phone

GHartness@cricpa.com

Representative Service Areas

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

Experience

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

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

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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

YOUR SOLUTION TEAM



Chad Branson, CPA
Senior Audit Manager

(850) 837-3141 phone

CBranson@cricpa.com

Representative Service Areas

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

Representative Clients (including previous clients)

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

Experience

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



Ali Gorman, CPA
Senior Audit Manager

(850) 837-3141 phone

AGorman@cricpa.com

Representative Service Areas

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

Experience

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

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



ROLE/RESPONSIBILITY TRAINING

- Role-based for those "new" to their levels
 - » Staff
 - » Senior
 - » Manager

SPECIALTY TRAINING

- Industry-specific and specialty services training
 - » ACA Reporting
 - » ALTA Compliance

LEADERSHIP TRAINING CRI'S LEADERSHIP ACADEMY

- "Soft" skills
- 11 sessions
 - » Teamwork
 - » Delegation
 - » Business Writing

CRI PROFESSIONAL DEVELOPMENT

Comprehensive training to help shape employee success.

The quality of a professional services firm is determined by its people and the firm's investment in them.

ON-THE-JOB LEARNING

- Apprenticeship model

IT AUDIT SCHOOLS

- Three progressive levels
- Taught by AICPA leaders
- Participants are audit volunteers

TECHNICAL TRAINING CRI'S CPE WEEK

- 100+ in-house sessions
- Firm-wide event enabling collaboration and networking



DELIVERING QUALITY TO YOU

AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under [INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS](#). Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See [PAGES 22 – 25](#) for a more detailed description of the relevant approach and methodology.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

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

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



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

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



THE CRI vSTAR™ PROCESS

FREQUENTLY ASKED QUESTIONS

Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

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

What are the set-up requirements?

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

- For group meetings, TV or projector with HDMI input plus approximately 20 minutes for CRI vSTAR™ kit set-up.

- For one-to-one meetings, a device with sound – and preferably a camera.

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

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

REASONS TO CHOOSE CRI'S VIRTUAL SMART TECH AUDITS & REVIEWS

- 

1 INCREASES TIME EFFICIENCIES
Efficiently scheduled procedures and testing reduce the time your team is "on hold." Technology effectively serves clients with multiple locations and/or remote employees.
- 

2 REDUCES TRAVEL COSTS
Virtually performed procedures minimize travel costs.
- 

3 ENHANCES SPECIALIST INTERACTION
Enjoy access to industry and service specialists, regardless of location, with minimal scheduling and no travel.
- 

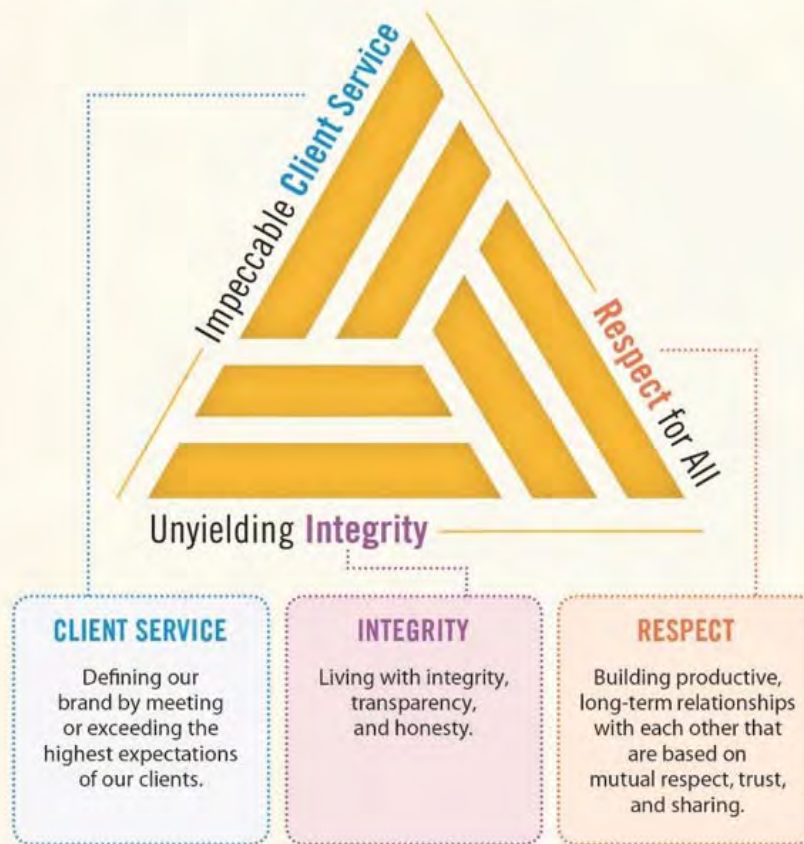
4 MINIMIZES CLIENT TRAINING CRI STAFF
CRI staff members can access prior years' virtual audit recordings for training.
- 

5 EASES EVIDENCE GATHERING BURDEN
Evidence (e.g. screen shots) from walk-throughs and other procedures are captured, mitigating your "homework."



SHARING CRI'S VALUES WITH YOU

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





TRANSITIONING YOU

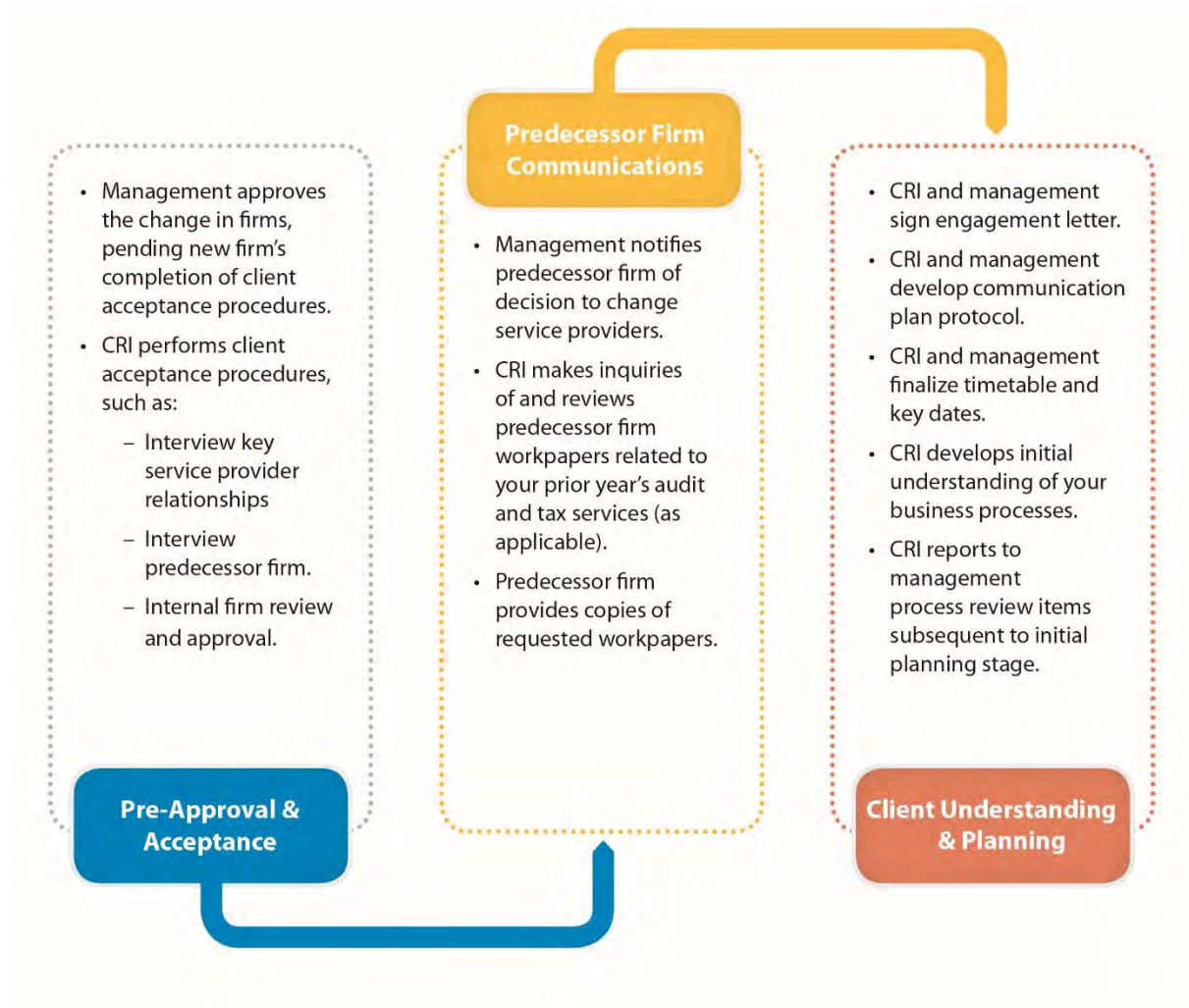
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

