

**VILLAGE COUNCIL MEETING**

**MONDAY, NOVEMBER 7, 2016**



**MANAGER'S REPORT**

**SEPTEMBER 2016**



*Village of Palmetto Bay*  
**MEMORANDUM**

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To: Honorable Mayor and Village Council

Date: November 7, 2016

From: Edward Silva, Village Manager

Re: Monthly Status Report for  
Reporting Period September 2016

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Attached is the monthly status report for **September 2016**. The reporting items include:

1. Office of the Village Manager Operations: this section provides an overview of Village-wide tasks that are completed and in-progress, which fall under the supervision and direction of the Village Manager. Additionally, a snapshot of emails and requests received from the community and the Village Council is included.
2. Expenditure Overview: shows the percentages of expenditures incurred during the reporting period.
3. Monthly Calendar of Park Events for the month of **November 2016**.
4. Legislative Updates: includes any updates and relevant information related to the Village's state and/or federal legislative priorities.
5. Departmental Reports: individual reports from each department and each division showing measurable data. These reports include comparisons between the current and prior months, and the aggregate information for the fiscal year, up to the reporting period.
6. Informational Data: this section is compiled for informational purposes for the effort of keeping the Village Council and Village residents with up-to-date Village business. All the information has been compiled for your review and consideration.

**MONTHLY REPORT TO VILLAGE COUNCIL  
SECTION 1**

**Office of the Village Manager Operations  
Reporting Period: September 2016**

Summary of Email Request	
Nature of Request	Requesting Party
• Complaint on barricades dumped at Old Cutler Cove	E. Flinn
• Concern regarding Electric Vehicle Charging Station being available 24 hours a day.	Steve K.
• Concern on Traffic at SW 75 Ave and 157 Ter.	E. Flinn
• Complaint on garbage pile at 92 Ave and 158 St.	E. Flinn
• Meeting request for Baptist Health Run Club.	M. Tejeda
• Follow up on rides for kids agreement.	A. Denito
• RSVP Request for "Safer Street Talk"	E. Flinn
• Invitation to Business Association Meeting	L. Rodriguez
• Request for Manager to have Police Representative present at Crisis Communication	K. Cunningham
• Information request on the location of the village EAB Town Hall Meeting	E. Regueira
• Invitation to Citizens Led Town Hall for a better Palmetto Bay	H. Feldman
• Traffic Concerns on the area between SW 176 St between OCR and SW 82 Ave.	A. Newman
• Complaint about loud construction on a Holiday.	N. MacInness
• Complaint on treatment from an officer	Y. Zhou
• Concern on overgrown lot located at 9290 SW 174 St.	K. Cunningham
• Request to update councilwoman's newsletter link in webpage.	K. Cunningham
• Request for 3 way stop sign at 155 St. and 80 and 81 Avenue.	M. Ginsberg
• Request to hold Special Olympics at Palmetto Bay Park	M. Schusterman
• Traffic concerns in Malbrook neighborhood	N. Abrego
• Information on the kickoff of Old Cutler Run Club	M. Tejeda
• Request for Public Records information	F. May
• Request for information on Traffic Study	A. Scabarassi
• Information request on the date of the upcoming State of the Village	M. Tejeda
• Request to discuss removed Stop Sign	M. Levrant
• Inquiry regarding tennis proposal being on the next council hearing	C. Hoechner
• Inquiry regarding tennis proposal being on the next council hearing	I. Puelle
• Concerns on drainage construction and repairs that need to be made	A. Herrera
• Traffic Concerns on Old cutler Road 74 Place and 74 Ave.	T. Emerson
• Inquiry regarding possibility of lowering flood Ins.	A. Saluja
• Resident Complaint on Stop Sign removal 82nd Ave and 148 Dr.	G. Martinez
• Resident Complaint on Stop Sign removal 82nd Ave and 148 Dr.	M. Phillippi
• Resident Complaint on Stop Sign removal 82nd Ave and 148 Dr.	P. Orr
• Resident Complaint on Stop Sign removal 82nd Ave and 148 Dr.	M. Bernath
• Traffic Concerns in Old Cutler Grove South	L. James
• Resident Complaint on Stop Sign removal 82nd Ave and 148 Dr.	K. Sheridan
• Resident Complaint on Stop Sign removal 82nd Ave and 148 Dr.	L. Wolfson
• Request for information regarding ISO auditing in the Village	V. Citarella
• Resident Complaint on Stop Sign Removal concerns	S. Stews
• Resident Concerns on Stop Sign Removal concerns	L. Wolfson
• Resident Concerns on Stop Sign Removal concerns	M. Bernath
• Request for a community meeting regarding Stop Sign Removal	D. Cava

- Concerns in regards to Coral Reef Tennis
- Resident Complaint on Stop Sign Removal concerns
- Praise for the removal of Stop Sign
- Concerns with Tennis Program contract change
- Concerns with the proposed location of speed table
- Complaint against Village employee
- Request to review contract to Denitos Ride for Kids

L. Guevera  
E. Chinchilla  
W. Barnes  
P. Gabrado  
B. Recarey  
J. Bermudez  
A. Denito

**MONTHLY REPORT TO VILLAGE COUNCIL  
SECTION 1**

**Office of the Village Manager Operations  
Reporting Period: September 2016**

**Organizational/Budgetary Items**

**Tasks Completed**

- Mosquito Control
- Staff trained on new website
- Staff training on mosquito abatement
- Submitted application for highway beautification grant
- Submitted Unique Abilities grant application
- Submitted recreational program grant application
- Resolution for the purchase of two new buses
- SFWD provided notice of \$125,000 grant funding awarded to The Village for construction of sub-basin 59/60

**Tasks In Progress**

- Finalize grant scope and reimburse request for RTP 2013
- Seek Green City designation and review associated costs
- Facilitate the site acquisition for county fire station in the Village's south area
- Update Coral Reef Park Master Plan
- Update Perrine Wayside Dog Park Master Plan
- Update Palmetto Bay Park Master Plan
- Secure a public university tenant for Downtown
- Coordinate and foster relationships on local/State and federal level
- Continue individual meetings with Council
- Continue individual meetings with Department Directors
- Execute agreement with School Board on use of facilities at Southwood Middle School
- Execute agreement with School board on use of facilities at Coral Reef Elementary School
- Continue meetings with sister cities – Village of Pinecrest and Town of Cutler Bay
- Prepare for overall traffic plan at a future Town Hall Meeting
- Continue involvement on transit issues

**MONTHLY REPORT TO VILLAGE COUNCIL  
SECTION 1**

**Office of the Village Manager Operations  
Reporting Period: September 2016**

**Community Focus/ Special Events**

**Tasks Completed**

- Bridal Expo at Thalatta Estates
- Veterans Park Ground Breaking

**Tasks In Progress**

- Launch Palmetto Bay quarterly newsletter
- Continue weekly Traffic Calming email distribution
- Continue Your Village at Work Email distribution
- Continue production of Palmetto Bay today – Live on Facebook
- Design of Parks and Rec. Play by Play Recreation First Edition Fall October–December 2016
- Release Valet Parking Services RFP#1617-12-001
- Plan Principal’s Welcome Breakfast
- Continue the series of community programs such as Yoga by the Bay, Paddle Adventures, Surf & Turf Zumba Kayak Workout and Responsible Gardening
- Continue with After School Programs
- Plan for Unique Abilities events and programs
- Continue seeking sponsorship opportunities for Village-wide Special Events
- Plan for Palmetto Bay’s Twilight Color Run
- Plan for Veteran’s Breakfast
- Plan Holiday by the Bay
- Plan “super” Baseball/Softball Clinic
- Plan Pine Rockland Cleanup
- Plan Halloween Trick-or-Treat & Movie Night
- Redesign and launch new Village website
- Launch Palmetto Bay app for smartphone
- Continue launching Community Workshops for Healthy Living, Senior Adults and Special Needs

**MONTHLY REPORT TO VILLAGE COUNCIL  
SECTION 1**

**Office of the Village Manager Operations  
Reporting Period: September 2016**

**Traffic/ Transit/ Mobility**

**Tasks Completed**

- Bus Route Coordinates provided to MDTA for inclusion on their map
- Rollout of Comprehensive Traffic Plan
- Installed temporary crosswalk at intersection of SW 148 Dr & 82 Ave
- Survey for traffic circle at intersection of SW 168 St/87 Ave completed
- Resolution approving negotiations of Park & Ride lease agreement at Palmetto Bay Village Center
- Presentation for award of Franjo Street project
- Presentation to NEAT Streets of Miami

**Tasks In Progress**

- Update Master Plan for bicycle lanes
- Coordinate a tri-city grant request for bicycle lanes
- Establish an "Uber" service model for I-bus
- Begin software application for I-bus
- Discuss the Option to Purchase Electric Buses
- Continue Coral Reef Elementary Pick up/ Drop off Improvement Meetings
- Continued to host meetings for traffic calming initiatives.
- Continue to implement permanent traffic calming devices
- Bike repair station installation
- Sidewalk repair and new installation evaluation
- Roadway resurfacing evaluation
- Safe Route to School design for Coral Reef & Perrine Elementary
- Continued review of traffic calming data for future traffic calming projects
- Preparation of Bid Documents for the next phase of localized projects and 2<sup>nd</sup> phase of engineering for SRTS projects

**MONTHLY REPORT TO VILLAGE COUNCIL  
SECTION 1**

**Office of the Village Manager Operations  
Reporting Period: September 2016**

**Capital Projects**

**Tasks Completed**

- Kick off the Design for Safe Route To School (SRTS) Projects for Coral Reef Elementary and Perrine Elementary
- Commenced in-house upgrades at Palmetto Bay Park Playground
- Replaced water pump at Coral Reef Park
- Repaired pavers at Thalatta Estate
- Commenced installation of 634 Mosquito dunks into drain structures
- Treated Bromeliad plants on US-1 median with Mosquito bits
- Design of two drainage projects complete and pending Department of Environmental and Resource Management (DERM) permits

**Tasks In-Progress**

- Continue with SRTS Projects for Coral Reef Elementary and Perrine Elementary
- Continue with SRTS Projects for Coral Reef Elementary and Perrine Elementary
- Coral Reef Park new bathroom facility bid opening
- Roadway resurfacing
- Village-wide sidewalk improvements.
- Ongoing design and cost estimate review of drainage projects in process
- Continued work for Traffic Circle at SW 168th ST/ 82nd AV
- Continued in-house upgrades at Palmetto Bay Park Playground
- Total Bank Plat
- Downtown Urban Village
- Village Center Apartments
- Estes Company (church property)
- South Motors new construction reviewed
- 174 New development
- Alexander school expansion
- WASD commenced installation of nominal 6 inch Force Main project near Southwood Middle School

**MONTHLY REPORT TO VILLAGE COUNCIL**  
**SECTION 2 (Percentage of Funds Spent For Each Month)**  
**Expenditure Review Reporting Period: September 2016**

Department	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Total of Funds Spent
Mayor & Council	7.23	7.12	8.29	10.78	8.48	6.54	7.97	7.37	7.29	10.24	8.6	12.87	89.91
Village Manager	4.44	5.4	5.26	8.18	6.29	5.52	6.18	6.53	7.01	9.15	6.75	9.15	70.71
Village Clerk	5.22	7.88	8.33	10.27	8.88	7.29	9.54	8.6	12.25	8.73	15.2	6.57	102.19
Finance	5.05	6.57	7.87	10.71	6.66	11.79	6.84	6.8	5.68	7.99	5.32	6.32	81.28
HR/Communications	3.58	4.96	5.54	8.26	5.8	6.01	5.31	4.47	5.04	8.21	5.42	6.3	62.65
Village Attorney	0	0	0	16.84	8.81	0	8.86	11.69	15.04	12.2	0	0	73.44
Planning & Zoning	5.49	5.6	6.71	8.42	5.65	5.68	5.7	5.77	7.11	8.21	5.66	7.48	70.2
General Government	5.78	4.09	10.88	3.1	3.07	17.75	2.6	2.92	7.51	3.71	2.72	33.54	64.13
Facilities Maint.	3.84	5.09	6.67	7.23	5.61	6.01	6.8	6.51	7.49	8.54	6.19	7.63	69.98
Police	16.54	8.23	8.23	8.27	6.33	8.24	8.24	8.48	8.23	8.21	0.01	6.97	89.01
Park Administration	5	4.82	5.52	9.01	2.62	1.88	1.56	2.41	7.35	15.55	3.97	2.84	59.69
Coral Reef Park	2.74	3.14	22.55	6.77	5.23	14.16	10.94	9.04	8.15	13.76	12.26	11.53	108.74
Palmetto Bay Park	2.21	4.68	17.91	5.33	3.65	12.04	4.77	5.56	5.05	13.43	9.9	14.45	84.53
Perrine Wayside Park	0	1.22	1.45	0.61	0.59	8.54	0.61	0.56	2.37	2.05	0.59	2.2	18.59
Thalatta Estate	6.64	20.37	15.29	7.63	7.89	8.03	7.56	5.32	4.03	6.34	9.13	7.71	98.23
Ludovici Park	0	4.9	5.92	6.12	9.2	7.57	9.16	9.66	7.84	10.74	9.13	9.77	80.24
Tennis	13.07	0	14.65	19.38	12.97	16.06	12.16	10.49	11.22	13.84	13.23	13.61	137.07
Total Parks	5.47	6.77	8.86	8.81	6.98	7.9	7.03	6.54	7.69	12.35	7.5	8.76	85.6
Total Operating	10.71	6.75	8.29	7.66	5.89	9.32	6.85	6.94	7.89	8.04	2.75	11.66	81.09
Monthly Total	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.33	8.33	91.66

**Note:**  
As of September 2016, the Village of Palmetto Bay is operating under budget 7.25% of expenditures which has resulted in budgetary savings of \$1,042,752.  
The 10.57% is calculated based on the total difference between Total Operating and Total for the Month.

**MONTHLY REPORT TO VILLAGE COUNCIL  
SECTION 3**

**Monthly Calendar of Park Events**



Special Events & Programs	
Every Sunday	<p><b>Old Cutler Run Club</b> Sundays, 4:00pm No registration required. For information on meet up locations and more details visit <a href="http://www.runclubnetwork.com">www.runclubnetwork.com</a> or email <a href="mailto:info@runclubnetwork.com">info@runclubnetwork.com</a>.</p> 
Saturday, November 5	<p><b>*Palmetto Bay's Twilight Color Run</b> Coral Reef Park 4:00pm-7:00pm For more information and to register visit <a href="http://www.palmettobay-fl.gov">www.palmettobay-fl.gov</a> or call 305-259-1234.</p> 
	<p><b>*Pine Rockland Cleanup</b> Coral Reef Park 9:30am-12:30pm To volunteer, register online at <a href="http://www.palmettobay-fl.gov">www.palmettobay-fl.gov</a>.</p> 
Sunday, November 6	<p><b>*Yoga by the Bay</b> Thalatta Estate 9:30am-11:00am FREE For registration and information visit <a href="http://www.palmettobay-fl.gov">www.palmettobay-fl.gov</a> or call 305-259-1234.</p> 
Saturday, November 12	<p><b>*"SUPER" Baseball/Softball Clinic</b> Coral Reef Park 10:00am-1:00pm \$10.00 per Person For registration and more information visit <a href="http://www.palmettobay-fl.gov">www.palmettobay-fl.gov</a> or call 305-259-1234.</p> 
	<p><b>Florida Rock Stars: Palmetto Baystock</b> Ludovici Park 3:00pm-11:00pm For more information and to purchase tickets visit <a href="http://palmettobaystock.com/">http://palmettobaystock.com/</a></p> 
Saturday, November 13	<p><b>Photogenic Nature: Photography Workshop</b> Ludovici Park 8:00am-10:00am \$5.00/person, ages 4 and up Space is limited. Register online at <a href="http://www.naturepostings.com">www.naturepostings.com</a>. For more information call 786-732-6719 or email <a href="mailto:naturepostings@gmail.com">naturepostings@gmail.com</a>.</p> 
Sunday, November 20	<p><b>*Yoga by the Bay</b> Thalatta Estate 9:30am-11:00am FREE For registration and information visit <a href="http://www.palmettobay-fl.gov">www.palmettobay-fl.gov</a> or call 305-259-1234.</p> 
Sunday, November 27	<p><b>Family Kayak Adventures</b> Thalatta Estate 8:00am-11:00am \$5.00/person, ages 4 and up Space is limited. Register online at <a href="http://www.naturepostings.com">www.naturepostings.com</a>. For more information call 786-732-6719 or email <a href="mailto:naturepostings@gmail.com">naturepostings@gmail.com</a>.</p> 

**Save the Date**  
Palmetto Bay's Unique Abilities Fair—Jonathan's Day  
Coral Reef Park  
December 3, 2016



**Save the Date**  
Yoga by the Bay  
Thalatta Estate  
December 4 & December 18, 2016



**Save the Date**  
Holiday by the Bay  
Ludovici Park  
December 10, 2016



**Save the Date**  
Hildebrand Rides Winter Carnival  
Downtown Palmetto Bay  
December 16, 2016 – January 8, 2017



**Save the Date**  
Family Kayak Adventures  
Thalatta Estate  
December 18, 2016



**REGISTER NOW**  
\*Denotes Online Registration/Purchase  
Now available at [www.palmettobay-fl.gov](http://www.palmettobay-fl.gov)