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

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

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

*Ed Oliphant, Chief Financial Officer
Regional Transportation Authority*



JOINING OUR CONVERSATION



WEBSITE

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



CRInsights

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

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



NEWSLETTER

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

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

[Sign up at CRlcpa.com.](https://www.cricpa.com)



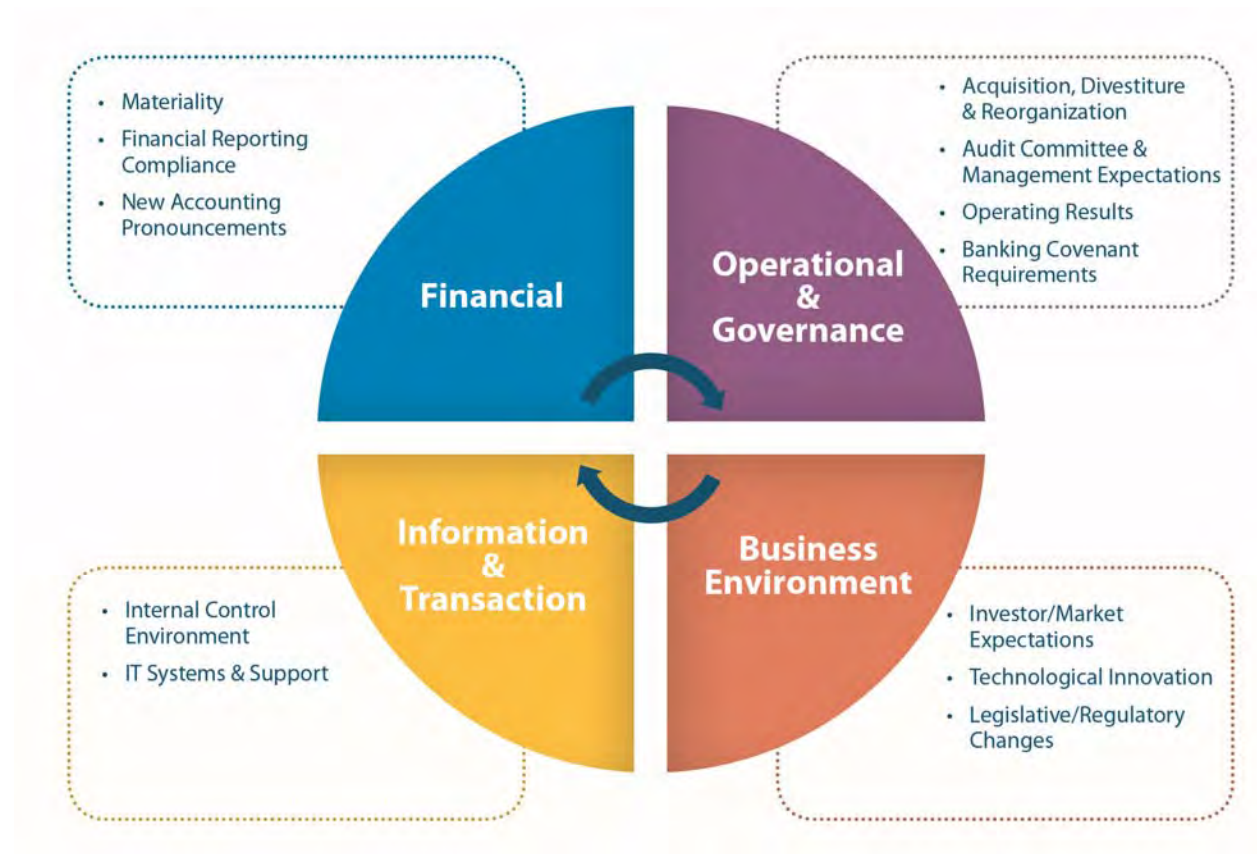
CRI AUDIT FRAMEWORK

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

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

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

We assess risks in the following areas:



CRI AUDIT FRAMEWORK



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

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

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

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

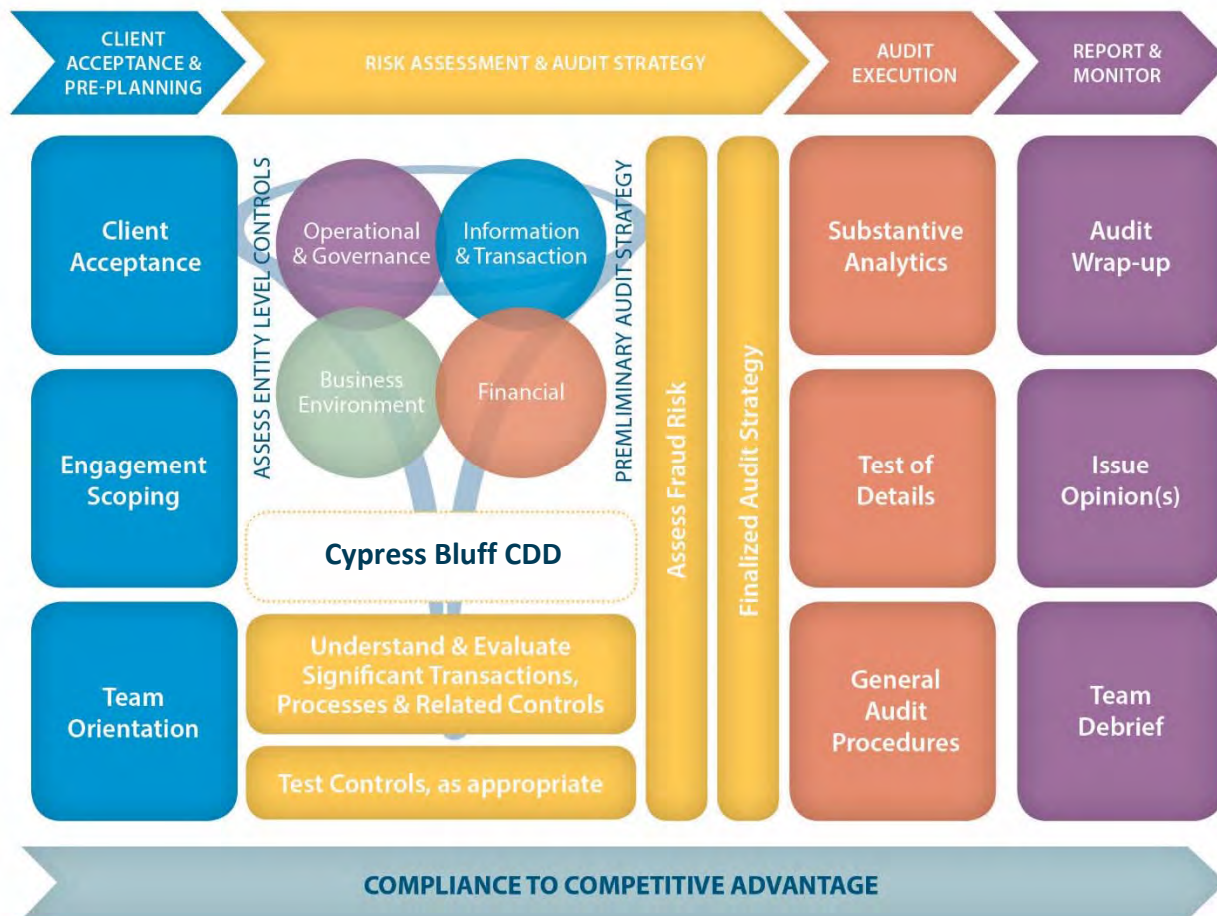
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