**Park Facility Rental:**  
305-259-8655  
[www.palmettobay-fl.gov](http://www.palmettobay-fl.gov)



**Tennis Lessons at Coral Reef Park**  
Monday-Friday  
8am-12pm & 3-9pm  
305-259-8655

Park Information				
<p><b>Coral Reef Park:</b> 7895 SW 152 Street Palmetto Bay, FL Open Daily: Sunrise to Sunset Tennis 8am to 10pm 305-235-1593</p>	<p><b>Palmetto Bay Park:</b> 17535 SW 95 Ave Palmetto Bay, FL Open: M-Sat 8am to 9pm Sun 8am to 8pm 305-251-2751</p>	<p><b>Thalatta Estate:</b> 17301 Old Cutler Road Palmetto Bay, FL Sun-Thurs. 8am -5pm Fri &amp; Sat 9am to 2pm <a href="http://www.thalattaestate.com">www.thalattaestate.com</a></p>	<p><b>Perrine Wayside Park:</b> 16425 So. Dixie Highway Palmetto Bay, FL Open Daily: 8am to Sunset 305-259-1234</p>	<p><b>Ludovici Park:</b> 17641 Old Cutler Road Palmetto Bay, FL Open Daily: Sunrise to Sunset</p>

<b>Palmetto Bay Park Recreational Programs</b>	
<b>Ballet at the Park</b>	Mondays, Tuesdays & Thursdays 4:00pm-7:30pm Wednesdays 3:00pm-7:00pm
<b>Fall Softball High School League</b>	Mondays & Wednesdays 6:00pm-9:30pm
<b>i9 Sports – T-Ball, Soccer and Flag Football</b>	Saturdays 9:00am-1:00pm (Ends November 12 <sup>th</sup> )
<b>MDI Basketball</b>	Mondays – Fridays 6:00pm-9:00pm
<b>Miami Lady Canes Softball</b>	Mondays – Thursdays 6:00pm-10:00pm
<b>Miami Mahi Lacrosse Club</b>	Saturday, November 12 <sup>th</sup> – 2:00pm-5:00pm
<b>Miami Stingrays Softball</b>	Mondays – Thursdays 6:00pm-10:00pm
<b>Miami Waves Softball</b>	Saturdays 9:00am-12:00pm
<b>Soccer Golazo</b>	Tuesdays & Thursdays 4:30pm-7:00pm

<b>Coral Reef Park Recreational Programs</b>	
<b>Mondays – Fridays</b>	Tennis Lessons – 8:00am-12:00pm & 3:00pm-9:00pm
<b>Mondays – Thursdays</b>	Palmetto FC Soccer – 5:00pm-6:30pm
<b>Mondays, Wednesdays &amp; Fridays</b>	Palmetto Bay Soccer Club – 4:00pm-7:00pm
<b>Tuesdays</b>	Yoga with Marlene – 6:00pm-8:00pm
<b>Thursdays</b>	Yoga with Marlene – 6:00pm-7:00pm
<b>Saturdays</b>	Palmetto Bay Soccer Club – 9:00am - 1:00pm
<b>Sundays</b>	Bay Lions of Florida Soccer Club – 9:00am-11:00am

<b>After School Programs at Coral Reef Park</b>	
<b>Mondays</b>	Soccer 3:30pm-4:30pm
<b>Wednesdays</b>	Tennis 2:30pm-3:30pm
<b>Thursdays</b>	Discovery Lab 2:30pm-5:00pm
<b>Fridays</b>	Nature Postings 3:30pm-5:00pm

<b>Edward &amp; Arlene Feller Community Room at Ludovici Park</b>	
<b>Community/Non-Profit Groups Meetings &amp; Programming</b>	
<b>Miami Youth for Chamber Music</b>	Mondays – 3:00pm-5:30pm
<b>Cutler Bay Community Theater</b>	Mondays – 7:00pm-9:00pm
<b>Nature Afloat Interpretive Homeschool Program</b>	Wednesdays – 9:00am-11:00am
<b>Rotary Club Luncheon</b>	November 1 & 15 – 11:30am-1:30pm
<b>Mindful Kids</b>	November 3 & 17 – 5:00pm-7:30pm
<b>General Election</b>	November 8 (All Day)
<b>Palmetto Bay Partnership</b>	November 9 – 6:30pm-8:30pm
<b>CIL of South Florida – Palmetto Bay Drumming Circle</b>	November 13 – 3:00pm-5:00pm
<b>Purpose and Talent</b>	November 15, 26 & 29 – 5:00pm-6:30pm
<b>Palmetto Bay Garden Club</b>	November 22 – 6:00pm-9:00pm

<b>Community Exercise Programs</b>	
<b>Baptist Health</b>	
<b>Mondays</b>	Stretch & Relaxation at Coral Reef Park 9:30am-10:30am
<b>Tuesdays</b>	Cardio Pump at Coral Reef Park 11:00am-12:00pm Trim & Fit at Coral Reef Park 12:00pm-1:00pm
<b>Wednesdays</b>	Yoga Pilates Fusion at Coral Reef Park 9:00am-10:00am Stretch & Relaxation at Palmetto Bay Park 9:30am-11:00am Zumba Gold at Coral Reef Park 10:00am-11:00am
<b>Thursdays</b>	Dance Aerobics at Coral Reef Park 11:00am-12:00pm Trim & Fit at Coral Reef Park 12:00pm-1:00pm
<b>Fridays</b>	Stretch & Relaxation at Palmetto Bay Park 9:30am-11:00am



# Veterans Breakfast

Friday, November 11th  
8:30AM-10:30AM  
Palmer Trinity School - 7900 SW 176th St

The Village of Palmetto Bay and Palmer Trinity School want to serve those who have valiantly served our country.

Veterans are welcome to enjoy a breakfast and camaraderie with fellow veterans.



*Special Thanks to our Sponsor* PALMER TRINITY SCHOOL

For more information and to RSVP call 305-259-1234  
[www.palmettabay-fl.gov](http://www.palmettabay-fl.gov)



# The Village of Palmetto Bay

*in conjunction with*

## Miami Baseball Forum



Invites Parents, Athletes, and Coaches  
to attend the "SUPER" Baseball/Softball Clinic

### Featuring



### Placido Polanco

- ⌚ 14 Major League Seasons
- ⌚ 300 Lifetime Hitter
- ⌚ 3 Gold Glove Awards
- ⌚ .990 Fielding pct.
- ⌚ 186 Games (2nd Base)  
without an error
- ⌚ Major League Record



### Steve Hertz

- ⌚ Former Head  
Baseball Coach-  
Miami Dade College
- ⌚ 41 yrs Experience with  
75% Winning pct./  
1,245 wins
- ⌚ Former Major Leaguer
- ⌚ 2013 National  
Junior College  
Athletic Association  
Hall of Fame

### Coral Reef Park

Recreation Room

7895 SW 152nd Street

**Saturday, November 12**

**10am-1pm**

**\$10 per Person**

*\* Includes light breakfast foods & beverages*

**Online Registration required at**

[www.palmettobay-fl.gov](http://www.palmettobay-fl.gov)

**Proceeds from registration will  
benefit the D.A.R.E. program**

**D.A.R.E.**

Parents! Take advantage of our one day clinic and learn from former professional athletes and coaches how your young athlete can maximize their innate talents in all areas of their lives-- academics, athletics, personal, and social relationships.

This clinic will also help motivate and encourage student athletes to be successful through mental training and conditioning while reinforcing values, good decision making skills, and inspirational quotes used by many professional athletes and coaches.

Physical demonstrations of hitting, fielding, etc., will also be shown and discussed.

**Please remember to bring your bats and gloves.**

**For more info: [www.palmettobay-fl.gov](http://www.palmettobay-fl.gov) or call 305-259-1234**

# HOLIDAYS by the BAY

**Saturday, Dec. 10th**

**3 - 7pm**

**Ludovici Park**

**17641 Old Cutler Road**

**Weather Forecast in Palmetto Bay  
SNOW at 6PM**

For More Info. [www.palmettobay-fl.gov](http://www.palmettobay-fl.gov) or call (305)259-1234



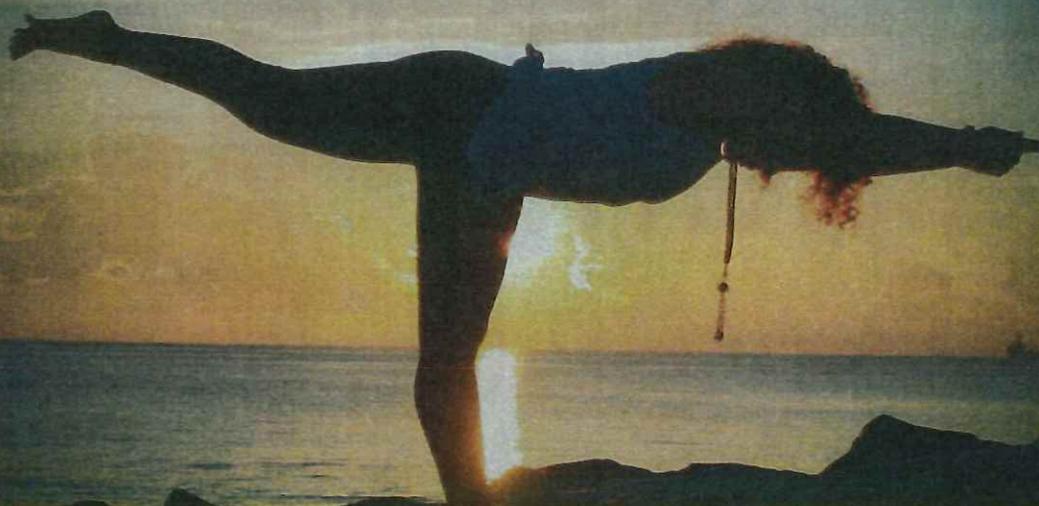
- Rides & Inflatables
- Musical Performances
- Pictures with Santa
- Fun Foods for Purchase
- Arts & Crafts
- Marketplace
- Antique Car Show
- Toy Drive

*Bring unwrapped toys*



# Yoga by the Bay

at Thalatta Estate Park-17301 Old Cutler Rd.  
with Maria Luisa Tovia - Yoga Teacher



Participants are required to sign a one-time waiver form.  
Bring your own yoga mat & water bottle

Gentle Yoga will explore a variety of breathing, energizing, restorative, meditation and relaxation practices.

Ages 15+ and ALL levels welcome.

9:30-11:00AM Thalatta Estate Park  
17301 Old Cutler Road



Oct 9 & 23	Jan 8 & 22	Apr 2 & 9	Jul 9 & 23
Nov 6 & 20	Feb 5 & 19	May 7 & 21	Aug 6 & 20
Dec 4 & 18	Mar 3 & 19	Jun 4 & 11	Sept 3 & 17

\*\* Schedule is subject to change

RSVP & Sign Waiver online at

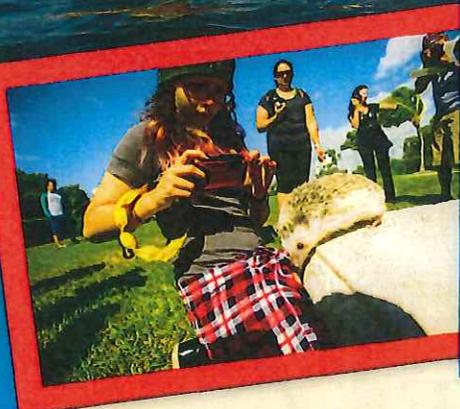
[www.palmettobay-fl.gov](http://www.palmettobay-fl.gov)

More Information

305-259-1234



# Palmetto Bay's Outdoor Family Adventures



## Family Kayak Adventures

Learn the basic techniques of kayaking during our Family Mangrove Kayak Adventures! Enjoy a 3-hour mangrove kayak excursion with a guided tour around the Biscayne Bay .

**SUNDAYS 8:00AM-11:00AM**

**THALATTA ESTATE**

Oct 30th, 2016	Apr 30th, 2017
Nov 27th, 2016	May 21st, 2017
Dec 18th, 2016	June 25th, 2017
Jan 29th, 2017	July 30th, 2017
Feb 26th, 2017	Aug 27th, 2017
Mar 19th, 2017	Sep 24th, 2017

**\$5 per person**

Ages 4yrs and up  
REGISTER ONLINE AT  
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## BFF Birdwatching Beaks • Feet • Feathers

Learn and discover the birds found in your backyard through an interactive workshop filled with discoveries, bird watching, bird encounter, owl pellet dissection and much more!

**SUNDAYS  
8:00AM-10:00AM  
THALATTA ESTATE**

Oct. 16, 2016  
Feb. 12, 2017

Thalatta Estate  
17301 Old Cutler Rd,  
Palmetto Bay, FL 33157

**Photogenic Nature**  
Bring your digital camera or even your cellphone and turn your photos into stories. Learn how to use different photography techniques by capturing the beauty of nature in Palmetto Bay.

**SUNDAYS  
8:00AM-10:00AM**

Nov. 13, 2016  
Ludovici Park

April 9, 2017  
Thalatta Estate

Ludovici Park  
17641 Old Cutler Rd,  
Palmetto Bay, FL 33157



**Departmental Report for:  
Reporting Period  
September 2016**

# **HUMAN RESOURCES / COMMUNICATIONS**

Department/ Division: Human Resources & Communications  
Reporting Period: September 2016

Service Description	Prior Months 1st QTR. Oct 2015 - Dec 2015	Prior Months 2nd QTR. Jan 2016 - Mar 2016	Prior Months 3rd QTR. Apr 2016 - June 2016	Current Month 4th QTR Jul 2016 - Sep 2016	Fiscal Year to Date FY 15-16
<b>HUMAN RESOURCES</b>					
Recruitment					
Recruitment Ads	8	13	7	5	33
Applications Reviewed	221	156	11	164	552
Interviews Scheduled	31	66	31	21	149
Background Checks Completed	9	2	14	7	32
<b>TOTAL ITEMS</b>	<b>269</b>	<b>237</b>	<b>63</b>	<b>197</b>	<b>766</b>
New Hires					
Orientation Sessions	5	7	5	2	19
Training Sessions	2	0	0	5	7
New Hires Processed	5	6	28	2	41
<b>TOTAL ITEMS</b>	<b>12</b>	<b>13</b>	<b>33</b>	<b>9</b>	<b>67</b>
Employee Benefits					
New	17	6	3	2	28
Issues Resolved	9	8	0	2	19
Educational Assistance Program	0	1	1	0	2
Incident/ Accident Cases (worker's comp)	1	0		2	3
Employee Training	0	0		3	3
<b>TOTAL ITEMS</b>	<b>27</b>	<b>15</b>	<b>4</b>	<b>9</b>	<b>55</b>
Misc.					
Transfers/ Updates/ Evaluations	20	11	12	39	82
Timesheets Reviewed	409	409	468	664	1,950
Job Desc. Review/ Updates	6	27	11	3	47
Surveys	0	0	0	3	3
Termination of Employment	8	3	1	2	14
<b>TOTAL ITEMS</b>	<b>423</b>	<b>439</b>	<b>492</b>	<b>711</b>	<b>2,065</b>

Service Description	Prior Months 1st QTR. Oct 2015 - Dec 2015	Prior Months 2nd QTR. Jan 2016 - Mar 2016	Prior Months 3rd QTR. Apr 2016 - June 2016	Current Month 4th QTR Jul 2016 - Sep 2016	Fiscal Year to Date FY 15-16
<b>COMMUNICATIONS</b>					
Top 4 Webpages Visited	HR (jobs) Bldg Dept Forms Policing Unit Parks & Rec.	Holiday Events Burglar Alarm Holiday Hours HR (Jobs)	Yoga Plans 7980 sw 160 st Summer Camp 2016 Rfp	Jobs Garage Sales Project Flyers	
FB Postings (inc. events postings)	289	367	360	404	1,420
FB Followers (likes)	8,951	9,794	10,659	11,530	40,934
Constant Contact Subscribers (active)	5,677	5,725	17,383	6,008	34,793
Your Village @ Work Editions	11	14	38	12	75
Press Releases	1	4	2	6	13
Promotional/ Informational Campaigns	6	12	11	15	44
Surveys	1	1	0	3	5
<b>TOTAL ITEMS</b>	<b>14,936</b>	<b>15,917</b>	<b>28,453</b>	<b>17,978</b>	<b>77,284</b>
<b>GRANTS</b>					
New Applications Completed	2	2	2	4	10
Reports/ Amendments Filed	1	0	5	5	11
Grants Awarded	1	0	2	2	5
<b>TOTAL ITEMS</b>	<b>4</b>	<b>2</b>	<b>9</b>	<b>11</b>	<b>26</b>



Departmental Report for:  
Reporting Period  
September 2016

**COMMUNITY & ECONOMIC  
DEVELOPMENT /  
BUILDING & PERMITTING**

Village of Palmetto Bay  
 Departmental Monthly Report

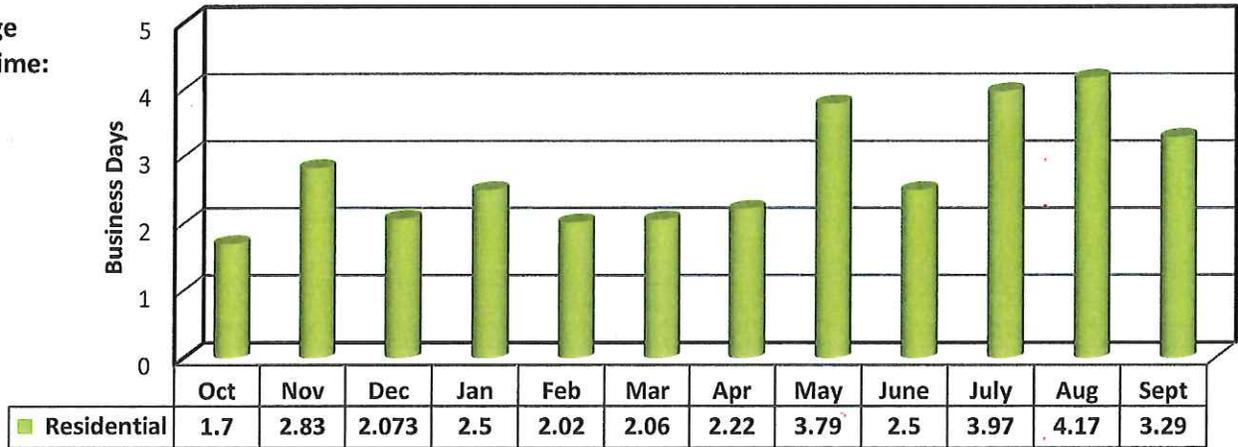
Department/ Division: Community & Economic Dev.- Building & Permitting Division  
 Reporting Period: September 2016

Service Description	Prior Months	Prior Months	Prior Months	Current Quarter	Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. April 2016- June2016	July 2016- Sept 2016	
<b>Permits Issued</b>					
Building Permits	309	287	374	403	1,373
Electrical Permits	82	67	89	124	362
Mechanical Permits	63	51	68	83	265
<b>TOTAL PERMITS</b>	<b>454</b>	<b>415</b>	<b>531</b>	<b>610</b>	<b>2,010</b>
Value of Construction (New Houses)	\$ 726,000	\$ 200,000	\$ 962,026	\$1,630,000	3,518,026
Permits for New Houses	4	1	5	7	17
Value of Construction (Commercial)	\$ -	3,000,000	\$ -	\$ -	3,000,000
Permits for New Commercial	0	1	0	0	1
<b>Inspections Completed</b>					
Building & Roofing	2,674	3,196	3628	3321	12,819
Electrical	232	260	263	321	1,076
Mechanical	109	144	96	139	488
Plumbing/ LPGX	200	222	319	347	1,088
Zoning (Building)	234	371	325	341	1,271
Zoning (Code Compliance)	236	98	361	81	776
<b>TOTAL INSPECTIONS</b>	<b>3,685</b>	<b>4,291</b>	<b>4,993</b>	<b>4,550</b>	<b>17,519</b>
<b>Code Compliance Cases</b>					
New Cases Open	160	168	190	209	727
Notices of Violations	160	133	190	44	527
Civil Violations	34	54	48	28	164
Special Master Cases	37	44	52	52	185
Active Cases	160	183	521	750	1,614
<b>TOTAL CASES</b>	<b>551</b>	<b>582</b>	<b>1001</b>	<b>1083</b>	<b>3,217</b>
<b>CERT. OF OCCUPANCY/ USE</b>					
Certificates of Occupancy	17	19	36	17	89
Certificates of Use	27	20	13	10	70
<b>TOTAL CERT. OF OCCUPANCY/ USE</b>	<b>44</b>	<b>39</b>	<b>49</b>	<b>27</b>	<b>159</b>

# Snapshot for Month of September (Fiscal Year 2015-2016)

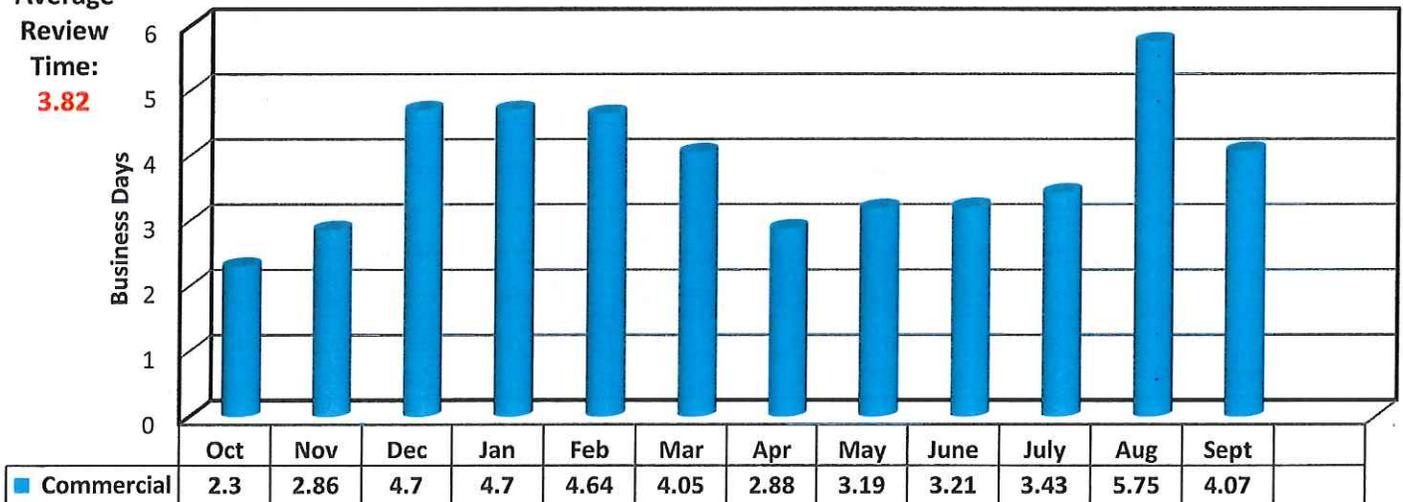
## Average Review Times (Residential)

Average Review Time:  
**2.76**



## Average Review Times (Commercial)

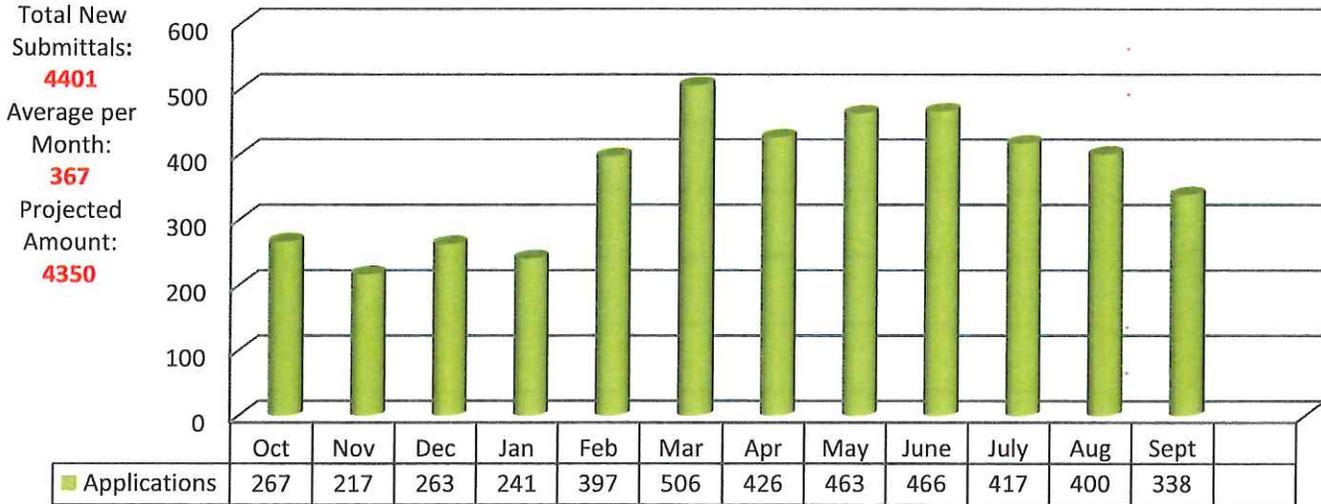
Average Review Time:  
**3.82**



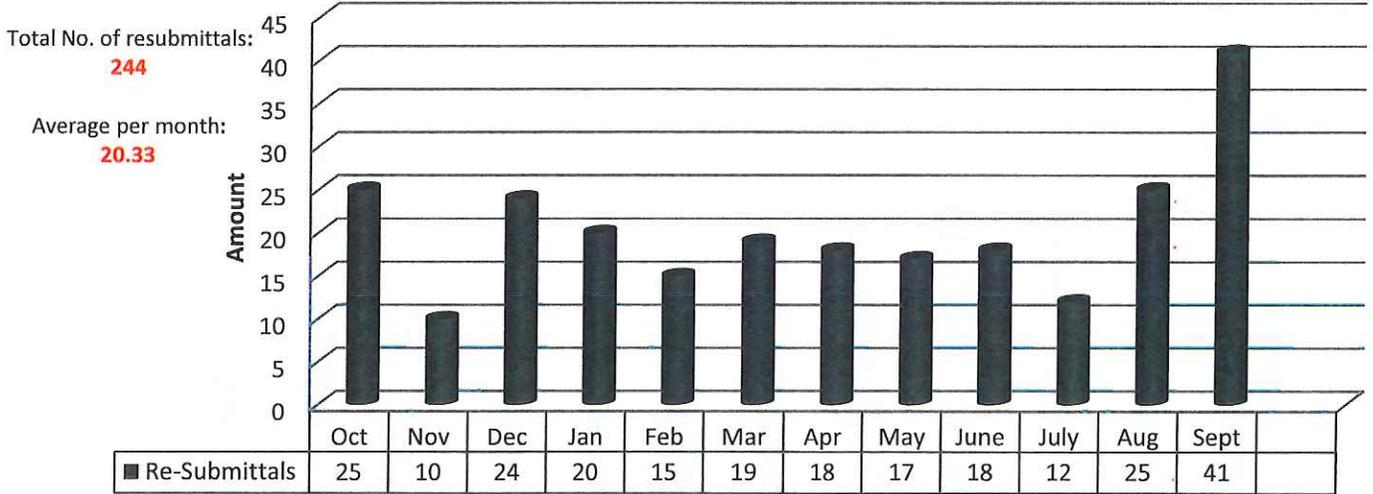
### Excessive Review Time

Trades	No. of Permits Exceeding Five (5) days in the same Dept.
Building	<b>8</b>
Zoning	0
Structural	<b>1</b>
Mechanical	<b>1</b>
Electrical	<b>2</b>
Plumbing	0
Public Works	<b>1</b>
Building Official	0

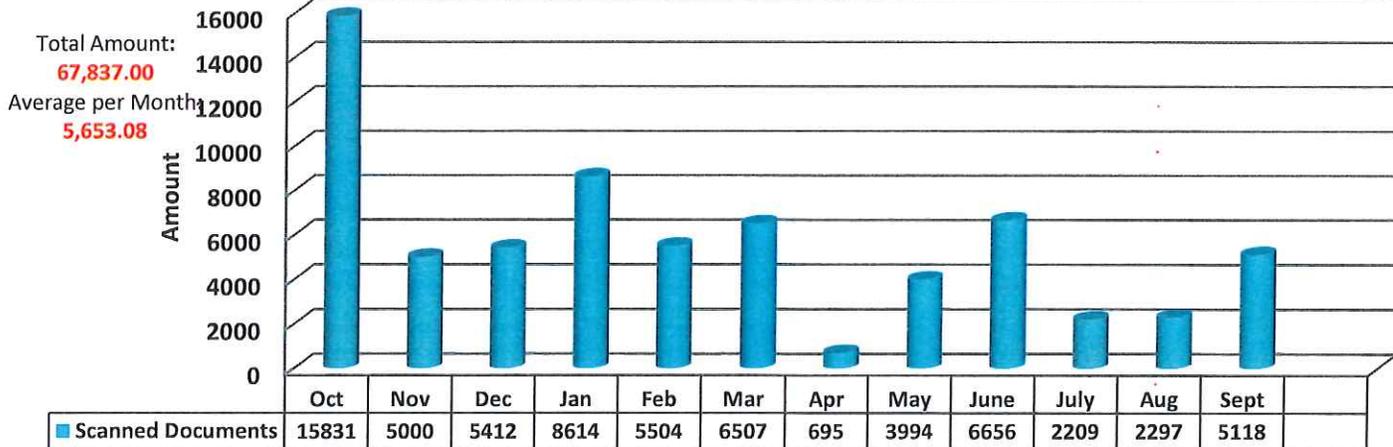
## New Permit Applications Submitted



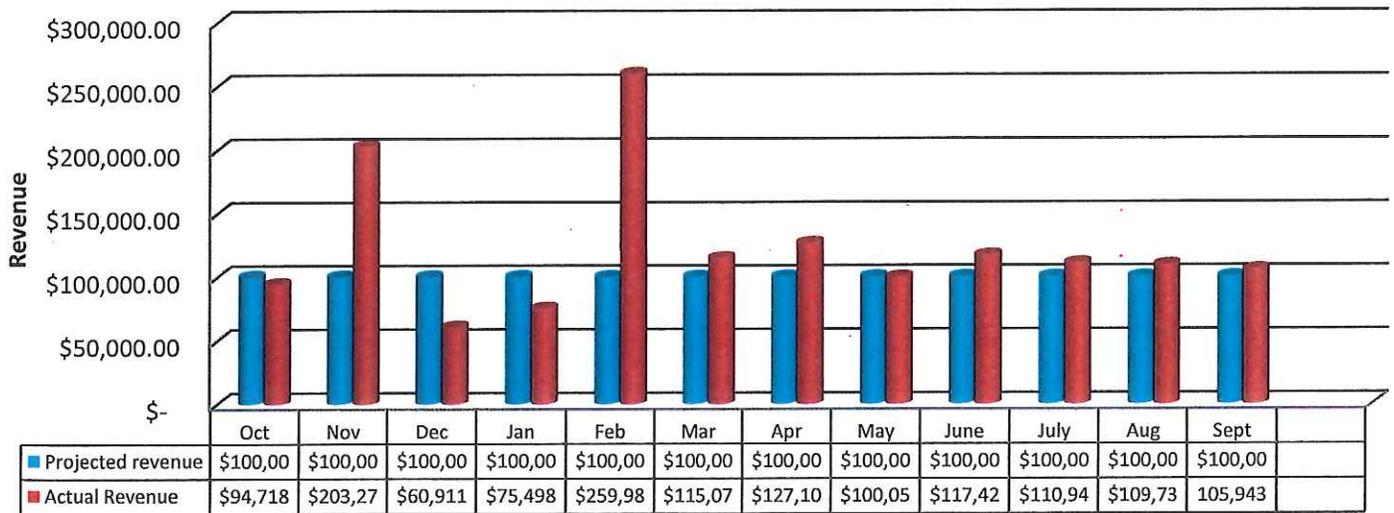
## Permit Applications Resubmitted for Review



## Scanned Documents



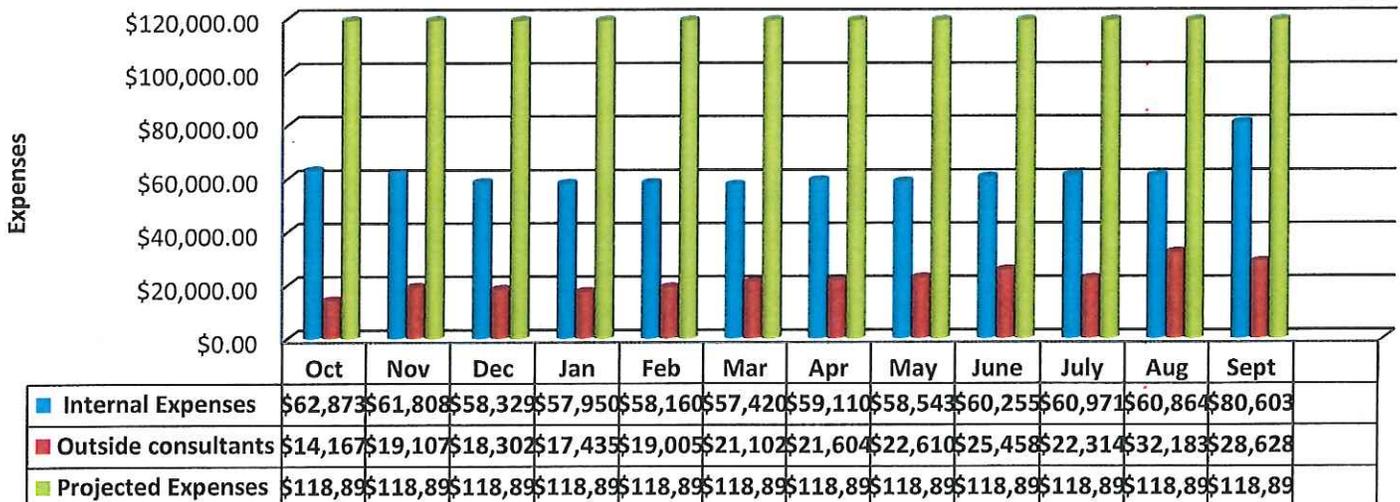
## Actual vs. Projected Revenue Stream



**Projected Revenue: \$ 500,000.00 (\$ 1,200,000 Annual Projection)**

**Actual Revenue: \$ 1,480,637.18**

## Department Expenses



**Projected Expenses: \$ 594,465 (\$ 1,426,716 Annual Projection)**

**Actual Expenses: \$ 1,031,990.62 (Not inclusive of all charges)**

## Building Inspections 2015-2016

Total inspections :

**14,114**

Average per

Month:

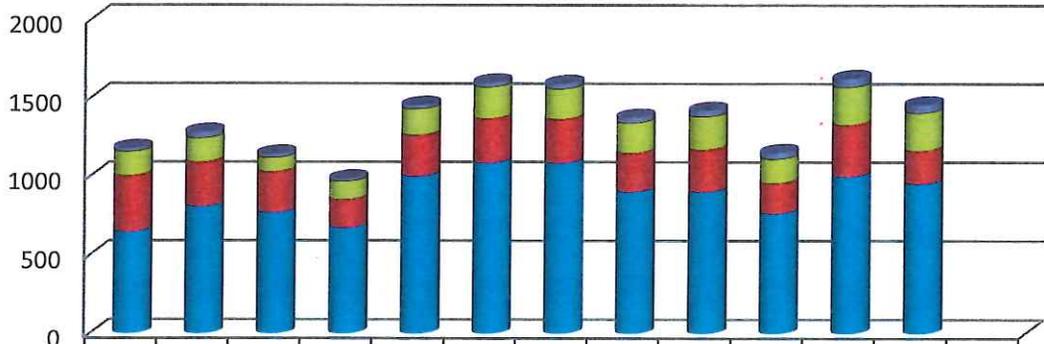
**1176.27**

\*Cancelled inspections not included in total.