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



CRI AUDIT APPROACH

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





CRI AUDIT APPROACH

Stage 1: Client Acceptance & Pre-planning

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

Stage 2: Risk Assessment & Audit Strategy

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

Stage 3: Audit Execution

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

Stage 4: Report & Monitor

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

APPENDIX A – RFP DOCUMENTS



CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Cypress Bluff Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2019, with an option for two additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Duval County and has a general fund and debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

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

Proposers must submit one (1) original and one electronic copy of their proposal to GMS, LLC, District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, telephone (904) 940-5850, in an envelope marked on the outside "Auditing Services – Cypress Bluff Community Development District." Proposals must be received by Monday, May 20, 2019 at 2:00 p.m., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Cypress Bluff Community Development District
James Perry, District Manager



APPENDIX A – RFP DOCUMENTS

CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

Annual Audit Services for Fiscal Year 2019
Duval County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Monday, May 20, 2019, 2:00 p.m.**, at the offices of the District Manager, located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) original and one electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Cypress Bluff 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



APPENDIX A – RFP DOCUMENTS

Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

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

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

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

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

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

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

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

APPENDIX A – RFP DOCUMENTS



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

APPENDIX A – RFP DOCUMENTS



CYPRESS BLUFF CDD **AUDITOR SELECTION** **EVALUATION CRITERIA**

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

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

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

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

3. *Understanding of Scope of Work.* (20 Points)

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

4. *Ability to Furnish the Required Services.* (20 Points)

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

5. *Price.* (20 Points)

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

3.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services

CYPRESS BLUFF

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: May 20, 2019 - 2:00PM

Submitted to:

Cypress Bluff Community Development District
c/o GMS, LLC, District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Racquel McIntosh, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299 / (800) 229-4728
Fax (561) 994-5823
rmcintosh@graucpa.com / www.graucpa.com

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951 Yamato Road, Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823

May 20, 2019

Cypress Bluff Community Development District
c/o GMS, LLC, District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019, with an option for two (2) additional annual renewals.

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

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

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

- **Experience**

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

- **Service**

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

- **Responsiveness**

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

- **Reputation**

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

- **Standards**

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

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

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

Very truly yours,

Grau & Associates



Racquel McIntosh



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Firm Qualifications & Experience

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

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

Grau’s Focus and Experience

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

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

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

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

Compliance with Government Education Requirements

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

Professional Staff Training

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

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

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

Memberships

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

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

In addition, we have an ongoing recruitment program that seeks only those accountants with a proven record of academic success. When we recruit at the senior and manager level, we select CPA's with proven governmental accounting and auditing experience.

Quality Control and Confidentiality

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

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

Results of State and Federal Reviews

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



FICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs



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

March 2, 2017

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

Dear Mr. Grau:

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

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

Sincerely,

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

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. | P.O. Box 5437 | Tallahassee, FL 32314 | (850) 224-2727 | (800) 342-3197 | Fax: (850) 222-8190 | www.ficpa.org



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford, Chair
AICPA Peer Review Board
2016

Partial List of Clients

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

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

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

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Connerton West Community Development District	✓			9/30
Copper Creek Community Development District	✓		✓	9/30
Copper Oaks Community Development District	✓		✓	9/30
Copperstone Community Development District	✓		✓	9/30
Coral Bay Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District	✓			9/30
Coral Town Park Community Development District	✓			9/30
Cordoba Ranch Community Development District	✓		✓	9/30
Corkscrew Farms Community Development District	✓		✓	9/30
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District	✓			9/30
Country Greens Community Development District	✓		✓	9/30
Country Walk Community Development District	✓		✓	9/30
Covington Park Community Development District	✓		✓	9/30
Creekside Community Development District	✓		✓	9/30
Crestview II Community Development District	✓		✓	9/30
Crestview West Community Development District	✓		✓	9/30
Cross Country Home Services Community Development District	✓			9/30
Cross Creek Community Development District	✓			9/30
Cutler Cay Community Development District	✓			9/30
Cypress Cove Community Development District	✓		✓	9/30
Cypress Grove Community Development District	✓		✓	9/30
Cypress Lakes Community Development District	✓		✓	9/30
Cypress Shadows Community Development District	✓		✓	9/30
Deer Island Community Development District	✓			9/30
Deer Run Community Development District	✓			9/30
Diamond Hill Community Development District	✓			9/30
Double Branch Community Development District	✓		✓	9/30
Dove Pond Community Development District	✓			9/30
Downtown Doral Community Development District	✓		✓	9/30
Dunes Community Development District	✓	✓	✓	9/30
Dupree Lakes Community Development District	✓		✓	9/30
Eagle Point Community Development District	✓			9/30
East Bonita Bridge Road Community Development District	✓		✓	9/30
East Park Community Development District	✓		✓	9/30
Easton Park Community Development District	✓			9/30
Enclave at Black Point Marina Community Development District	✓		✓	9/30
Encore Community Development District	✓		✓	9/30
Enterprise Community Development District	✓	✓	✓	9/30
Epperson Ranch Community Development District	✓		✓	9/30
Estancia at Wiregrass Community Development District	✓			9/30

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

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

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

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

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

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

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Treaty Oaks Community Development District	✓			9/30
Tree Island Estates Community Development District	✓		✓	9/30
Treeline Preserve Community Development District	✓			9/30
Trevesta Community Development District	✓		✓	9/30
Triple Creek Community Development District	✓		✓	9/30
TSR Community Development District	✓		✓	9/30
Turnbull Creek Community Development District	✓		✓	9/30
Turtle Run Community Development District	✓			9/30
Tuscany Reserve Community Development District	✓			9/30
Twelve Oaks Community Development District	✓			9/30
Two Creeks Community Development District	✓		✓	9/30
University Place Community Development District	✓		✓	9/30
University Square Community Development District	✓			9/30
Urban Orlando Community Development District	✓		✓	9/30
Valencia Acres Community Development District	✓			9/30
Vasari Community Development District	✓		✓	9/30
Venetian Community Development District	✓			9/30
Venetian Isles Community Development District	✓		✓	9/30
Venetian Parc Community Development District	✓		✓	9/30
Verandah Community Development District	✓		✓	9/30
Verandah East Community Development District	✓		✓	9/30
Verandah West Community Development District	✓		✓	9/30
Verandahs Community Development District	✓		✓	9/30
Verano #1 Community Development District	✓		✓	9/30
Verano Center Community Development District	✓		✓	9/30
Verona Walk Community Development District	✓			9/30
Viera East Community Development District	✓		✓	9/30
Villa Portofino East Community Development District	✓		✓	9/30
Villa Portofino West Community Development District	✓		✓	9/30
Villa Vizcaya Community Development District	✓		✓	9/30
Village Walk of Bonita Springs Community Development District	✓			9/30
Villages at Bloomingdale Community Development District	✓			9/30
Village at Gulfstream Park Community Development District	✓		✓	9/30
Villages of Glen Creek Community Development District	✓		✓	9/30
Villages of Westport Community Development District	✓			9/30
Vista Community Development District	✓		✓	9/30
Vista Lakes Community Development District	✓		✓	9/30
Vizcaya in Kendall Community Development District	✓		✓	9/30
Walnut Creek Community Development District	✓		✓	9/30
Waterchase Community Development District	✓		✓	9/30
Waterford Estates Community Development District	✓		✓	9/30
Waterford Landing Community Development District	✓		✓	9/30

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

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

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

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

SPECIAL DISTRICTS

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Staff Qualifications, Experience & Resumes

QUALITY AND EXPERIENCE OF FIRM'S ASSIGNED AUDITING PERSONNEL

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

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

*Part-time Employee

POSITION DESCRIPTIONS

Engagement Partner

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

The Engagement Partner will also be involved in:

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



Concurring Review and Advisory Consultant

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

Audit Manager and Senior

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

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

Information Technology Consultants and Personnel

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

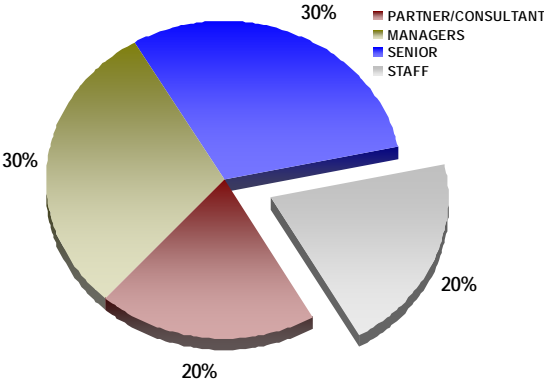
**CONTINUITY
OF STAFF AND
AUDIT TEAM**

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

COMPOSITION OF ENGAGEMENT TEAM

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

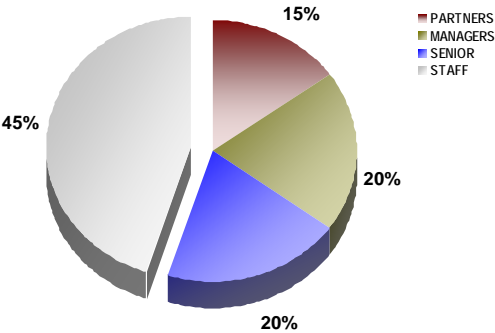
Grau & Associates



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

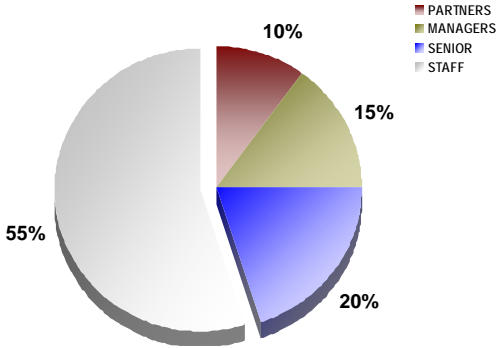
VS.

Typical Local CPA Firm:



Fifty-five percent of engagement is performed by “Management”

Typical National CPA Firm



Forty-five percent of engagement is performed by “Management”

Antonio J. Grau, CPA, Partner

e-mail: tgrau@graucpa.com

Education

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

Professional History

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

Clients Served *(partial list)*

(>300) Various Special Districts	Key Largo Water Treatment District
Brevard Workforce Board	Mae Volen Senior Center, Inc.
Broward Education Foundation	North Lauderdale Academy High School
City of Cooper City	Orlando Housing Authority
City of Lauderdale Lakes	Palm Beach County Workforce Development Board
City of Lauderhill	Peninsula Housing Programs
City of Lauderhill General Pension	School Board of Broward County
City of North Lauderdale	School Board of Miami-Dade County
City of Oakland Park	School Board of Palm Beach County
City of Weston	South Florida Water Management District
Delray Beach Housing Authority	Southwest Florida Workforce Development Board
East Central Regional Wastewater Treatment Fac.	Town of Davie
Florida Community College at Jacksonville	Town of Highland Beach
Florida Department of Management Services	Town of Hypoluxo
Greater Boca Raton Park & Beach District	Village of Golf
Highland County School District	Village of Wellington
Hispanic Human Resource Council	West Palm Beach Housing Authority

Professional Education *(over the last two years)*

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	25
Total Hours	<u>91</u> <i>(includes of 4 hours of Ethics CPE)</i>

Other Qualifications

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

Professional Associations/Memberships

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

Antonio S. Grau, CPA, Concurring Review Consultant

e-mail: asgrau@graucpa.com

Education

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

Professional History

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

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

Clients Served (partial list)

Mr. Grau was the head of the governmental audit department of Grau & Company, and performs the concurring review and advises on all the governmental audits of the firm.

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami / Community Development Block Grants	Village of Biscayne Park
	West Palm Beach Housing Authority

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	62
Total Hours	94 (includes of 4 hours of Ethics CPE)

Other Qualifications

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

Professional Associations/Memberships

Member, American Institute of Certified Public Accountants	Institute of Certified Public Accountants (1996-1997)
Member, Florida Institute of Certified Public Accountants	Institute of Certified Public Accountants (1991 - 1993)
Past member, State and Local Government Committee, Florida	
Past member, Quality Review Acceptance Committee, Florida	
Past member of BKR International Committee on Government and Non-Profit Accounting and Auditing	

Racquel C. McIntosh, CPA, Partner

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

Education

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

Professional History

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

Clients Served (partial list)

(>300) Various Special Districts	Pinetree Water Control District (Broward/Palm Beach)
Boca Raton Airport Authority	Ranger Drainage District
Brevard Workforce Development Board	San Carlos Park Fire Protection & Rescue District
Broward Education Foundation	South Central Reg. Wastewater Treatment & Disposal Bd.
Central Broward Water Control District	South Trail Fire Protection & Rescue
City of Cooper City	Southwest Florida Workforce Development Board
City of Pompano Beach (Joint Venture)	Sun N Lake of Sebring Improvement District
City of West Park	Town of Highland Beach
City of Weston	Town of Hypoluxo
East Central Reg. Wastewater Treatment Fac.	Town of Lantana
East Naples Fire Control & Rescue District	Town of Hillsboro Beach
Greater Boca Raton Beach & Park District	Village of Golf
Key Largo Wastewater Treatment District	Village of Wellington

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)

Professional Associations/ Memberships

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



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References

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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



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Specific Audit Approach

SCOPE / WORK PRODUCTS / RESULTS

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

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

Proposed segmentation of the engagement

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

Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

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

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

Communications

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



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CERTIFIED PUBLIC ACCOUNTANTS

Cost of Services

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2019	\$2,800
2020	\$2,900
2021	<u>\$3,000</u>
TOTAL (2019-2021)	<u>\$8,700</u>