Projected Inspections for FY

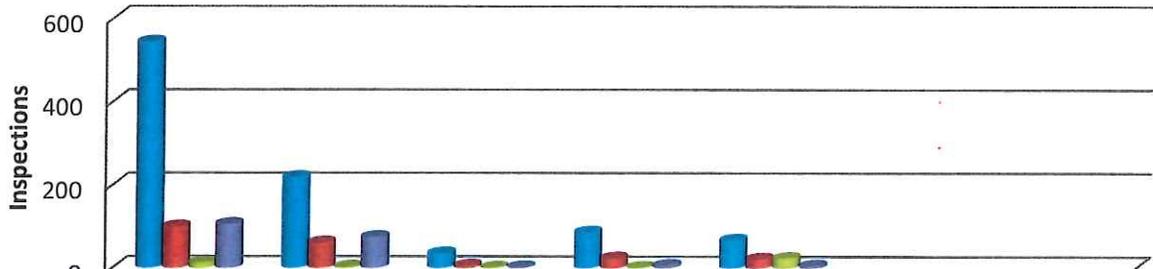
15-16:

**11025**



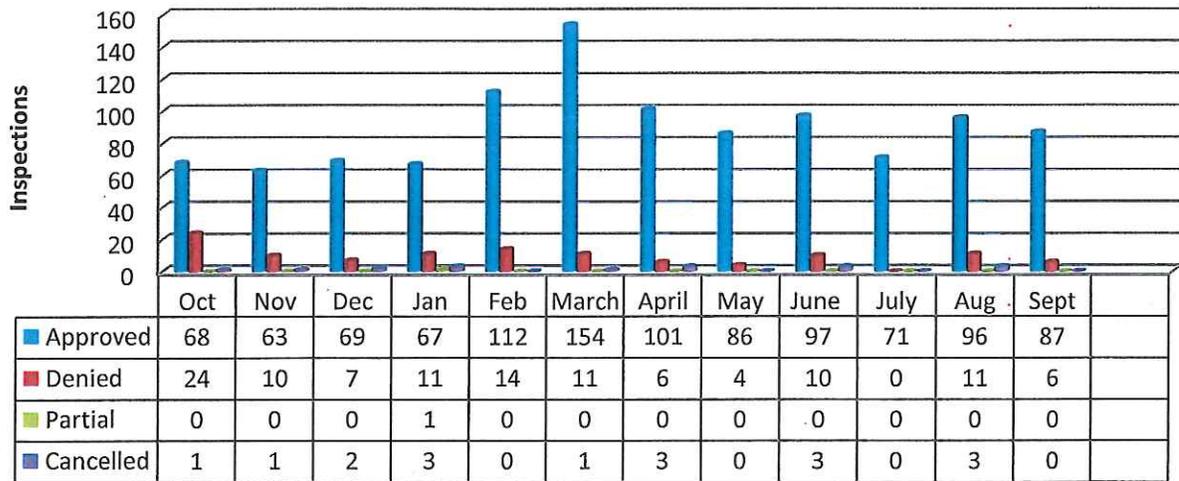
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun.	Jul.	Aug.	Sept
Partial	21	40	25	17	25	29	33	36	40	41	55	53
Cancelled	152	150	88	115	165	199	191	191	210	152	239	240
Rejected Inspections	357	283	259	179	263	284	282	246	269	193	331	211
Approved Inspections	643	804	766	669	997	1082	1080	899	898	761	994	949

## Building Inspections by Trade September 2016

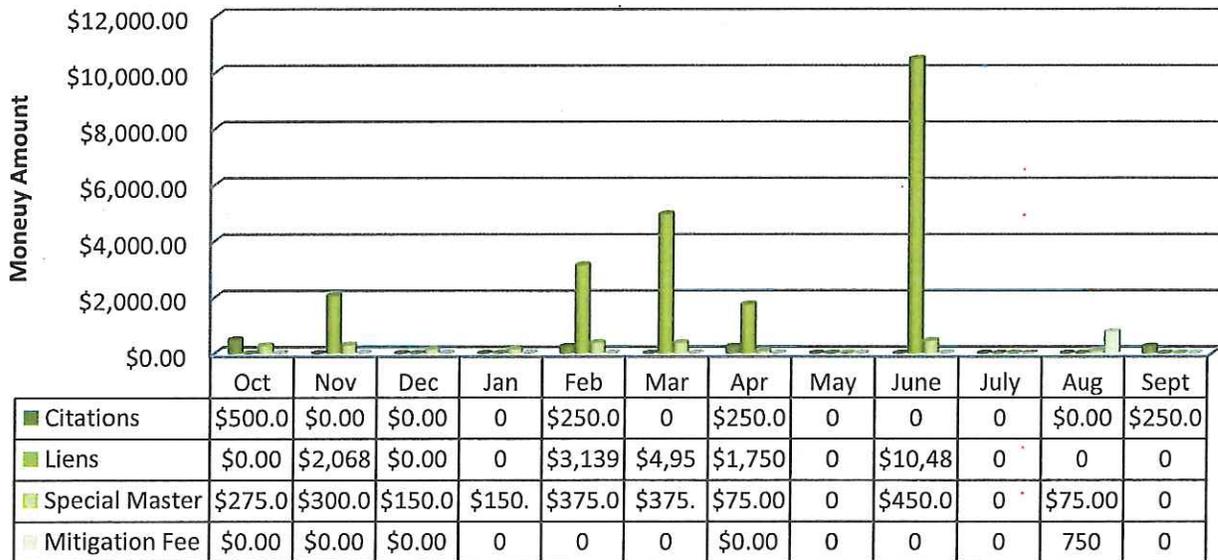


	Building	Roof	Mechanical	Electrical	Plumbing
Approved	543	218	35	86	67
Denied	99	61	6	24	22
Partial	13	3	2	2	24
Cancelled	105	74	2	6	5

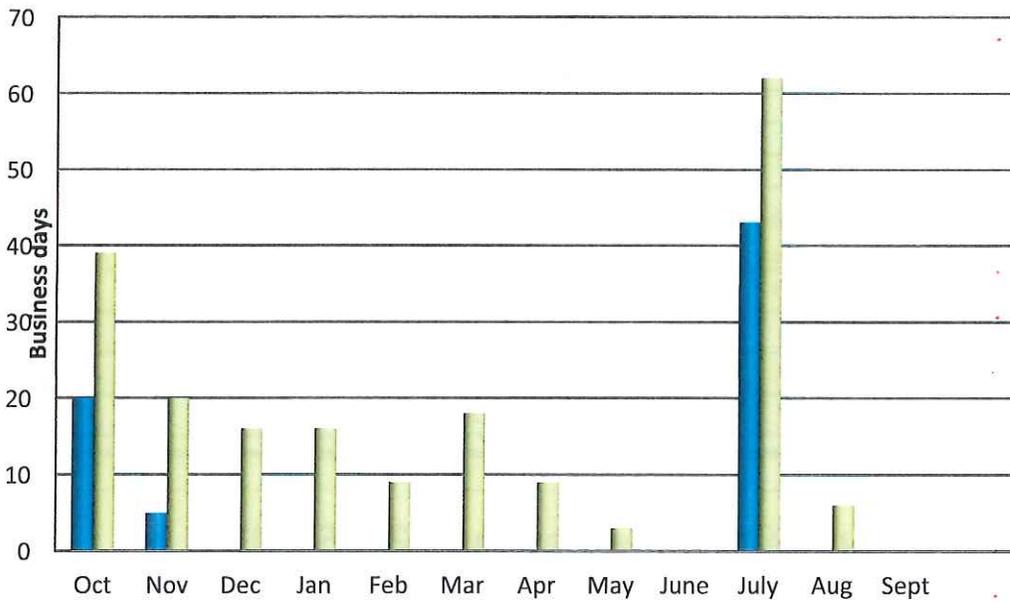
## Zoning Inspections 2015-2016



## Building Code Revenue 2015-2016

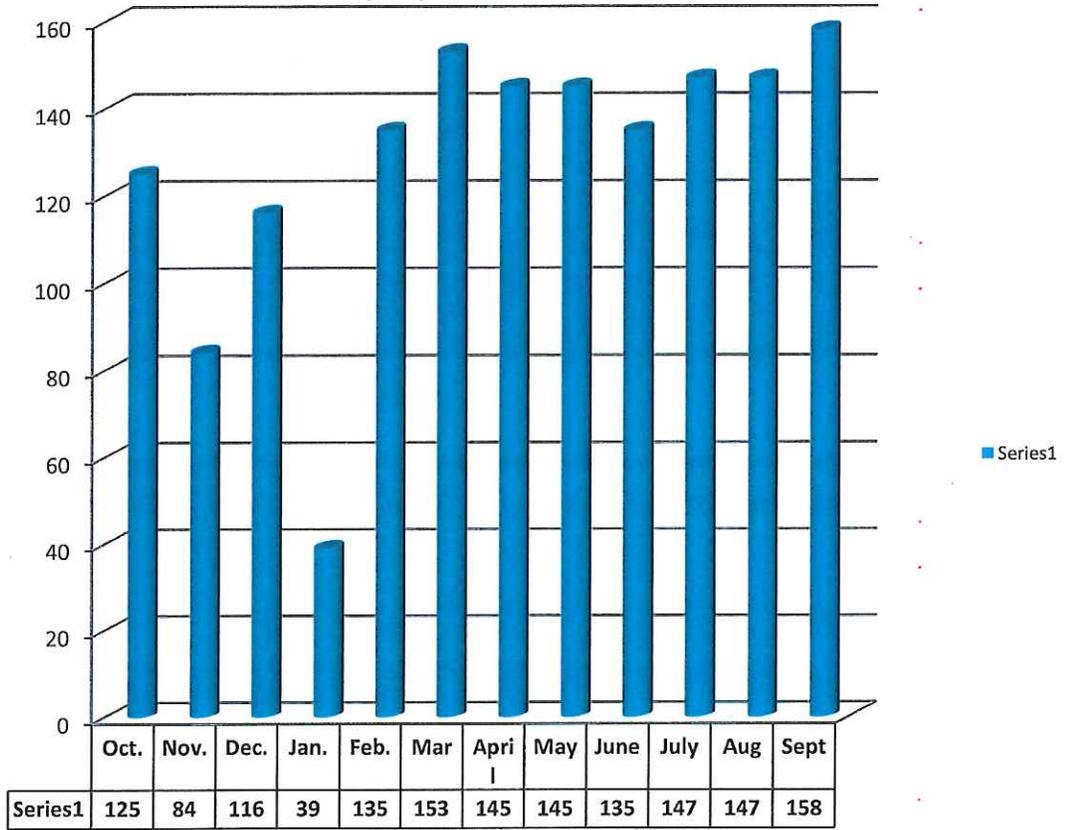


## Building Code Compliance Monthly Cases and Closed Cases



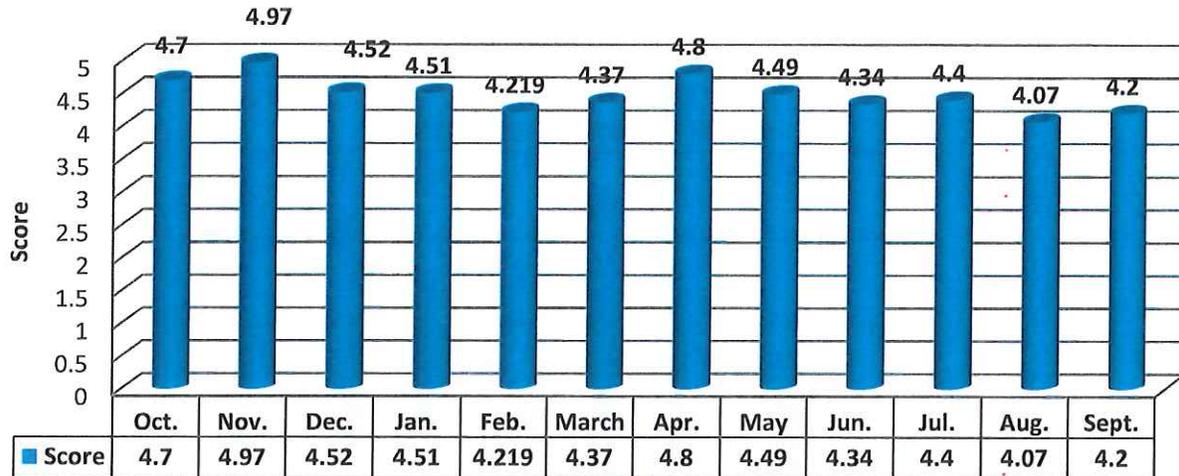
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	
<span style="color: blue;">■</span> No. of open cases	20	5	0	0	0	0	0	0	0	43	0	0	
<span style="color: green;">■</span> Closed Cases	39	20	16	16	9	18	9	3	0	62	6	0	

**Code Compliance  
Monthly Inspections 2015-2016**

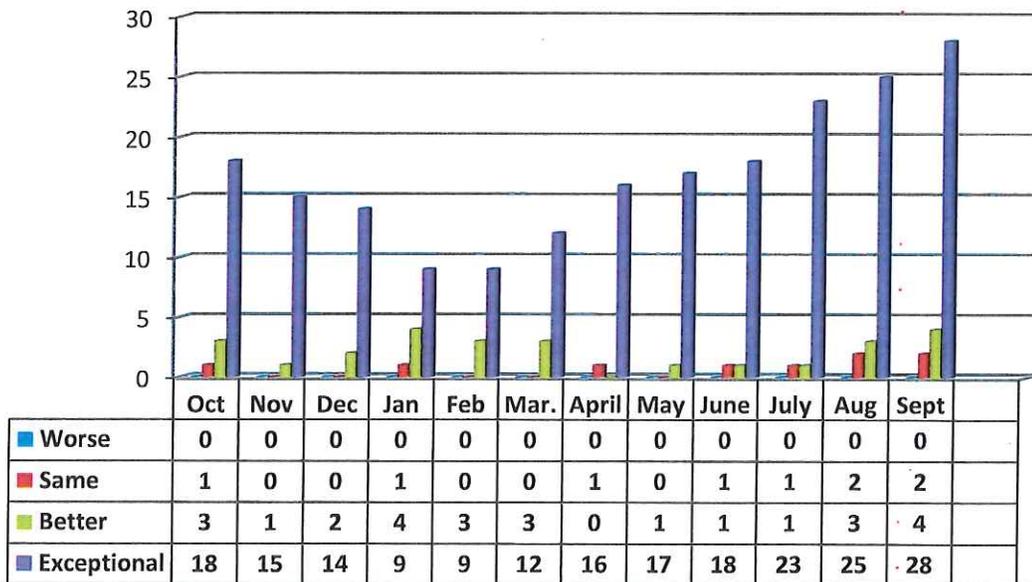


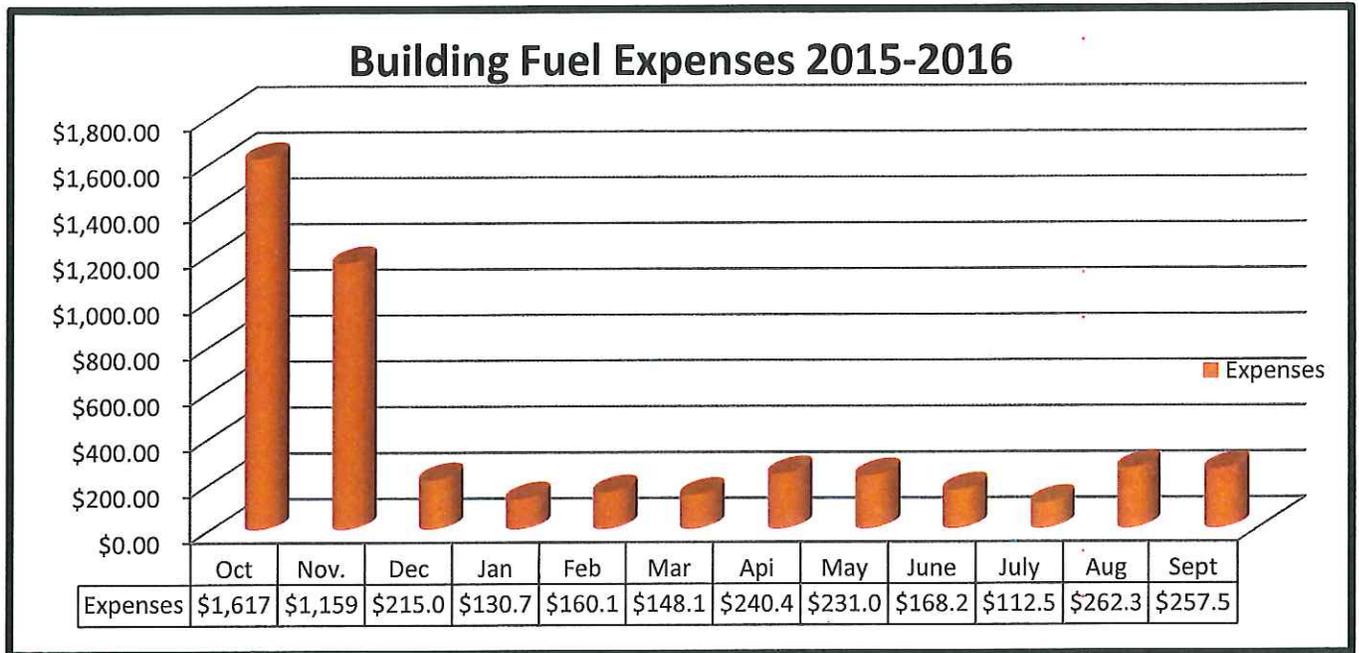
Total Inspections : 1529  
Average per Month: 127.42