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Supplemental Information

Additional Services

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

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

***GRAU HAS PROVIDED ARBITRAGE SERVICES FOR
GOVERNMENTAL CLIENTS INCLUDING:***

- Aberdeen Community Development District
- Amelia Walk Community Development District
- Arlington Ridge Community Development District
- Coconut Cay Community Development District
- Bartram Springs Community Development District
- Bayside Improvement District
- Baywinds Community Development District
- Beacon Lakes Community Development District
- Beacon Tradeport Community Development District
- Bobcat Trail Community Development District
- Boynton Village Community Development District
- Brandy Creek Community Development District
- Briger Community Development District
- Brighton Lakes Community Development District
- Brooks of Bonita Springs Community Development District
- Candler Hills East Community Development District
- Capital Region Community Development District
- Cedar Pointe Community Development District
- Championsgate Community Development District
- Chevel West Community Development District
- City Place Community Development District
- Coconut Cay Community Development District
- Colonial Country Club Community Development District
- Cory Lakes Community Development District
- Country Greens Community Development District
- Creekside Community Development District
- Double Branch Community Development District
- Dunes Community Development District
- Durbin Crossing Community Development District
- East Bonita Beach Road Plantation Comm. Development District
- East Homestead Community Development District
- East Park Community Development District
- Enclave at Black Point Marina Community Development District
- Falcon Trace Community Development District
- Fiddler's Creek Community Development District I
- Fiddler's Creek Community Development District II
- Fleming Island Plantation Comm. Dev. District
- Grand Haven Community Development District
- Griffin Lakes Community Development District
- Habitat Community Development District
- Hamal Community Development District
- Hammocks Community Development District
- Harbour Lakes Estates Comm. Development District
- Harmony Community Development District
- Heritage Bay Community Development District
- Heritage Palms Community Development District
- Heritage Pines Community Development District
- Heritage Springs Community Development District
- Huntington Community Development District
- Indigo East Community Development District
- Islands of Doral III Community Development District
- Julington Creek Plantation Comm. Dev. District
- Laguna Lakes Community Development District
- Lake Ashton Community Development District
- Lake Ashton II Community Development District
- Lake Powell Residential Golf Community Dev. District
- Lakes By The Bay South Community Dev. District
- Lakewood Ranch 1 Community Development District
- Landmark at Doral Community Development District
- Jurlington Creek Plantation Community Dev. District
- Lakewood Ranch 2 Community Development District
- Lakewood Ranch 3 Community Development District
- Lakewood Ranch 4 Community Development District
- Lakewood Ranch 5 Community Development District
- Lakewood Ranch 6 Community Development District
- Legacy Springs Improvement District No. 1
- Live Oak Community Development District
- Main Street Community Development District
- Marshall Creek Community Development District
- Meadow Pointe II Community Development District
- Mediterra North Community Development District
- Mediterra South Community Development District
- Mediterranea Community Development District
- Midtown Miami Community Development District
- Moody River Community Development District
- Monterra Community Development District
- Narcossee Community Development District
- North Springs Improvement District
- Oakstead Community Development District
- Old Palm Community Development District
- Orchid Grove Community Development District
- OTC Community Development District
- Overoaks Community Development District
- Palm Glades Community Development District
- Parklands Lee Community Development District
- Parklands West Community Development District
- Parkway Center Community Development District
- Pine Air Lakes Community Development District
- Pine Island Community Development District
- Pine Ridge Plantation Community Development District

ARBITRAGE SERVICES (Continued)

- Portofino Cove Community Development District
- Portofino Isles Community Development District
- Portofino Landings Community Development District
- Portofino Shores Community Development District
- Portofino Vista Community Development District
- Reunion East Community Development District
- Reunion West Community Development District
- Ridgewood Trails Community Development District
- River Place on the St. Lucie Community Dev. District
- Rolling Hills Community Development District
- Sampson Creek Community Development District
- South Dade Venture Community Development District
- South Village Community Development District
- Spicewood Community Development District
- Split Pine Community Development District
- Stonegate Community Development District
- Stoneybrook Community Development District
- Stoneybrook West Community Development District
- The Crossings at Fleming Island Comm. Dev. District
- Tison's Landing Community Development District
- Treeline Preserve Community Development District
- Turnbull Creek Community Development District
- Tuscany Reserve Community Development District
- University Place Community Development District
- Urban Orlando Community Development District
- Vasari Community Development District
- Verandah East Community Development District
- Verandah West Community Development District
- Verano Center Community Development District
- Villa Portofino East Community Development District
- Villa Vizcaya Community Development District
- Villages of Westport Comm. Development District
- Villasol Community Development District
- Vista Lakes Community Development District
- Vizcaya Community Development District
- Vizcaya in Kendall Community Development District
- Walnut Creek Community Development District
- Waterchase Community Development District
- Waterford Estates Community Development District
- Waterstone Community Development District
- Wentworth Estates Community Development District
- Westchester Community Development District #1
- Woodlands Community Development District
- Wynnfield Lakes Community Development District

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

We look forward to providing **Cypress Bluff 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.**

FIFTH ORDER OF BUSINESS

RESOLUTION 2019-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2019/2020 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Cypress Bluff Community Development District (“**District**”) prior to June 15, 2019, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: _____, 2019

HOUR: _____

LOCATION: _____

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Jacksonville and Duval County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF MAY 2019.

ATTEST:

**CYPRESS BLUFF COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

SIXTH ORDER OF BUSINESS

B.

**Cypress Bluff Community Development District
Series 2019 Acquisition and Construction Bonds**

REQUISITION SUMMARY

Tuesday, May 28, 2019

<u>Date of Requisition</u>	<u>Reg #</u>	<u>Payee</u>	<u>Reference</u>	<u>INVOICE AMOUNT</u>
2018 Acq Sold Parcels Account				
5/28/2019	7	Basham & Lucas Design Group, Inc.	Professional services related to e-Town Amenity - Invoice 7809	\$3,930.00
5/28/2019	8	Connelly & Wicker, Inc.	Professional service including preliminary site plan layout and preliminary grading review - Invoice 19010014-03	\$2,400.00
			2018 Acq Sold Parcels Account	\$ 6,330.00
TOTAL REQUISITIONS TO BE APPROVED				\$ 6,330.00

SEVENTH ORDER OF BUSINESS

B.

Cypress Bluff

Community Development District

Check Run Summary April 30, 2019

Fund	Date	Check No.	Amount
Payroll			
	4/22/19	50035-50039	\$ 938.80
		Subtotal	<u>\$ 938.80</u>
General Fund			
	4/4/19	43-44	\$ 2,000.00
		Subtotal	<u>\$ 2,000.00</u>
Total			\$ 2,938.80

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50035	3	CHRIS PRICE	184.70	4/22/2019
50036	5	JOHN L HOLMES III	184.70	4/22/2019
50037	2	JOHN S HEWINS JR	184.70	4/22/2019
50038	1	RICHARD T RAY	184.70	4/22/2019
50039	4	STEVE GROSSMAN	200.00	4/22/2019
TOTAL FOR REGISTER			938.80	

CYBL -CYPRESS BLUF' DLAUGHLIN

Attendance Sheet

District Name: Cypress Bluff CDD

Board Meeting Date: April 17, 2019

	Name	In Attendance	Fee
1	Richard Ray <i>Chairperson</i>		YES-\$200 ✓
2	John Hewins <i>Assistant Secretary</i>		YES - \$200 ✓
3	John Holmes <i>Vice Chairman</i>		YES - \$200 ✓
4	Steve Grossman <i>Assistant Secretary</i>		YES - \$200 ✓
5	Chris Price <i>Assistant Secretary</i>		YES - \$200 ✓

The Supervisors present at the above-referenced meeting should be compensated accordingly.

Approved for Payment:



District Manager Signature

04/17/19

Date

PLEASE RETURN COMPLETED FORM TO HANNAH SMITH

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
4/04/19	00008	12/31/18 42018	201812 320-57200-34100	THE PARC GROUP, INC	*	1,000.00	1,000.00 000043
		QUARTER 4 2018 FEE					
4/04/19	00008	3/31/19 12019	201903 320-57200-34100	THE PARC GROUP, INC	*	1,000.00	1,000.00 000044
		QUARTER 1 2019 FEE					
TOTAL FOR BANK A						2,000.00	
TOTAL FOR REGISTER						2,000.00	

CYBL -CYPRESS BLUF' HSMITH

Cypress Bluff Community Development District

Funding Request #4
March 19, 2019

Vendor	Amount
1 Governmental Management Services LLC	
February Management Invoice #10 2/1/19	\$ 4,115.95
March Management Invoice #12 3/1/19	\$ 4,493.27
2 Hopping Green	
December General Counsel Invoice #105324 1/31/19	\$ 609.28
January General Counsel Invoice #105969 2/28/19	\$ 1,814.03
3 Jacksonville Daily Record	
Notice of Meeting 2/26/19 Invoice# 19-01748D 2/19/19	\$ 88.13
Notice of Meeting 3/26/19 Invoice# 19-02630D 3/19/19	\$ 94.75
4 PARC Group, Inc	
Quarter 4, 2018 Fee	\$ 1,000.00
Quarter 1, 2019 Fee	\$ 1,000.00
Total	\$13,208.41

Please Make Checks Payable to:

Wiring Instructions:

RBK: Wells Fargo, N.A.

ABA: 121000248

ACCT: 4502200611

ACCT NAME: CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT

Signature: _____
Chairman/Vice Chairman

Signature: _____
Secretary/Asst. Secretary

PROJECT SERVICES AGREEMENT

THIS PROJECT SERVICES AGREEMENT (hereinafter referred to as the "Agreement") is made and entered into as of the 20th day of August, 2018, by and between **The PARC Group, Inc.**, a Florida corporation and **PARC Land Management, LLC**, a Florida limited liability company (collectively, "PARC") and **Cypress Bluff Community Development District**, a special-purpose unit of local government established pursuant to Chapter 190, Florida Statutes (hereinafter referred to as the "District").

RECITALS

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, recreation improvements and other improvements within the boundaries of the District; and

WHEREAS, pursuant to Chapter 190, Florida Statutes, the District is charged with the supervision of the works of the District including the hiring or provision of employees and other personnel; and

WHEREAS, the District desires to obtain assistance from PARC in connection with various District projects and activities; and

WHEREAS, PARC agrees to provide such services under the direction of the District, the District's District Manager and Community Manager from time to time under such terms as are detailed below.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties hereto agree as follows:

1. RECITALS. The recitals set forth above are true and correct and are hereby incorporated in and made a part of this Agreement.

2. PARC'S SERVICES. For and in consideration of the compensation described in Section 5 below, PARC agrees to assist the District in District project planning, implementation and management services as provided in this Agreement.

3. DUTIES. PARC shall work for the benefit of the District and shall assist the District with District projects and activities as set forth above, on behalf of and under the direction and control of the District, the District Manager and Community Manager. A summary of some of the activities PARC may perform is more specifically described in the Scope of Services, attached hereto as **Exhibit A** and incorporated by reference.

4. TERM. The initial term of this Agreement shall be for a one (1) year period, beginning on the date hereof ("Commencement Date") and ending on the one (1) year anniversary thereof. This Agreement shall automatically renew each year for an additional year, unless terminated by either party. Either party may terminate this Agreement at any time, with

or without cause, by giving at least thirty (30) days written notice to the other party specifying the date the termination is to become effective. Notwithstanding the preceding sentence, either party shall have the right to immediately terminate this Agreement upon a breach by the other party. Any expiration or termination of this Agreement shall not release the District of its obligation to pay PARC the compensation due pursuant to Section 5 below for all periods prior to termination.

5. COMPENSATION.

A. For and in consideration of the services to be furnished to the District by PARC pursuant to this Agreement, the District shall pay PARC \$1,000.00 per calendar quarter during the term of this Agreement (prorated for any partial quarter), which amount shall include reimbursable expenses. Such amount shall be paid by the District on a quarterly basis, no later than thirty (30) days after the end of each calendar quarter. PARC agrees that it shall be solely responsible for all of its overhead and expenses, including, without limitation, all salary, employee benefits and all payroll-related taxes and charges associated with the employment of any persons providing services to PARC. In no event shall this Agreement be construed as an employment agreement between the District and PARC.

B. The parties agree and covenant that any change in services or compensation under this Agreement shall be in writing, signed by both parties hereto, and shall reference this Section of this Agreement.

6. CONTROL OF DISTRICT. Notwithstanding anything in this Agreement to the contrary, the District shall remain fully responsible for all District projects and activities on which PARC may work, and all services required to be rendered by PARC hereunder shall be rendered on behalf of and under the control and direction of the District.

7. RELATIONSHIPS. The District and PARC shall not, by virtue of this Agreement, be construed as joint venturers or partners of each other and neither shall have the power to bind or obligate the other, except that PARC shall be responsible for providing the services on behalf of the District under the direction and control of the District as set forth in this Agreement.

8. PREVAILING PARTY. If it should become necessary for either of the parties to resort to legal action, the non-prevailing party shall pay all reasonable legal fees and other expenses incurred by the prevailing party, including but not limited to attorneys' fees of in-house and outside counsel at all judicial levels.

9. JURY WAIVER. The parties hereby knowingly, irrevocably, voluntarily, and intentionally waive any rights to a trial by jury in respect of any action, proceeding or counter claim based on this Agreement or arising out of, under or in connection with this Agreement or any document or instrument executed in connection with this Agreement, or any course of conduct, course of dealing, statements (whether verbal or written) or action of any party hereto. This provision is a material inducement for the parties entering into the subject Agreement.

C.

Cypress Bluff Community Development District

Funding Request #4
March 19, 2019

Vendor	Amount
1 Governmental Management Services LLC	
February Management Invoice #10 2/1/19	\$ 4,115.95
March Management Invoice #12 3/1/19	\$ 4,493.27
April Management Invoice #13 4/1/19	\$ 4,188.92
2 Hopping Green	
December General Counsel Invoice #105324 1/31/19	\$ 602.28
January General Counsel Invoice #105969 2/28/19	\$ 1,814.03
Feb General Counsel Invoice #106444 3/29/19	\$ 3,810.52
3 Jacksonville Daily Record	
Notice of Meeting 2/26/19 Invoice# 19-01748D 2/19/19	\$ 88.13
Notice of Meeting 3/26/19 Invoice# 19-02630D 3/19/19	\$ 94.75
4 PARC Group, Inc	
Quarter 4, 2018 Fee	\$ 1,000.00
Quarter 1, 2019 Fee	\$ 1,000.00
Total	\$21,207.85

Please Make Checks Payable to:

Wiring Instructions:

RBK: Wells Fargo, N.A.

ABA: 121000248

ACCT: 4502200611

ACCT NAME: CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT

Signature: _____

R May
Chairman/Vice Chairman

Signature: _____

Enzo L. Jones
Secretary/Asst. Secretary

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 10

Invoice Date: 2/1/19

Due Date: 2/1/19

Case:

P.O. Number:

Bill To:

Cypress Bluff CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092



BY:

Description	Hours/Qty	Rate	Amount
Management Fees - February 2019 1-31-513-34		3,750.00	3,750.00
Information Technology - February 2019 1-31-513-352		100.00	100.00
Copies 1-31-513-425 5		265.95	265.95

Total \$4,115.95

Payments/Credits \$0.00

Balance Due \$4,115.95

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 12

Invoice Date: 3/1/19

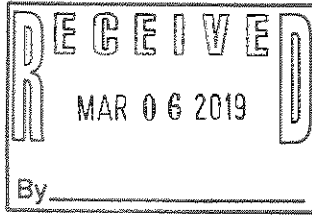
Due Date: 3/1/19

Case:

P.O. Number:

Bill To:

Cypress Bluff CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092



Description	Hours/Qty	Rate	Amount
Management Fees - March 2019 31-513-34 Information Technology - March 2019 31-513-352-313 Dissemination Agent Services - March 2019 31-513- Copies 31-513-425		3,750.00 100.00 291.67 351.60	3,750.00 100.00 291.67 351.60
5			

Total \$4,493.27

Payments/Credits \$0.00

Balance Due \$4,493.27

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 13

Invoice Date: 4/1/19

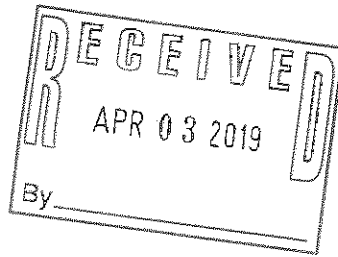
Due Date: 4/1/19

Case:

P.O. Number:

Bill To:

Cypress Bluff CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092



Description	Hours/Qty	Rate	Amount
Management Fees - April 2019		3,750.00	3,750.00
Information Technology - April 2019		100.00	100.00
Dissemination Agent Services - April 2019		291.67	291.67
Copies		47.25	47.25

Total \$4,188.92

Payments/Credits \$0.00

Balance Due \$4,188.92

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

January 31, 2019

Cypress Bluff CDD
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 105324
Billed through 12/31/2018

General Counsel
CBCDD 00001 KSB

1-31-513-315
7

RECEIVED
FEB 01 2019

BY:

FOR PROFESSIONAL SERVICES RENDERED

12/06/18	KSB	Update dedication resolution.	0.50 hrs
12/07/18	KSB	Review agenda items with district manager.	0.30 hrs
12/14/18	KSB	Confer with D. Ray.	0.30 hrs
12/17/18	KSB	Confer with Dyal regarding conveyance of amenity center; confer with manager.	0.20 hrs
12/19/18	KSB	Confer with builder regarding neighborhood bond issuance.	0.50 hrs
Total fees for this matter			\$495.00

MATTER SUMMARY

Buchanan, Katie S.	1.80 hrs	275 /hr	\$495.00
TOTAL FEES			\$495.00
INTEREST CHARGE ON PAST DUE BALANCE			\$107.28
TOTAL CHARGES FOR THIS MATTER			\$602.28

BILLING SUMMARY

Buchanan, Katie S.	1.80 hrs	275 /hr	\$495.00
TOTAL FEES			\$495.00
INTEREST CHARGE ON PAST DUE BALANCE			\$107.28
TOTAL CHARGES FOR THIS BILL			\$602.28

Please include the bill number on your check.