## Customer Service Evaluation 2015-2016

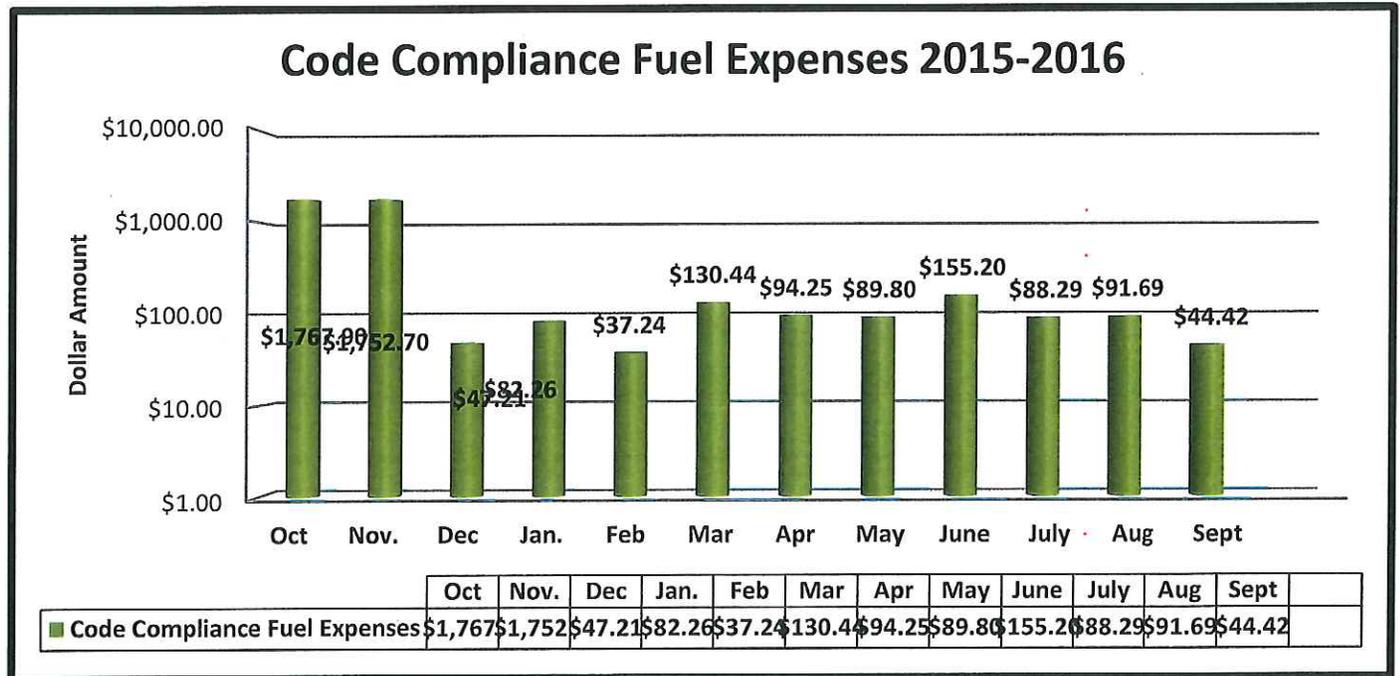


## Building Department Compared to Other Departments in the County





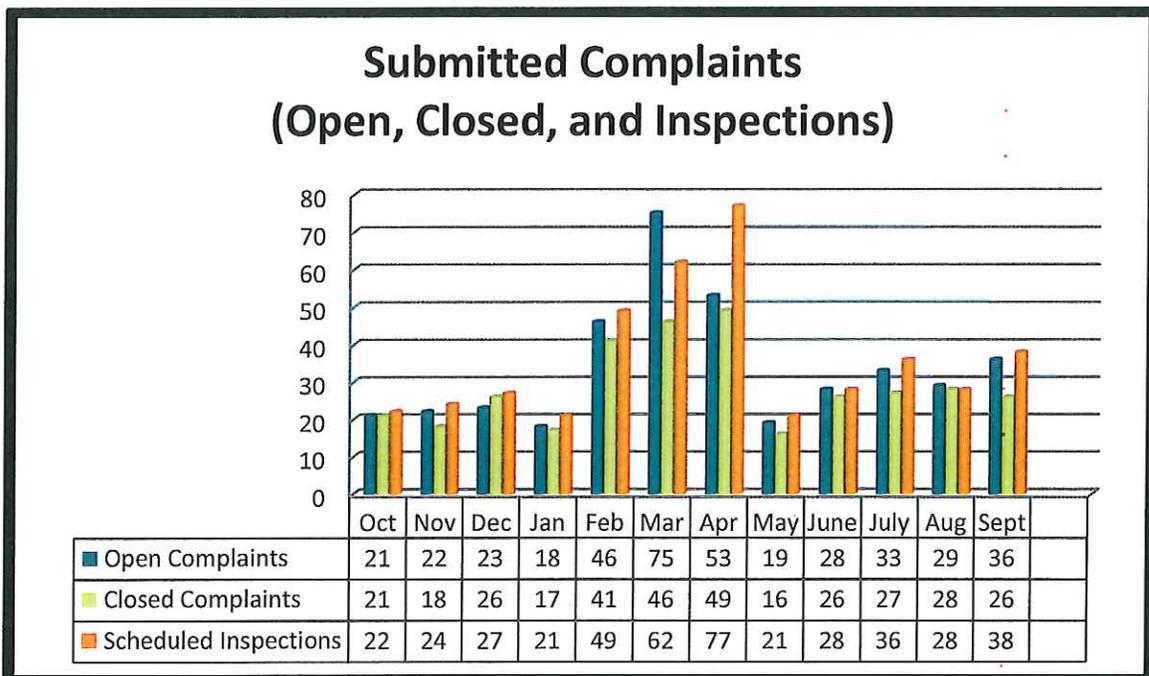
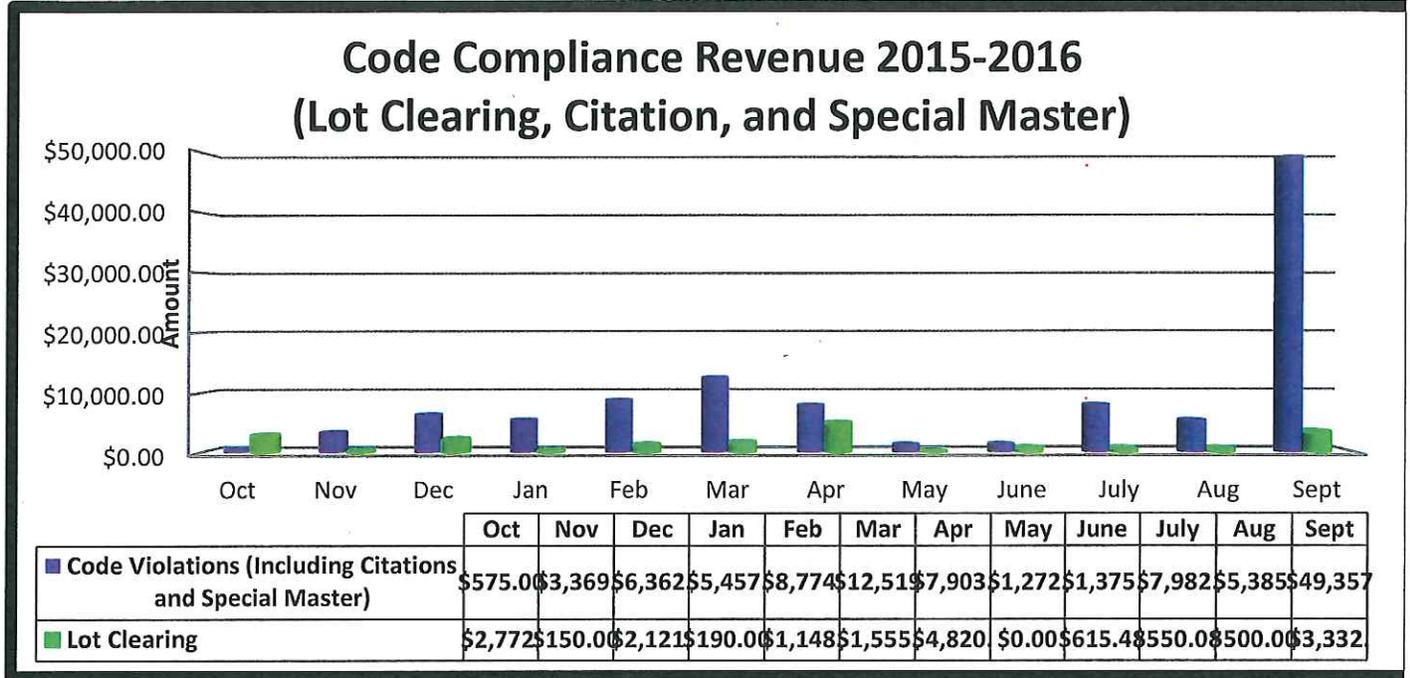
**Gas Total: \$ 257.55**



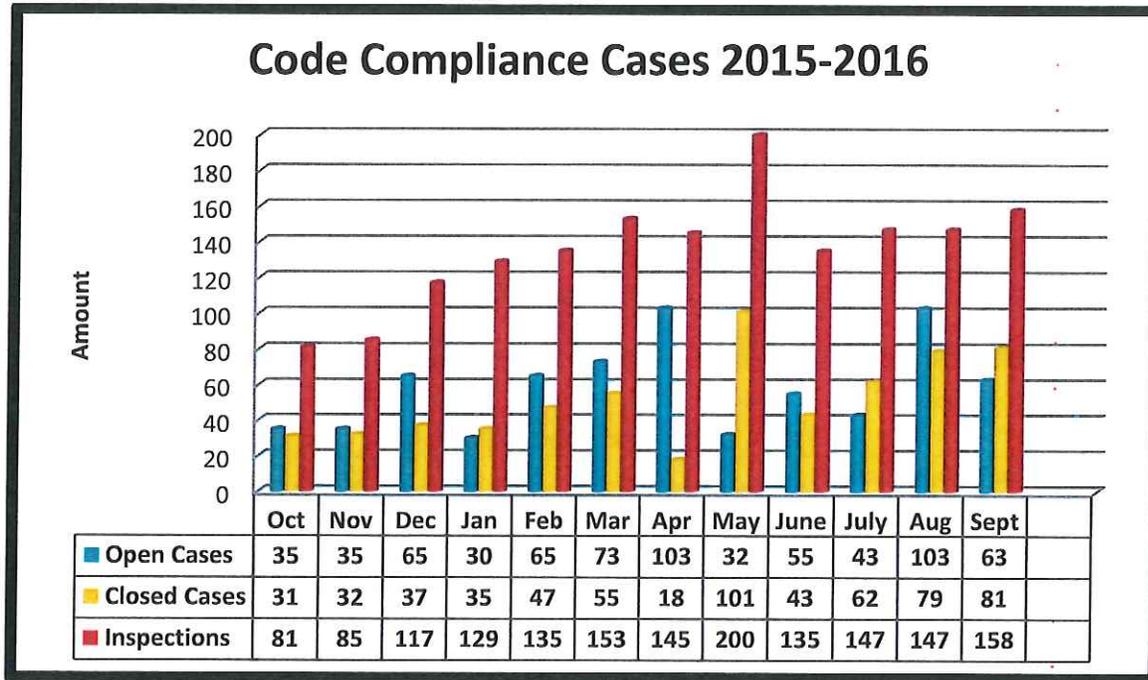
**Building Code Gas Expenses: \$44.42**



# Code Compliance Snapshot for Month of September (Fiscal Year 2015-2016)



# Code Compliance Snapshot for Month of September (Fiscal Year 2015-2016)



CE Case

<u>Case number</u> CE-2016-7859	<u>Address</u> 14101 S DIXIE HWY PALMETTO BAY FL 33176	<u>Description</u> Overgrown property and swale. Trash in back of property. Graffiti on trash	<u>Status</u> Pending
	Responsible party: 141St Street Center Owner: 141St Street Center Parcel number: 3350210020010	Initiated: 09/01/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7860	<u>Address</u> 14225 S DIXIE HWY PALMETTO BAY FL 33157	<u>Description</u> Litter in front of property	<u>Status</u> Completed
	Responsible party: W B Corp H Owner: W B Corp H Parcel number: 3350210020060	Initiated: 09/01/2016 Compliance: 09/13/2016 Closed: 10/24/2016	
<u>Case number</u> CE-2016-7861	<u>Address</u> 14201 S DIXIE HWY PALMETTO BAY FL 33176	<u>Description</u> trash and litter. back needs painting	<u>Status</u> Completed
	Responsible party: Samare Inc Owner: Samare Inc Parcel number:	Initiated: 09/01/2016 Compliance: 09/23/2016 Closed: 10/24/2016	
<u>Case number</u> CE-2016-7862	<u>Address</u> 17931 SW 91 AVE PALMETTO BAY FL 33157	<u>Description</u> CW issued on 8/28/2016 for shed and dock with no permits.	<u>Status</u> Pending
	Responsible party: Maritza Castro Owner: Maritza Castro Parcel number: 3350330270060	Initiated: 09/02/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7863	<u>Address</u> 18021 SW 91 AVE PALMETTO BAY FL 33157	<u>Description</u> CW issued on 8/28/2016 for failure to obtain a permit for a shed.	<u>Status</u> Pending

10/24/2016 3:13:50PM

VILLAGE OF PALMETTO BAY

CE Case

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
	Responsible party: Maria M Valdes Pages Owner: Maria M Valdes Pages Parcel number: 3350330270080	Initiated: 09/02/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7864	<u>Address</u> 17625 S DIXIE HWY PALMETTO BAY FL 33157	<u>Description</u> CW issued on 8/29/2016 for failure to maintain building.	<u>Status</u> Pending
	Responsible party: Hagan Properties Lic Owner: Hagan Properties Lic Parcel number: 3350320043180	Initiated: 09/02/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7865	<u>Address</u> 17625 S DIXIE HWY PALMETTO BAY FL 33157	<u>Description</u> CW issued on 8/29/2016 for containers being stored with water.	<u>Status</u> Completed
	Responsible party: Hagan Properties Lic Owner: Hagan Properties Lic Parcel number: 3350320043180	Initiated: 09/02/2016 Compliance: 09/08/2016 Closed: 10/24/2016	
<u>Case number</u> CE-2016-7866	<u>Address</u> 14601 S DIXIE HWY PALMETTO BAY FL 33157	<u>Description</u> CW issued on 8/28/2016 for vehicle being used for advertising.	<u>Status</u> Completed
	Responsible party: Publix Super Inc Markets Owner: Publix Super Inc Markets Parcel number: 3350210000360	Initiated: 09/02/2016 Compliance: 09/21/2016 Closed: 10/24/2016	
<u>Case number</u> CE-2016-7867	<u>Address</u> 8770 SW 144 ST PALMETTO BAY FL 33157	<u>Description</u> Illegla pole sign	<u>Status</u> Completed
	Responsible party: Victor Richards Owner: Victor Richards Parcel number: 3350210000374	Initiated: 09/09/2016 Compliance: 09/19/2016 Closed: 09/19/2016	

CE Case

<u>Case number</u> CE-2016-7868	<u>Address</u> 8455 SW 155 TER PALMETTO BAY FL 33157	<u>Description</u> Incident report submitted by Palmetto Bay Police, barking dog.	<u>Status</u> Completed
	<b>Responsible party:</b> Jacqueline Fernandez <b>Owner:</b> Jacqueline Fernandez <b>Parcel number:</b> 3350270020740	<b>Initiated:</b> 09/09/2016 <b>Compliance:</b> 09/21/2016 <b>Closed:</b> 09/21/2016	
<u>Case number</u> CE-2016-7869	<u>Address</u> 15800 SW 90 CT C PALMETTO BAY FL 33157	<u>Description</u> CW issued on 9/3/2016 for bulky waste placed in the street without a MDSW pick up scheduled.	<u>Status</u> Completed
	<b>Responsible party:</b> Jose E Merille <b>Owner:</b> Jose E Merille <b>Parcel number:</b> 3350280410030	<b>Initiated:</b> 09/09/2016 <b>Compliance:</b> 09/21/2016 <b>Closed:</b> 09/21/2016	
<u>Case number</u> CE-2016-7870	<u>Address</u> 9231 SW 170 LN PALMETTO BAY FL 33157	<u>Description</u> CW issued on 9/3/2016 for failure to maintain your property.	<u>Status</u> Completed
	<b>Responsible party:</b> Fatma A Yavuz Senkesen <b>Owner:</b> Fatma A Yavuz Senkesen <b>Parcel number:</b> 3350330000380	<b>Initiated:</b> 09/09/2016 <b>Compliance:</b> 10/05/2016 <b>Closed:</b> 10/05/2016	
<u>Case number</u> CE-2016-7871	<u>Address</u> 9231 SW 170 LN PALMETTO BAY FL 33157	<u>Description</u> CW issued on 9/3/2016 for failure to remove construction debris.	<u>Status</u> Completed
	<b>Responsible party:</b> Fatma A Yavuz Senkesen <b>Owner:</b> Fatma A Yavuz Senkesen <b>Parcel number:</b> 3350330000380	<b>Initiated:</b> 09/09/2016 <b>Compliance:</b> 10/05/2016 <b>Closed:</b> 10/05/2016	
<u>Case number</u> CE-2016-7872	<u>Address</u> 9231 SW 170 LN PALMETTO BAY FL 33157	<u>Description</u> CW issued on 9/3/2016 for failure to display house number.	<u>Status</u> Completed