Hopping Green & Sams

Attorneys and Counselors

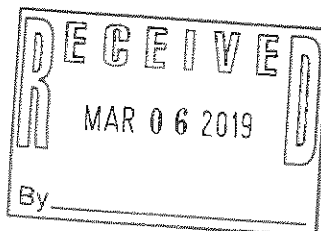
119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

February 28, 2019

Cypress Bluff CDD
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 105969
Billed through 01/31/2019



1-31-513-315
7

General Counsel
CBCDD 00001 KSB

FOR PROFESSIONAL SERVICES RENDERED

01/02/19	KSB	Confer with district manager regarding tentative agenda; review indenture.	0.40 hrs
01/03/19	KSB	Review amenity center deed; review status of annual fee payment; finalize resolution authorizing direct conveyance of improvements.	1.60 hrs
01/04/19	KSB	Confer with chairman and district manager regarding board meeting.	0.30 hrs
01/09/19	KSB	Prepare for and attend board meeting.	1.20 hrs
01/11/19	KEM	Review and organize files; confer with district manager.	0.30 hrs
01/15/19	KSB	Prepare project administration agreement; confer with Cummings and R. Ray.	1.50 hrs
01/22/19	JEM	Review form of deed of dedication; research effect of deed of dedication.	0.70 hrs
01/28/19	KSB	Confer with Dudley regarding potential neighborhood bonds.	0.50 hrs
Total fees for this matter			\$1,788.00

MATTER SUMMARY

Merritt, Jason E.	0.70 hrs	340 /hr	\$238.00
Ibarra, Katherine E. - Paralegal	0.30 hrs	125 /hr	\$37.50
Buchanan, Katie S.	5.50 hrs	275 /hr	\$1,512.50
TOTAL FEES			\$1,788.00
INTEREST CHARGE ON PAST DUE BALANCE			\$26.03
TOTAL CHARGES FOR THIS MATTER			\$1,814.03

BILLING SUMMARY

Merritt, Jason E.	0.70 hrs	340 /hr	\$238.00
Ibarra, Katherine E. - Paralegal	0.30 hrs	125 /hr	\$37.50

=====

Buchanan, Katie S.	5.50 hrs	275 /hr	\$1,512.50
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TOTAL FEES	\$1,788.00
INTEREST CHARGE ON PAST DUE BALANCE	\$26.03

TOTAL CHARGES FOR THIS BILL	\$1,814.03
------------------------------------	-------------------

Please include the bill number on your check.

Hopping Green & Sams

Attorneys and Counselors

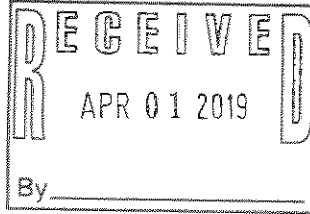
119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

March 29, 2019

Cypress Bluff CDD
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 106444
Billed through 02/28/2019



General Counsel
CBCDD 00001 KSB

FOR PROFESSIONAL SERVICES RENDERED

02/06/19	KSB	Prepare for, travel to and from, and attend board meeting.	3.50 hrs
02/07/19	KSB	Confer with Grandin regarding recreation powers; prepare submittal; perform meeting follow up.	1.80 hrs
02/12/19	KSB	Review tentative agenda and confer with district manager regarding same.	0.50 hrs
02/12/19	KEM	Confer with district manager regarding agenda items.	0.10 hrs
02/13/19	KEM	Prepare disclosure to buyers, resolution ratifying sale of bonds and disclosure of public financing.	1.60 hrs
02/14/19	KSB	Confer with J. Perry regarding developer funding.	0.50 hrs
02/15/19	KSB	Review meeting minutes.	0.40 hrs
02/19/19	KEM	Confer with developer counsel regarding landowner certificate.	0.10 hrs
02/20/19	KEM	Research assessment resolutions; confer with Dyal.	0.20 hrs
02/26/19	SSW	Prepare for and attend board meeting by phone.	0.60 hrs
Total fees for this matter			\$2,242.50

DISBURSEMENTS

Travel	117.36
Travel - Meals	4.27
Legal Advertisement	459.13
Recording Fees	923.50
Total disbursements for this matter	\$1,504.26

MATTER SUMMARY

Ibarra, Katherine E. - Paralegal	2.00 hrs	125 /hr	\$250.00
----------------------------------	----------	---------	----------

Buchanan, Katie S.	6.70 hrs	275 /hr	\$1,842.50
Warren, Sarah S.	0.60 hrs	250 /hr	\$150.00

TOTAL FEES			\$2,242.50
TOTAL DISBURSEMENTS			\$1,504.26
INTEREST CHARGE ON PAST DUE BALANCE			\$63.76

TOTAL CHARGES FOR THIS MATTER			\$3,810.52
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BILLING SUMMARY

Ibarra, Katherine E. - Paralegal	2.00 hrs	125 /hr	\$250.00
Buchanan, Katie S.	6.70 hrs	275 /hr	\$1,842.50
Warren, Sarah S.	0.60 hrs	250 /hr	\$150.00

TOTAL FEES			\$2,242.50
TOTAL DISBURSEMENTS			\$1,504.26
INTEREST CHARGE ON PAST DUE BALANCE			\$63.76

TOTAL CHARGES FOR THIS BILL			\$3,810.52
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Please include the bill number on your check.

Jacksonville Daily Record

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DAILY RECORD & OBSERVER, LLC

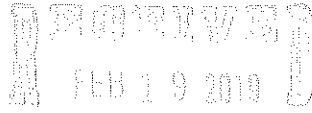
10 N. Newnan Street
P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

February 19, 2019

INVOICE

Date

Attn: Courtney Hogge
GMS, LLC
475 WEST TOWN PLACE, STE 114
SAINT AUGUSTINE FL 32092



BY:

1.31.513.48
2

Payment Due Upon Receipt

Serial #	19-01748D	PO/File #		\$88.13
	Notice of Meeting of the Board of Supervisors			Amount Due
				Amount Paid
	Cypress Bluff Community Development District			\$88.13
				Payment Due
Case Number				
Publication Dates	2/19			

*Payment is due before the
Proof of Publication is
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**NOTICE OF MEETING OF
THE BOARD OF
SUPERVISORS OF THE
CYPRESS BLUFF
COMMUNITY
DEVELOPMENT DISTRICT**

The Board of Supervisors ("Board") of the Cypress Bluff Community Development District will hold a meeting on Tuesday, February 26, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida 32256. A copy of the agenda may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, Ph: (904) 940-5850 ("District Manager's Office").