10/24/2016 3:13:50PM

VILLAGE OF PALMETTO BAY

CE Case

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
	Responsible party: Fatma A Yavuz Senkesen Owner: Fatma A Yavuz Senkesen Parcel number: 3350330000380	Initiated: 09/09/2016 Compliance: 10/05/2016 Closed: 10/05/2016	
<u>Case number</u> CE-2016-7873	<u>Address</u> 7760 SW 138 TER PALMETTO BAY FL 33158	<u>Description</u> CW issued on 9/3/2016 for failure to maintain pool enclosure.	<u>Status</u> Completed
	Responsible party: Steven J &W Hunt Owner: Steven J &W Hunt Parcel number: 3350220240130	Initiated: 09/09/2016 Compliance: 10/11/2016 Closed: 10/11/2016	
<u>Case number</u> CE-2016-7874	<u>Address</u> 17001 SW 92 CT PALMETTO BAY FL 33157	<u>Description</u> Citation 1636 issued on 9/4/2016 for failure to maintain property. Repeat Violator.	<u>Status</u> Pending
	Responsible party: Vitran Homes Lic Owner: Vitran Homes Lic Parcel number: 3350330000390	Initiated: 09/09/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7875	<u>Address</u> 17345 OLD CUTLER RD PALMETTO BAY FL 33157	<u>Description</u> CW issued on 9/4/2016 for entrance figures (Lions) and wall mounted indicating property owner last name.	<u>Status</u> Completed
	Responsible party: Roger West Owner: Roger West Parcel number: 3350350010130	Initiated: 09/09/2016 Compliance: 09/22/2016 Closed: 09/22/2016	
<u>Case number</u> CE-2016-7876	<u>Address</u> 16725 S DIXIE HWY PALMETTO BAY FL 33157	<u>Description</u> CW issued on 9/4/2016 for illegal for rent banner and ilgeal campaigning sign exceeds amount allowed.	<u>Status</u> Completed
	Responsible party: Mst Trs Corporation Owner: Mst Trs Corporation Parcel number: 3350280000500	Initiated: 09/09/2016 Compliance: 09/21/2016 Closed: 09/21/2016	

CE Case

Case number  
CE-2016-7877

Address  
8441 SW 180 ST  
PALMETTO BAY FL 33157

Responsible party: Katherine M Stanton  
Owner: Katherine M Stanton  
Parcel number: 3350340240330

Description  
CW issued on 9/4/2016 for failure to maintain property.

Initiated: 09/09/2016  
Compliance: 09/21/2016  
Closed: 09/21/2016

Status  
Completed

Case number  
CE-2016-7878

Address  
8441 SW 180 ST  
PALMETTO BAY FL 33157

Responsible party: Katherine M Stanton  
Owner: Katherine M Stanton  
Parcel number: 3350340240330

Description  
CW issued on 9/4/2016 for junk vehicle in the driveway.

Initiated: 09/09/2016  
Compliance: 09/21/2016  
Closed: 10/24/2016

Status  
Completed

Case number  
CE-2016-7879

Address  
16525 OLD CUTLER RD  
PALMETTO BAY FL 33157

Responsible party: Vilma Vales  
Owner: Vilma Vales  
Parcel number: 3350260030140

Description  
CW issued on 9/4/2016 for failure to maintain your property.

Initiated: 09/09/2016  
Compliance: 10/04/2016  
Closed: 10/24/2016

Status  
Completed

Case number  
CE-2016-7880

Address  
16525 OLD CUTLER RD  
PALMETTO BAY FL 33157

Responsible party: Vilma Vales  
Owner: Vilma Vales  
Parcel number: 3350260030140

Description  
CW issued on 9/4/2016 for unconstruction debris uncontained and job site not secured.

Initiated: 09/09/2016  
Compliance: 09/29/2016  
Closed: 10/24/2016

Status  
Completed

Case number  
CE-2016-7881

Address  
17575 OLD CUTLER RD  
PALMETTO BAY FL 33157

Description  
CW issued on 9/4/2016 for steel container being stored on the property.

Status  
Pending



CE Case

Case number  
CE-2016-7886

Address  
7300 SW 167 ST  
PALMETTO BAY FL 33157

Description  
Overgrown swale

Status  
Completed

**Responsible party:** Fremont & Loan Investment  
**Owner:** Fremont & Loan Investment  
**Parcel number:** 3350260210050

**Initiated:** 09/15/2016  
**Compliance:** 09/19/2016  
**Closed:** 09/19/2016

Case number  
CE-2016-7887

Address  
18202 SW 94 CT  
PALMETTO BAY FL 33157

Description  
CW issued on 9/12/2016 for construction materials being stored at the property.

Status  
Pending

**Responsible party:** Christopher Mcneal  
**Owner:** Christopher Mcneal  
**Parcel number:** 3350330520110

**Initiated:** 09/16/2016  
**Compliance:**  
**Closed:**

Case number  
CE-2016-7888

Address  
7311 SW 173 ST  
PALMETTO BAY FL 33157

Description  
3350350190010  
CW issued on 9/13/2016 for swale littered with pal, frons debris.

Status  
Pending

**Responsible party:** Roy A Mines Jrts  
**Owner:** Roy A Mines Jrts  
**Parcel number:** 3350350190020

**Initiated:** 09/16/2016  
**Compliance:**  
**Closed:**

Case number  
CE-2016-7889

Address  
7310 SW 173 ST  
PALMETTO BAY FL 33157

Description  
CW issued on 9/13/2016 for shed without a permit.

Status  
Pending

**Responsible party:** George Hidalgo  
**Owner:** George Hidalgo  
**Parcel number:** 3350350180010

**Initiated:** 09/16/2016  
**Compliance:**  
**Closed:**

Case number  
CE-2016-7890

Address  
9495 SW 180 ST  
PALMETTO BAY FL 33157

Description  
Public Right of Way  
CW issued on 9/6/2016 for Village Contractor working on a recognized Holiday without approvals.

Status  
Completed

10/24/2016 3:13:50PM

VILLAGE OF PALMETTO BAY

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
<u>Case number</u> CE-2016-7891	Responsible party: Village Of Palmetto Bay Owner: Village Of Palmetto Bay Parcel number: 3350330000901	Initiated: 09/19/2016 Compliance: 10/11/2016 Closed: 10/11/2016	Completed
<u>Case number</u> CE-2016-7892	Address 16030 SW 82 AVE PALMETTO BAY FL 33157  Responsible party: Faktor Home Llc Owner: Faktor Home Llc Parcel number: 3350270380580	Initiated: 09/19/2016 Compliance: 10/05/2016 Closed: 10/24/2016	Pending
<u>Case number</u> CE-2016-7893	Address 8820 SW 153 TER PALMETTO BAY FL 33157  Responsible party: Merrill Jay Taub Owner: Merrill Jay Taub Parcel number: 3350280050630	-ISSUED WARNING NOTICE FOR CONSTRUCTING SHED/STRUCTURE WITHOUT A PERMIT.  Initiated: 09/19/2016 Compliance: Closed:	Pending
<u>Case number</u> CE-2016-7894	Address 8820 SW 153 TER PALMETTO BAY FL 33157  Responsible party: Merrill Jay Taub Owner: Merrill Jay Taub Parcel number: 3350280050630	-ISSUED SECOND WARNING FOR NOT MAINTAINING CARPORT.  Initiated: 09/19/2016 Compliance: Closed:	Pending
<u>Case number</u> CE-2016-7894	Address 17945 SW 97 AVE PALMETTO BAY FL 33157  Responsible party: Bank Of Perrine Owner: Bank Of Perrine Parcel number: 3350330000880	CW ISSUED 9.19.2016 FOR OBSERVED PROPERTY NOT BEING MAINTAINED.  Initiated: 09/22/2016 Compliance: Closed:	Pending

CE Case

Case number  
 CE-2016-7895

Address  
 9364 SW 171 TER  
 PALMETTO BAY FL 33157

Responsible party: Home 4 You Investment Group Lic  
 Owner: Home 4 You Investment Group Lic  
 Parcel number: 3350330390460

Description  
 Warning issued 9.21.2016 for chickens been maintained in property.

Status  
 Completed

Initiated: 09/22/2016  
 Compliance: 10/04/2016  
 Closed: 10/04/2016

Case number  
 CE-2016-7896

Address  
 18101 SW 98 CT  
 PALMETTO BAY FL 33157

Responsible party: Joseph A &W Beverly Porter  
 Owner: Joseph A &W Beverly Porter  
 Parcel number: 3350320070890

Description  
 Warning issued 9.21.2016, observed two steel storage containers.

Status  
 Pending

Initiated: 09/22/2016  
 Compliance: Closed:  
 Closed:

Case number  
 CE-2016-7897

Address  
 9355 SW 173 TER  
 PALMETTO BAY FL 33157

Responsible party: Adrian Builders At Palmetto Bay Estates  
 Owner: Adrian Builders At Palmetto Bay Estates  
 Parcel number: 3350330580030

Description  
 Observed a new concrete slab on the right side of the property with out a permit. Hand served property owner.

Status  
 Pending

Initiated: 09/22/2016  
 Compliance: Closed:  
 Closed:

Case number  
 CE-2016-7898

Address  
 9501 SW 175 TER  
 PALMETTO BAY FL 33157

Responsible party: Palmetto Bay Pk Cent Lic  
 Owner: Palmetto Bay Pk Cent Lic  
 Parcel number: 3350330000590

Description  
 9.22.2016 warning issued over grown lot.

Status  
 Completed

Initiated: 09/22/2016  
 Compliance: 10/07/2016  
 Closed: 10/07/2016

Case number  
 CE-2016-7899

Address  
 16540 SW 84 AVE  
 PALMETTO BAY FL 33157

Responsible party: CW issued on 9/17/2016 for sod being removed along with landscaping in swale. Property causing soil to wash out unto the road.

Description  
 CW issued on 9/17/2016 for sod being removed along with landscaping in swale. Property causing soil to wash out unto the road.

Status  
 Completed

CE Case

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
	Responsible party: Asareth Kovach Owner: Asareth Kovach Parcel number: 3350270500400		Initiated: 09/23/2016 Compliance: 10/05/2016 Closed: 10/05/2016
<u>Case number</u> CE-2016-7900	<u>Address</u> 16999 S DIXIE HWY PALMETTO BAY FL 33157	<u>Description</u> Warning issued 9.23.2013 for failure to maintained exterior structure and overgrown lot property.	<u>Status</u> Completed
	Responsible party: C H Thiele Owner: C H Thiele Parcel number: 3350330040100		Initiated: 09/23/2016 Compliance: 10/12/2016 Closed: 10/12/2016
<u>Case number</u> CE-2016-7901	<u>Address</u> 8851 SW 152 ST PALMETTO BAY FL 33157	<u>Description</u> Observed property over grown grass, vegetation and wood shingles in disrepair	<u>Status</u> Completed
	Responsible party: Anthony D Miyazaki Owner: Anthony D Miyazaki Parcel number: 3350210110160		Initiated: 09/23/2016 Compliance: 10/12/2016 Closed: 10/12/2016
<u>Case number</u> CE-2016-7902	<u>Address</u> 13845 SW 79 CT PALMETTO BAY FL 33157	<u>Description</u> Overgrown swale and property	<u>Status</u> Pending
	Responsible party: Vulcan Dynamic Realt Lp Owner: Vulcan Dynamic Realt Lp Parcel number: 3350220010170		Initiated: 09/26/2016 Compliance: Closed:
<u>Case number</u> CE-2016-7903	<u>Address</u> 9140 SW 169 TER PALMETTO BAY FL 33157	<u>Description</u> Observed chain link fence not being maintained and debris in back yard plywood, cement mixture equipment, dead vegetation, plastic crates, metal panels and concrete blocks.	<u>Status</u> Pending

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
	Responsible party: Alain &W Miryan Fernandez Owner: Alain &W Miryan Fernandez Parcel number: 3350330420170	Initiated: 09/26/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7904	<u>Address</u> 9140 SW 169 TER PALMETTO BAY FL 33157	<u>Description</u> Observed demolition debris drywall, insulation, two mail boxes and a patio partition done without permits	<u>Status</u> Pending
	Responsible party: Alain &W Miryan Fernandez Owner: Alain &W Miryan Fernandez Parcel number: 3350330420170	Initiated: 09/26/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7905	<u>Address</u> 7534 SW 167 ST PALMETTO BAY FL 33157	<u>Description</u> overgrown property and swale	<u>Status</u> Completed
	Responsible party: Hannelore Bischoff Owner: Hannelore Bischoff Parcel number: 3350260010160	Initiated: 09/26/2016 Compliance: 10/13/2016 Closed: 10/13/2016	
<u>Case number</u> CE-2016-7906	<u>Address</u> 7628 SW 167 ST PALMETTO BAY FL 33157	<u>Description</u> Overgrown property	<u>Status</u> Pending
	Responsible party: Jorge A &W Marianela Brito Owner: Jorge A &W Marianela Brito Parcel number: 3350260010170	Initiated: 09/26/2016 Compliance: Closed:	
<u>Case number</u> CE-2016-7907	<u>Address</u> 9261 SW 165 ST PALMETTO BAY FL 33157	<u>Description</u> 9.28.2016 Courtesy warning issued Landscape Maintenance Observed vegetation encroaching into street. Warning Posted	<u>Status</u> Completed

CE Case

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
	<b>Responsible party:</b> Emil P &W Anna K Ryan <b>Owner:</b> Emil P &W Anna K Ryan <b>Parcel number:</b> 3350280060310	<b>Initiated:</b> 09/29/2016 <b>Compliance:</b> 10/17/2016 <b>Closed:</b> 10/17/2016	
<u>Case number</u> CE-2016-7908	<u>Address</u> 9241 SW 165 ST PALMETTO BAY FL 33157	<u>Description</u> 9.28.2016 Courtesy warning issued Landscape maintenance Observed tree canopy hanging lower than sixteen feet to the canopy.	<u>Status</u> Completed
	<b>Responsible party:</b> Melvia & Armando Quispe <b>Owner:</b> Melvia & Armando Quispe <b>Parcel number:</b> 3350280060300	<b>Initiated:</b> 09/29/2016 <b>Compliance:</b> 10/17/2016 <b>Closed:</b> 10/17/2016	
<u>Case number</u> CE-2016-7909	<u>Address</u> 9298 SW 165 ST PALMETTO BAY FL 33157	<u>Description</u> 9.28.2016 Courtesy Warning issued Landscape maintenance Observed vegetation encroaching out into and over street.	<u>Status</u> Completed
	<b>Responsible party:</b> Anrood &W Ursula A Harricharran <b>Owner:</b> Anrood &W Ursula A Harricharran <b>Parcel number:</b> 3350280060340	<b>Initiated:</b> 09/29/2016 <b>Compliance:</b> 10/17/2016 <b>Closed:</b> 10/17/2016	
<u>Case number</u> CE-2016-7910	<u>Address</u> 9260 SW 165 ST PALMETTO BAY FL 33157	<u>Description</u> 9.28.2016 Courtesy Warning issued landscape maintenance warning posted	<u>Status</u> Pending
	<b>Responsible party:</b> John &W Sandra Le Burkowski <b>Owner:</b> John &W Sandra Le Burkowski <b>Parcel number:</b> 3350280060360	<b>Initiated:</b> 09/29/2016 <b>Compliance:</b> <b>Closed:</b>	
<u>Case number</u> CE-2016-7911	<u>Address</u> 18150 SW 77 AVE PALMETTO BAY FL 33157	<u>Description</u> 9.27.2016 COURTESY WARNING ISSUED LANDSCAPE MAINTENANCE	<u>Status</u> Pending



10/24/2016 3:13:50PM

VILLAGE OF PALMETTO BAY

CE Case

<u>Case number</u>	<u>Address</u>	<u>Description</u>	<u>Status</u>
CE-2016-7916	Responsible party: Lester & Garcia Owner: Lester & Garcia Parcel number: 3350340010250	Initiated: 09/30/2016 Compliance: Closed:	Pending
CE-2016-7917	Responsible party: Roberto Suhr Owner: Roberto Suhr Parcel number: 3350320070280	Initiated: 09/30/2016 Compliance: Closed:	Pending
CE-2016-7918	Responsible party: Wei-Yu Bao Owner: Wei-Yu Bao Parcel number: 3350330520220	Initiated: 09/30/2016 Compliance: 10/05/2016 Closed: 10/05/2016	Completed
CE-2016-7919	Responsible party: Fabiola Burbano Owner: Fabiola Burbano Parcel number: 3350230030080	Initiated: 09/30/2016 Compliance: Closed:	Pending
CE-2016-7919	Responsible party: Frederic T Friedmann Owner: Frederic T Friedmann Parcel number: 3350330520060	Initiated: 09/30/2016 Compliance: Closed:	Pending

CE Case

Case number  
CE-2016-7920

Address  
9437 SW 183 TER  
PALMETTO BAY FL 33157

Description

Observed a new concrete slab on the right side of the property with out a permit. Hand served property owner.

Status  
Pending

Responsible party: Lea C Stone

Owner: Lea C Stone

Parcel number: 3350330520200

Initiated: 09/30/2016

Compliance:

Closed:

Case number  
CE-2016-7921

Address  
18190 SW 77 AVE  
PALMETTO BAY FL 33157

Description

CW issued on 9/27/2016 for failure to maintain landscape, vegetation encroaching unto the street.