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. The meeting may be continued to a date, time, and place to be specified on the record at meeting. There may be occasions when Board Supervisors or District Staff will participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

James Perry
District Manager

Feb. 19 00 (19-01748D)

Jacksonville Daily Record

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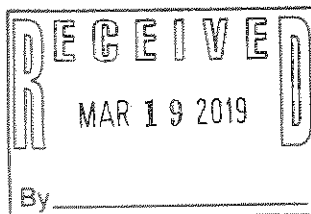
10 N. Newnan Street
P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

March 19, 2019

Date

Attn: Courtney Hogge
GMS, LLC
475 WEST TOWN PLACE, STE 114
SAINT AUGUSTINE FL 32092



1.31.513.48
2

Payment Due Upon Receipt

Serial #	19-02630D	PO/File #		\$94.75
	Notice of Audit Committee Meeting and Regular Meeting of the Board of Supervisors			Amount Due
	Cypress Bluff Community Development District			Amount Paid
				\$94.75
				Payment Due
Case Number				
Publication Dates	3/19			

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**NOTICE OF AUDIT
COMMITTEE MEETING AND
REGULAR MEETING OF THE
BOARD OF SUPERVISORS OF
THE CYPRESS BLUFF
COMMUNITY
DEVELOPMENT DISTRICT**

The Board of Supervisors ("Board") of the Cypress Bluff Community Development District will hold a regular meeting on Tuesday, March 26, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida 32256. Immediately prior to the regular meeting will be an audit committee meeting for the purpose of determining auditor selection evaluation criteria. Copies of the agendas may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, Ph: (904) 940-6850 ("District Manager's Office").

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. The meetings may be continued to a date, time, and place to be specified on the record at meetings. There may be occasions when Board Supervisors or District Staff will participate by speaker telephone.

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James Perry
District Manager

Mar. 19 00 (19-02630D)

D.

Cypress Bluff Community Development District

Funding Request #5
May 20, 2019

Vendor	Amount
1 Governmental Management Services LLC May Management Invoice #14 5/1/19	\$ 4,271.42
2 Hopping Green March General Counsel Invoice #107110 4/30/19	\$ 1,490.91
3 Jacksonville Daily Record Notice of AC & Regular Meeting 4/17/19 Invoice# 19-03100D 4/5/19	\$ 94.75
Notice of AC & Regular Meeting 5/28/19 Invoice# 19-04414D 5/17/19	\$ 94.75
Total	\$5,951.83

Please Make Checks Payable to:

Wiring Instructions:

RBK: Wells Fargo, N.A.

ABA: 121000248

ACCT: 4502200611

ACCT NAME: CYPRESS BLUFF COMMUNITY DEVELOPMENT DISTRICT

Signature: _____
Chairman/Vice Chairman

Signature: _____
Secretary/Asst. Secretary

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 14

Invoice Date: 5/1/19

Due Date: 5/1/19

Case:

P.O. Number:

Bill To:

Cypress Bluff CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092



Description	Hours/Qty	Rate	Amount
Management Fees - May 2019		3,750.00	3,750.00
Information Technology - May 2019		100.00	100.00
Dissemination Agent Services - May 2019		291.67	291.67
Copies		129.75	129.75

Total \$4,271.42

Payments/Credits \$0.00

Balance Due \$4,271.42

Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300
P.O. Box 6526
Tallahassee, FL 32314
850.222.7500

===== STATEMENT =====

April 30, 2019

Cypress Bluff CDD
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 107110
Billed through 03/31/2019



General Counsel
CBCDD 00001 KSB

FOR PROFESSIONAL SERVICES RENDERED

03/05/19	KSB	Review draft disclosure of public financing.	1.20 hrs
03/05/19	KEM	Review executed disclosure of public financing.	0.10 hrs
03/07/19	KSB	Prepare release of right to payment in connection to reimbursement; confer with Weeber; review requisition package.	1.50 hrs
03/07/19	KEM	Record disclosure of public financing.	0.20 hrs
03/10/19	KSB	Perform follow up on document execution.	0.70 hrs
03/11/19	KEM	Research status of executed developer agreements.	0.20 hrs
03/12/19	KSB	Confer with R. Ray; update project services agreement.	0.70 hrs
03/14/19	KEM	Research board member information; prepare and send Capitol Conversation newsletter; review recorded disclosure of public financing; confer with Gaskins.	0.40 hrs
03/15/19	KEM	Prepare receipt of disclosure.	0.10 hrs
03/27/19	KEM	Research status of un-executed developer agreements.	0.30 hrs
03/29/19	KEM	Review and organize files; confer with district manager.	0.20 hrs
Total fees for this matter			\$1,315.00

DISBURSEMENTS

Conference Calls	13.91
Recording Fees	162.00
Total disbursements for this matter	\$175.91

MATTER SUMMARY

Ibarra, Katherine E. - Paralegal	1.50 hrs	125 /hr	\$187.50
Buchanan, Katie S.	4.10 hrs	275 /hr	\$1,127.50

=====

TOTAL FEES	\$1,315.00
TOTAL DISBURSEMENTS	\$175.91
TOTAL CHARGES FOR THIS MATTER	\$1,490.91

BILLING SUMMARY

Ibarra, Katherine E. - Paralegal	1.50 hrs	125 /hr	\$187.50
Buchanan, Katie S.	4.10 hrs	275 /hr	\$1,127.50

TOTAL FEES	\$1,315.00
TOTAL DISBURSEMENTS	\$175.91
TOTAL CHARGES FOR THIS BILL	\$1,490.91

Please include the bill number on your check.

Jacksonville Daily Record

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DAILY RECORD & OBSERVER, LLC

10 N. Newnan Street
P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

April 5, 2019

Date

Attn: Courtney Hogge
GMS, LLC
475 WEST TOWN PLACE, STE 114
SAINT AUGUSTINE FL 32092



Payment Due Upon Receipt

Serial #	19-03100D	PO/File #		\$94.75
	Notice of Audit Committee Meeting and Regular Meeting of the Board of Supervisors			Amount Due
	Cypress Bluff Community Development District			Amount Paid
				\$94.75
				Payment Due
Case Number				
Publication Dates	4/5			

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**NOTICE OF AUDIT
COMMITTEE MEETING AND
REGULAR MEETING OF THE
BOARD OF SUPERVISORS OF
THE CYPRESS BLUFF
COMMUNITY**

DEVELOPMENT DISTRICT

The Board of Supervisors ("Board") of the Cypress Bluff Community Development District will hold a regular meeting on Wednesday, April 17, 2019 at 3:00 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida 32256. Immediately prior to the regular meeting will be an audit committee meeting for the purpose of determining auditor selection evaluation criteria. Copies of the agendas may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, Ph: (904) 940-5850 ("District Manager's Office").

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. The meetings may be continued to a date, time, and place to be specified on the record at meetings. There may be occasions when Board Supervisors or District Staff will participate by speaker telephone.

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James Perry
District Manager

Apr. 5 00 (19-03100D)

Jacksonville Daily Record

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DAILY RECORD & OBSERVER, LLC

10 N. Newnan Street
P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

May 17, 2019

Date

Attn: Courtney Hogge
GMS, LLC
475 WEST TOWN PLACE, STE 114
SAINT AUGUSTINE FL 32092



Payment Due Upon Receipt

Serial #	19-04414D	PO/File #		\$94.75
	Notice of Audit Committee Meeting and Regular Meeting of the Board of Supervisors			Amount Due
				Amount Paid
	Cypress Bluff Community Development District			\$94.75
				Payment Due
Case Number				
Publication Dates	5/17			

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**NOTICE OF AUDIT
COMMITTEE MEETING AND
REGULAR MEETING OF THE
BOARD OF SUPERVISORS OF
THE CYPRESS BLUFF
COMMUNITY**

DEVELOPMENT DISTRICT

The Board of Supervisors ("Board") of the Cypress Bluff Community Development District will hold a regular meeting on Tuesday, May 28, 2019 at 1:30 p.m. at the Duval County Southeast Regional Library, 10599 Deerwood Park Boulevard, Jacksonville, Florida 32256. Immediately prior to the regular meeting will be an audit committee meeting for the purpose of reviewing and ranking proposals for audit services. Copies of the agendas may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, Ph: (904) 940-5850 ("District Manager's Office").

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James Perry
District Manager

May 17 00 (19-04414D)