Status  
Pending

Responsible party: Andres A &W Yolma C De Cardenas

Owner: Andres A &W Yolma C De Cardenas

Parcel number: 3350350050140

Initiated: 09/30/2016

Compliance:

Closed:



Departmental Report for:  
Reporting Period  
September 2016

# PARKS AND RECREATION

Village of Palmetto Bay Departmental Monthly Report

Department/ Division: Parks & Recreation Department  
 Reporting Period: September 2016

Service Description	1ST QTR	2ND QTR	3RD QTR	4TH QTR	Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. April 2016 - Jun 2016	4th QTR. July 2016 - Sept. 2016	
<b>CORAL REEF PARK</b>					
<b>Exercise/ Recreational Classes</b>					
Yoga Style	39	191	261	149	640
Yoga Fusion	51	112	89	50	302
Cardio Pump	71	214	216	183	684
Dance Aerobics	78	206	236	170	690
Aerobics	97	281	203	233	814
Zumba	42	179	116	75	412
<b>TOTAL PARTICIPANTS</b>	<b>378</b>	<b>1,183</b>	<b>1,121</b>	<b>860</b>	<b>3,542</b>
<b>Afterschool Programs</b>					
Soccer	0	130	0	21	151
Lacrosse	130	189	157	60	536
Discovery Lab				15	
Tennis	50	76	84	36	246
WILD (Wonder, Inquire, Learn and Discover)	130	181	84	33	428
<b>TOTAL PARTICIPANTS</b>	<b>310</b>	<b>576</b>	<b>325</b>	<b>165</b>	<b>1,376</b>

Village of Palmetto Bay Departmental Monthly Report

Service Description	1ST QTR	2ND QTR	3RD QTR	4TH QTR	Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. April 2016 - Jun 2016	4th QTR. July 2016 - Sept. 2016	
<b>CORAL REEF PARK</b>					
<b>Organized Sports</b>					
Soccer- Palmetto Knights	4,230	6,121	3,334	2,312	15,997
Soccer - Coral Estates	240	270	182	120	812
Soccer- Palmetto FC	0	115	0	0	115
Howard Palmetto Baseball	0	1,144	1,100	0	2,244
Football- Broncos	3,536	0	0	6,840	10,376
Palmetto Baseball- Varsity	420	1,584	264	308	2,576
Palmetto Baseball JV	400	1,584	264	336	2,584
Palmetto Baseball - Freshman	0	1,728	288	308	2,324
Cheerleading - Broncos	752	0	0	952	1,704
Tennis Camp	34	113	435	878	1,460
Tennis- Group Lessons/Clinics	574	563	435	321	1,893
Tennis- Private Lessons	358	299	295	212	1,164
Tennis Court Rentals	2,344	2,059	2,380	2,397	9,180
Racquetball Court Rentals	123	139	112	48	422
USTA Tennis (League Play)	331	512	230	288	1,361
<b>TOTAL PARTICIPANTS</b>	<b>13,342</b>	<b>16,231</b>	<b>9,319</b>	<b>15,320</b>	<b>54,212</b>
<b>Revenues Collected</b>					
Facility Rentals	\$ 10,745.00	\$ 15,065.64	\$ 10,560.00	\$ 7,085.00	
Programming/Afterschool	\$ 1,050.00	\$ 2,771.27	\$ 150.00	\$ 2,700.00	\$ 6,671.27
Sports Leagues	\$ 9,420.00	\$ 1,527.00	\$ 4,130.00	\$ 2,450.00	\$ 17,527.00
Tennis Camp	\$ 2,785.00	\$ 4,647.00	\$ 12,464.57	\$ 24,428.32	\$ 44,324.89
Tennis Court Rentals	\$ 9,792.00	\$ 9,649.27	\$ 8,608.50	\$ 8,949.50	\$ 36,999.27
Racquetball Court Rental	\$ 429.00	\$ 385.50	\$ 302.50	\$ 132.00	\$ 1,249.00
Tennis Group Lessons	\$ 10,123.00	\$ 15,288.91	\$ 10,274.91	\$ 7,850.00	\$ 43,536.82
Tennis Private Lessons	\$ 11,900.00	\$ 19,702.96	\$ 16,625.01	\$ 11,965.00	\$ 60,192.97
Photography/ Filming	\$ -	\$ -	\$ -	\$ 80.00	\$ 80.00
Concessions	\$ 2,767.00	\$ 2,291.24	\$ 3,083.48	\$ 3,748.06	\$ 11,889.78
Vending	\$ 119.00	\$ 134.45	\$ -		\$ 253.45
CRP- Summer Camp			\$ 47,826.53	\$ 53,154.05	\$ 100,980.58
CRP-Tennis Social			\$ 600.00	\$ 700.08	\$ 1,300.08
CRP - Miscellaneous			\$ 1,049.76	\$ 1,157.41	\$ 2,207.17
<b>TOTAL REVENUES</b>	<b>\$ 59,130.00</b>	<b>\$ 71,463.24</b>	<b>\$ 115,675.26</b>	<b>\$ 124,399.42</b>	<b>\$ 370,667.92</b>

Village of Palmetto Bay Departmental Monthly Report

Service Description	1ST QTR	2ND QTR	3RD QTR	4TH QTR	Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. April 2016 - Jun 2016	4th QTR. July 2016 - Sept. 2016	
<b>PALMETTO BAY PARK</b>					
<b>Exercise/ Recreational Classes</b>					
Yoga Fusion	125	600	600	600	1,925
Ballet at the Park	380	1,672	1,520	360	3,932
<b>TOTAL PARTICIPANTS</b>	<b>505</b>	<b>2,272</b>	<b>2,120</b>	<b>960</b>	<b>5,857</b>
<b>Organized Sports- Participants</b>					
i9 Sports	1,630	963	1,069	122	3,784
Basketball - MDI	870	1,620	1,620	395	4,505
Softball Travel Ball	3,140	2,028	4,050	3,760	12,978
Howard Palmetto Softball **	0	3,666	480	0	4,146
High School Teams **	0	4,400	940	0	5,340
S FL Adult Sports Kickball **	0	240	96	0	336
Softball HS League **	4,500	0	0	0	4,500
<b>TOTAL PARTICIPANTS</b>	<b>10,140</b>	<b>12,917</b>	<b>8,255</b>	<b>4,277</b>	<b>35,589</b>
<b>Revenues Collected</b>					
Facility Rentals	\$ 13,167.00	\$ 5,482.50	\$ 5,120.00	\$ 9,335.50	\$ 33,105.00
Tournament/Field Rentals	\$ 5,234.00	\$ 690.00	\$ 3,275.00		\$ 9,199.00
Sports Leagues	\$ 4,200.00	\$ 1,937.50	\$ 5,740.00	\$ 3,465.00	\$ 15,342.50
Photography/ Filming	\$ 280.00	\$ -	\$ -		\$ 280.00
Concessions	\$ -	\$ -	\$ 400.00	\$ 500.00	\$ 900.00
Vending - <i>No Vending Machines at PBP</i>	\$ -	\$ -	\$ -		\$ -
<b>TOTAL REVENUES</b>	<b>\$ 22,881.00</b>	<b>\$ 8,110.00</b>	<b>\$ 14,535.00</b>	<b>\$ 13,300.50</b>	<b>\$ 58,826.50</b>

Village of Palmetto Bay Departmental Monthly Report

Service Description	1ST QTR	2ND QTR	3RD QTR	4TH QTR	Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. April 2016 - Jun 2016	4th QTR. July 2016 - Sept. 2016	
<b>LUDOVICI/ EAF COMMUNITY ROOM</b>					
<b>Exercise/ Recreational Classes</b>					
Vinyasa Yoga**	0	0	0	0	0
Meditation Yoga**	2	0	0	0	2
Silver Fit Chair Yoga**	0	0	0	0	0
Mommy & Me Art**	0	0	0	0	0
Mommy and Me Yoga**	0	0	0	0	0
Nature Postings	52	78	622	312	1,064
Musical **	6	0	0	0	6
Senior Workshop **	0	2	0	0	2
Baptist Health Yoga			80	59	139
<b>TOTAL PARTICIPANTS</b>	<b>60</b>	<b>80</b>	<b>702</b>	<b>371</b>	<b>1,213</b>
<b>Revenues Collected</b>					
Facility Rentals	\$ 2,191.00	\$ 1,575.93	\$ 1,000.00	\$ 1,275.00	\$ 6,041.93
Programming/League Fee	\$ 45.00	\$ 70.00	\$ -	\$ 3,797.50	\$ 3,912.50
Photography/ Filming	\$ 420.00	\$ -	\$ 250.00		\$ 670.00
<b>TOTAL REVENUES</b>	<b>\$ 2,656.00</b>	<b>\$ 1,645.93</b>	<b>\$ 1,250.00</b>	<b>\$ 5,072.50</b>	<b>\$ 10,624.43</b>
<b>THALATTA ESTATE</b>					
<b>Exercise/ Recreational Classes</b>					
Yoga by the Bay	50	33	95	93	271
Kayak/Paddle	73	0	42	0	115
Gardening Workshop	0	11	17	46	74
Bird Watching Workshop**	33	0	17	0	50
<b>TOTAL PARTICIPANTS</b>	<b>156</b>	<b>44</b>	<b>171</b>	<b>139</b>	<b>510</b>
<b>Revenues Collected</b>					
Facility Rentals	\$ 98,764.00	\$ 115,203.56	\$ 67,211.27	\$ 54,791.07	\$ 335,969.90
Programming	\$ -	\$ -	\$ -		\$ -
Photography/ Filming	\$ 2,430.00	\$ 880.00	\$ 960.00	\$ 1,571.44	\$ 5,841.44
<b>TOTAL REVENUES</b>	<b>\$ 101,194.00</b>	<b>\$ 116,083.56</b>	<b>\$ 68,171.27</b>	<b>\$ 56,362.51</b>	<b>\$ 341,811.34</b>
<b>SPONSORSHIPS</b>					
<b>TOTAL SPONSORS</b>	<b>0</b>	<b>4</b>			
<b>TOTAL SPONSORSHIP VALUE (\$)</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ 19,800</b>	<b>\$ 6,150</b>	<b>\$ 31,950.00</b>

**NOTES:**

(\*) No registrations.

(\*\*) Program not offered.

**Special Events and Programs**

Yoga by the Bay 9/4 & 9/18  
 Responsible Gardening 17-Sep  
 Zurf & Turf Zumba 17-Sep  
 Bridal Expo 25-Sep  
 Veterans Park Groundbreaking 26-Sep



**Departmental Report for:  
Reporting Period  
September 2016**

# **POLICING UNIT**

Department/ Division: Policing Unit  
Reporting Period: September 2016

Service Description	Prior Months 1st QTR. Jan 2016 - Mar 2016	Prior Months 2nd QTR. Apr 2016 - Jun 2016	Last Month Jul-16	Last Month Aug-16	Current Month Sep-16	Current 3rd QTR. Jul 2016 - Sep 2016	Calendar Year to Date 2016
	CRIMES/ CALLS FOR SERVICE						
Auto Theft	7	8	2	1	2	5	20
Burglary (Commercial)	2	8	0	0	0	0	10
Burglary ( Residential)	23	22	7	4	11	22	67
Burglary (Vehicle)	62	63	20	16	18	54	179
Larceny (Over)	31	26	8	9	11	28	85
Larceny (Under)	51	47	10	15	15	40	138
Vandalism	10	16	4	6	3	13	39
Robbery	9	2	2	4	2	8	19
Homicide	1	0	0	0	0	0	1
Assault	18	15	3	7	6	16	49
Aggravated Assault	0	0	0	0	0	0	0
Aggravated Battery	1	0	0	0	0	0	1
Domestic Assault/Battery	12	4	0	2	0	2	18
Sex Offense (Exposure)	0	0	0	0	1	1	1
Disturbance	32	109	32	11	21	64	205
Domestic Dispute/Disturbance	41	31	0	24	13	37	109
Missing Person	6	7	2	0	2	4	17
Suspicious Vehicle	22	32	14	8	9	31	85
Suspicious Person	31	45	12	12	4	28	104
Baker Act	27	28	8	9	12	29	84
DOA	11	14	2	6	3	11	36
Fire	4	3	0	1	1	2	9
Narcotics Investigation	2	2	1	3	1	5	9
Fraud	51	21	3	8	1	12	84
Fraud / Credit Card	0	8	1	0	1	2	10
Weapons violations	0	0	0	0	0	0	0
<b>TOTAL CRIMES/ CALLS FOR SERV.</b>	<b>454</b>	<b>511</b>	<b>131</b>	<b>146</b>	<b>137</b>	<b>414</b>	<b>1,379</b>
<b>TRAFFIC ENFORCEMENT</b>							
Crashes	232	281	68	94	100	262	775
<b>TOTAL TRAFFIC ENFORCEMENT</b>	<b>232</b>	<b>281</b>	<b>68</b>	<b>94</b>	<b>100</b>	<b>262</b>	<b>775</b>

Data Source : CAS Signal Summary Count - 109

**NOTES:**

For the month of September 2016, targeted crime rate is -16.92% less than same time period last year.

**Date:** September 30, 2016

**To:** Ariel Artime, Chief  
South Operations Division

**From:** Gadyaces S. Serralta, Major  
Village of Palmetto Bay Commander

**Subject:** September 2016  
Neighborhood Resources Unit  
Monthly Report

---

The Miami-Dade Police Department, Village of Palmetto Bay Policing Unit, and Neighborhood Resources Unit (NRU) provide the community with a variety of police services. Attached for your review is the NRU's Monthly Report for September 2016.

In the month of September 2016, NRU coordinated and attended several community events to include:

- The Village of Palmetto Bay Policing Unit conducted Three SAFE (Self-Defense Awareness and Familiarization Exchange) classes. SAFE class #1 was held at Village Hall, SAFE class #2 was held at The University of Florida offices in Palmetto Bay and SAFE class #3 was held at the University of Miami for a group of senior high girls from area high schools.
- The Community Outreach Unit attended the monthly Southeastern Florida Crime Prevention Association meeting.
- The Village of Palmetto Bay Policing Unit held their quarterly blood drive in conjunction with One Blood.
- The Community Outreach Unit attended the Youth Crime Task Force meeting at the Children's Courthouse.
- The Community Outreach Unit started the nine week DARE curriculum at Perrine Elementary School.
- The Community Outreach Unit started the Youth Crime Watch program at Coral Reef Elementary School.
- The Community Outreach Unit and General Investigations Unit participated in Old Navy's Annual Child Safety Day.

GSS/cg  
Attachment

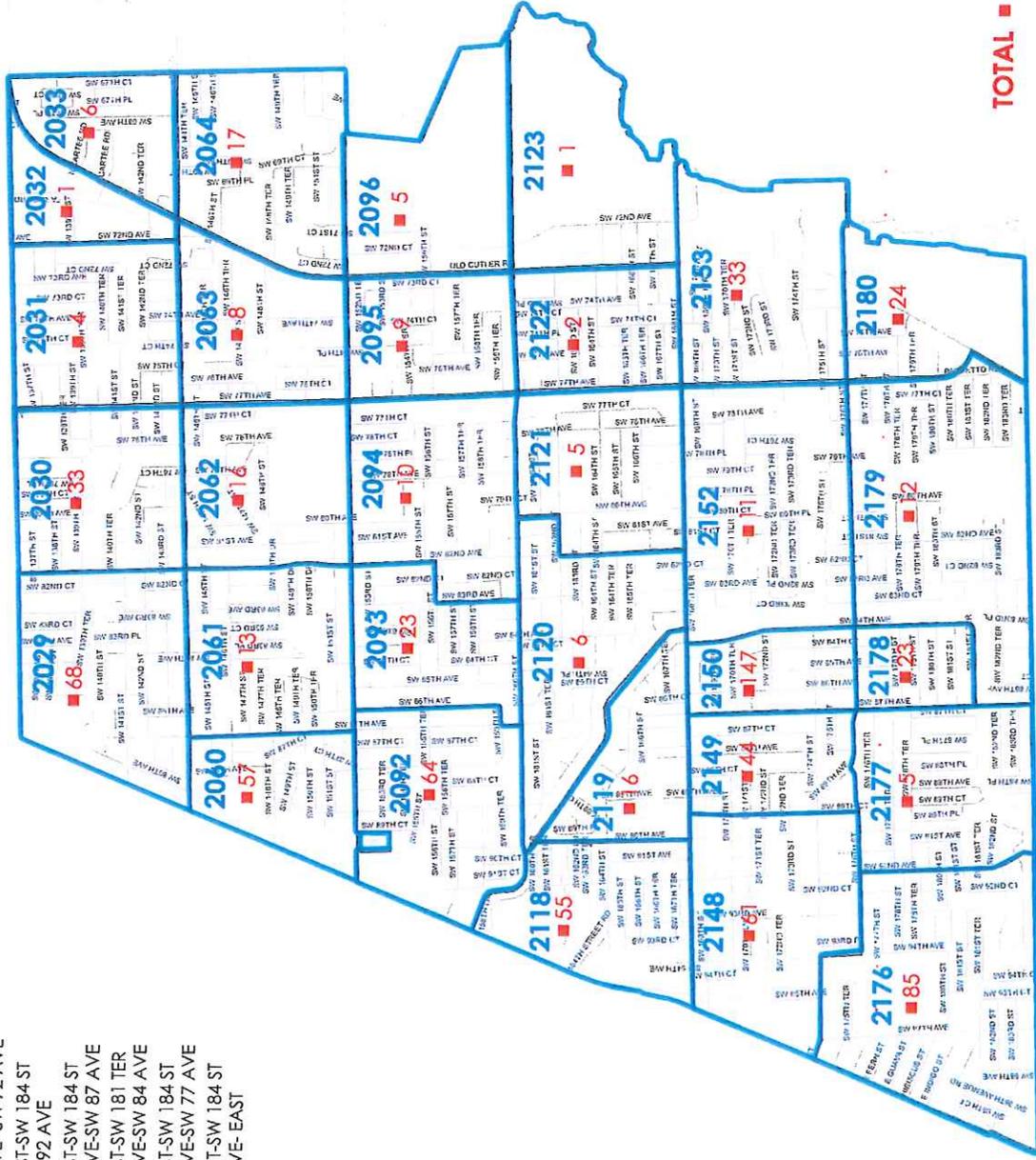
**VILLAGE OF PALMETTO BAY  
NEIGHBORHOOD RESOURCE UNIT  
PLATOON STATS  
September 2016**

<b>OPERATIONAL ACTIVITY</b>	<b>UNIT</b>
<b>CASES</b>	<b>TOTAL</b>
Cases Assigned	0
Cases No Reported	0
<b>ARRESTS</b>	
Felony	
Misdemeanor	
Traffic Arrests	
Warrants	
P.T.A.'s	
D.U.I.	
Civil Citations	
<b>TRAFFIC</b>	
H.M.V.	
N.H.M.V.	
Parking/N.H.V.	
School Zone Enforcement.	
Verbal Warning	
<b>PRESENTATIONS</b>	
Officer Friendly	
Other School	
Crime Prevention	
Drug Prevention	21
Other Presentations	
<b>TOTAL PRESENTATIONS</b>	<b>21</b>
<b>MEETINGS</b>	
Citizen Crime Watch	1
Business Crime Watch	
Youth Crime Watch	2
Other Meetings	1
<b>TOTAL MEETINGS</b>	<b>4</b>
<b>NARCOTICS SEIZED</b>	
Marijuana/Hashish (grams)	
Cocaine (grams)	
Heroin (grams)	
Pills (#)	
Other	
<b>CONTACTS</b>	
Business	2
Citizen	2
Student	195
Faculty / Parent	3
School	4

<b>TOTAL CONTACTS</b>	<b>206</b>
<b>SECURITY SURVEYS</b>	
Residential	
Business	1
<b>TOTAL SURVEYS</b>	<b>1</b>
<b>REFERRALS</b>	
Juvenile Outreach	
Safe Streets (Domestic)	
H.R.S. / H.A.C.	
Citizen Dispute	
Other Referrals	
<b>TOTAL REFERRALS</b>	<b>0</b>
<b>SEIZURES</b>	
Property Seized (\$)	
U.S. Currency Seized (\$)	
<b>OTHER ACTIVITY</b>	
F.I. Cards	
Truants Returned	
Curfew Violations	
Apprehensions	
Areas of Concern	
Community Events/RENEW	
Operational Vehicles	2
Total Miles Driven	355

# Routine Traffic Enforcement (September 2016)

- 2029 US1-SW 82 AVE
- 2030 SW 136 ST-SW 144 ST
- 2031 SW 82 AVE-SW 77 AVE
- 2032 SW 77 AVE-SW 72 AVE
- 2033 SW136 ST-SW 144 ST
- 2060 SW 72 AVE-OLD CUTLER
- 2061 SW136 ST-SW144 ST
- 2062 OLD CUTLER-SW 144ST
- 2063 OLD CUTLER-SW 67 AVE
- 2064 SW 144 ST-SW 152 ST
- 2092 US1-SW 87 AVE
- 2093 SW 144 ST-SW 152ST
- 2094 SW 87 AVE-SW 82AVE
- 2095 SW 144 ST-SW 152ST
- 2096 SW 82 AVE-SW 77 AVE
- 2118 SW 144 ST-SW 152 ST
- 2119 SW 77 AVE-OLD CUTLER
- 2120 OLD CUTLER-SW 67 AVE
- 2121 US1-SW 86 AVE
- 2122 SW 152 ST-SW 160 ST
- 2123 SW 82 AVE-SW 77 AVE
- 2148 SW 152 ST-SW 160 ST
- 2149 SW 86 AVE-SW 82 AVE
- 2150 SW 160 ST-SW 168 ST
- 2152 SW 89 AVE RD-SW 82 AVE
- 2153 SW 160 ST-SW 168 ST
- 2176 SW 160 ST-SW 168 ST
- 2177 SW 77 AVE-OLD CUTLER
- 2178 SW 160 ST-SW 168 ST
- 2179 OLD CUTLER-SW 72 AVE
- 2180 SW 168 ST-SW 176 ST
- 2149 US1-SW 82 AVE
- 2150 SW 89 AVE-SW 87 AVE
- 2152 SW 168 ST-SW 176 ST
- 2153 SW 84 AVE-SW 77 AVE
- 2176 SW 174 ST-SW 184 ST
- 2177 US1-SW 92 AVE
- 2178 SW 176 ST-SW 184 ST
- 2179 SW 92 AVE-SW 87 AVE
- 2180 SW 87 AVE-SW 84 AVE
- 2181 SW 176 ST-SW 184 ST
- 2182 SW 84 AVE-SW 77 AVE
- 2183 SW 176 ST-SW 184 ST
- 2184 SW 77 AVE-EAST



TOTAL ■ 925 Citations



**Departmental Report for:  
Reporting Period  
September 2016**

**FINANCE**

Village of Palmetto Bay  
Departmental Monthly Report

Department/ Division: Finance  
Reporting Period: September 2016

Service Description	Prior Months 1st QTR. Oct 2015 - Dec 2015	Prior Months 2nd QTR. Jan 2016 - Mar 2016	Prior Months 3rd QTR. Apr 2016 - Jun 2016	Current Months 4th QTR. Jul 2016 - Sept 2016	Fiscal Year to Date FY 2015-16
<b>EXPENDITURES % BY DEPARTMENT/ FACILITY</b>					
Village Council	22.64%	25.80%	22.63%	31.71%	102.78%
Village Manager	15.10%	19.99%	19.72%	25.05%	79.86%
Village Clerk	21.43%	26.44%	30.39%	30.50%	108.76%
Finance Dept.	19.49%	29.16%	19.32%	19.63%	87.60%
Human Resources/ Comm.	14.08%	20.07%	14.82%	19.98%	68.95%
Village Attorney	0.00%	25.65%	35.59%	12.20%	73.44%
Planning & Zoning	17.80%	19.75%	18.58%	21.55%	77.68%
General Government	20.75%	23.92%	13.03%	39.97%	97.67%
Facilities Maint.	15.60%	18.85%	20.80%	22.36%	77.61%
Policing Unit	33.00%	22.84%	24.95%	15.19%	95.98%
Park Administration	15.34%	13.51%	11.32%	22.36%	62.53%
Coral Reef Park	28.43%	26.16%	28.13%	37.55%	120.27%
Tennis Center (PARTIAL YEAR)	27.72%	48.41%	33.87%	40.68%	150.68%
Palmetto Bay Park	24.80%	21.02%	15.38%	37.78%	98.98%
Perrine Wayside Park	2.67%	9.74%	3.54%	4.84%	20.79%
Thalatta Estate	42.30%	23.55%	16.91%	23.18%	105.94%
Ludovici Park	10.82%	22.89%	26.66%	29.64%	90.01%
<b>Total Parks</b>	<b>20.80%</b>	<b>23.69%</b>	<b>21.26%</b>	<b>28.61%</b>	<b>94.36%</b>
<b>Total Operating</b>	<b>25.75%</b>	<b>22.87%</b>	<b>21.68%</b>	<b>22.45%</b>	<b>92.75%</b>
<b>Total for the Month</b>	<b>25.00%</b>	<b>25.00%</b>	<b>25.00%</b>	<b>25.00%</b>	<b>100.00%</b>
<b>ALARM REGISTRATIONS</b>					
Alarm Calls/Inquiries	390	383	473	439	1,685
Cashier Transactions	7,466	7,209	7,749	8,348	30,772
<b>TOTAL ITEMS</b>	<b>7,856</b>	<b>7,592</b>	<b>8,222</b>	<b>8,787</b>	<b>32,457</b>
<b>INVOICES</b>					
Invoices Processed	1,375	1,092	1,268	1,335	5,070
Checks Processed/ Issued	736	576	698	712	2,722
<b>TOTAL ITEMS</b>	<b>2,111</b>	<b>1,668</b>	<b>1,966</b>	<b>2,047</b>	<b>7,792</b>

Notes:

- ◆ There was one week payroll accrual slightly increasing all departments.
- ◆ Council-Sponsorship payments.
- ◆ Manager-Temporary Executive Assistant
- ◆ Attorney-No Attorney bills submitted for August.
- ◆ General Government-Annual debt payments.
- ◆ Parks in total is under budget, but each park will not reflect the correct expenditure percentage due to personnel cost being allocated from Park administration to each park along with an estimated mid year budget adjustment.
- ◆ TENNIS-Budget is only for 6 months of operations
- ◆ Total Operating is high this month because of annual debt payments.

As of September 2016, the Village of Palmetto Bay is operating under budget 7.25 % of expenditures which has resulted in Expenditure budgetary savings of \$1,042,752. The 7.25 % is calculated based on the total difference between the proportional Total Operating and the year to date Monthly Total.



**Departmental Report for:  
Reporting Period  
September 2016**

**COMMUNITY & ECONOMIC  
DEVELOPMENT /  
PLANNING & ZONING**

Community & Economic Dev.- Planning &  
Zoning Division

Department/ Division:

Reporting Period: September 2016

Service Description	Prior Months 1st QTR. Oct 2015 - Dec 2015	Prior Months 2nd QTR. Jan 2016 - Mar 2016	Prior Months 3rd QTR 2016- June 2016	Current Months 4th QTR Jul 2016 - Sep 2016	Fiscal Year to Date FY 2015-16
<b>PLANNING &amp; ZONING ACTIVITY</b>					
Comp Plan Amendments Filed	0	1	0	0	1
Land Dev. Code Amendments/ Plats	2	7	0	0	9
Variances	0	1	0	0	1
Zoning Resolutions Adopted	5	4	7	0	16
Zoning Ordinances Adopted	6	5	3	3	17
Zoning Letters Issued	6	3	13	9	31
Public Workshops	3	0	0	1	4
Items to Zoning Hearing	5	2	6	2	15
Downtown Meeting	0	6	0	0	6
<b>TOTAL ITEMS</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>15</b>	<b>100</b>
<b>BUSINESS TAX LICENSES</b>					
Business Tax Licenses- New	42	43	36	13	134
Business Tax Licenses- Renewal	953	44	293	1258	2548
<b>TOTAL LICENSES ISSUED</b>	<b>995</b>	<b>87</b>	<b>329</b>	<b>1271</b>	<b>2682</b>

**NOTES:**

1. There were a total of eight meetings related to the Downtown Urban Village (DUV) area.
2. During the month of September, a total of 6 Special Event Permits were received which are:  
Food Truck Friday 's, Back to School Picnic, Friend's and Family, VPB Bridal Expo, VPB Ground Breaking, VPB Taste of Palmetto Bay



**Departmental Report for:  
Reporting Period  
September 2016**

**PUBLIC SERVICES /  
FACILITIES MAINTENANCE  
DIVISION**

Department/ Division: Public Services/Facilities Maint. Division  
 Reporting Period: September 2016

Service Description	Prior Months 1st QTR. Oct 2015 - Dec 2015	Prior Months 2nd QTR. Jan 2016 - Mar 2016	Prior Months 3rd QTR. Apr 2016 - Jun 2016	Current Months 4th Qtr Jul 2016 - Sep 2016	Fiscal Year to Date FY 2015-16
<b>BUILDING AND FACILITIES MAINTENANCE</b>					
Open Work Orders	57	52	70	33	212
Closed Work Orders	33	60	52	38	183
Equipment failures	4	10	8	9	31
Equipment Repair and Maintenance		20	8	9	37
Meetings/Training Attended	1	4	5	4	14
<b>TOTAL BUILDING MAINT.</b>	<b>95</b>	<b>146</b>	<b>143</b>	<b>93</b>	<b>477</b>
<b>LANDSCAPE MAINTENANCE</b>					
Mowing Cycles- In-House	37	49	36	53	175
Mowing Cycles- Outsourced	13	29	16	24	82
Tree Trimming, Removal and Planting	6	9	8	9	32
Pesticide and Herbicide Spraying	12	18	12	12	54
Debris Removal	4	6	7	6	23
Equipment Repair and Maintenance	4	5	11	11	31
<b>TOTAL LANDSCAPE MAINT.</b>	<b>76</b>	<b>116</b>	<b>90</b>	<b>115</b>	<b>397</b>

- ◆ **Completed Projects (September 2016):**
- ◆ Lake at Perrine Wayside Dog Park Cleaned
- ◆ Staff Trained on Mosquito Abatement
- ◆ Mosquito Abatement Provided at Perrine Wayside Dog Park and Thalatta
- ◆ Commenced installation of CRP walking path lighting
- ◆ AED Software Upgrades for units at Park facilities

Village of Palmetto Bay  
Departmental Monthly Report

Department/ Division: Public Services/ Public Works Division  
Reporting Period: September 2016

Service Description	Prior Months	Prior Months	Prior Months	Current Months		Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. Apr 2016 -Jun 2016	4th QTR Sep 2016	Jul 2016 -	
<b>STREET AND ROW MAINTENANCE</b>						
Signs Repaired/ Installed	8	5	7	3		23
Graffiti Removal	2	3	2	3		10
Street Clearing/ Repairs	9	6	0	6		21
Pothole/ Shoulder Repairs	8	10	8	10		36
Tree/Shrub Trimming, Removal, Install.	9	128	27	17		181
Swale Repairs	0	0	0	0		0
Debris/ Trash Removal (Tons)	20.52	24.02	34.64	36.93		116.11
Complaints Reported to MDC	12	9	10	16		47
<b>TOTAL STREET &amp; ROW MAINT.</b>	<b>68.52</b>	<b>185.02</b>	<b>88.64</b>	<b>91.93</b>		<b>434.11</b>
<b>STREET AND ROW INSTALLATION</b>						
Sidewalks (linear ft.)	0	2,174	3,438	0		5,612
Paving (linear ft.)	0	5,980	5,116	0		11,096
<b>TOTAL STREET &amp; ROW INST.</b>	<b>0</b>	<b>8,154</b>	<b>8,554</b>	<b>0</b>		<b>16,708</b>
<b>STORMWATER</b>						
Drain Cleaning/ Repairs (inlet tops)	46	14	94	63		217
Canal Cleaning/ Clearing	0	2	0	0		2
Flooding Investigations & Resolutions	4	3	23	6		36
Complaints Reported to MDC	0	0	3	2		5
<b>TOTAL STORMWATER ACTIVITIES</b>	<b>50</b>	<b>19</b>	<b>120</b>	<b>71</b>		<b>260</b>
<b>INSPECTIONS</b>						
Sidewalks/ Driveways	53	28	42	5		128
Paving/ Drainage	25	7	12	0		44
Parking/ Swales	0	0	0	0		0
Trees & Landscaping	5	29	27	2		63
<b>TOTAL INSPECTIONS</b>	<b>83</b>	<b>64</b>	<b>81</b>	<b>7</b>		<b>235</b>

Village of Palmetto Bay  
 Departmental Monthly Report

Service Description	Prior Month	Prior Month	Prior Months	Current Months	Fiscal Year to Date FY 2015-16
	1st QTR. Oct 2015 - Dec 2015	2nd QTR. Jan 2016 - Mar 2016	3rd QTR. Apr 2016 - Jun 2016	4th QTR Jul 2016 - Sep 2016	
<b>PERMITS</b>					
Commercial Property	1	2	2	2	7
Sidewalk/ Driveway	20	41	18	18	97
WASA/ Water Main	4	2	5	3	14
Cable TV	16	3	2	3	24
FPL	13	5	0	3	21
Curb/ Gutter	0	0	0	0	0
Paving/ Drainage/ Sewer	3	2	1	2	8
Trees & Landscaping	0	1	1	0	2
Fences/ Columns	0	0	0	0	0
Parking/ Swales	4	0	3	1	8
Special Events	28	32	10	6	76
Temporary Road Closure	7	4	0	2	13
Zoning (Site Plan Review)	4	2	3	0	9
New Construction	5	5	8	12	30
<b>TOTAL PERMITS</b>	<b>105</b>	<b>99</b>	<b>53</b>	<b>52</b>	<b>309</b>

**Completed Projects September 2016:**

- ◆ Commenced installation of Permanent Speed Tables in Malbrook area
- ◆ SFWMD provided notice of \$125,000 grant funding awarded to Village for construction of Sub-Basin 59/60
- ◆ Continue to apply mosquito dunks in storm drains
- ◆ Survey for Traffic Circle at the intersection of SW 168th ST/87th AV Complete
- ◆ Staff trained on New Website
- ◆ Rollout of Comprehensive Traffic Plan
- ◆ WASD commenced Installation of Nominal 6-Inch Force Main Project near Southwood Middle
- ◆ Staff Training on Mosquito Abatement
- ◆ Budget Approved
- ◆ Constructed Temporary crosswalk at the intersection of SW 148th DR and SW 82nd AV
- ◆ Presentations for award of Franjo Road Project
- ◆ Presentation to NEAT Streets of Miami
- ◆ Submitted Application for Highway Beautification Grant



**Departmental Report for:  
Reporting Period  
September 2016**

# **TRANSPORTATION / TRANSIT DIVISION**

Department/ Division: Public Services/Transportation and Transit Division  
 Reporting Period: September 2016

Service Description	Prior Months 1st QTR. Nov. 2015 - Dec 2015	Prior Months 2nd QTR. Jan 2016 - Mar 2016	Prior Months 3rd QTR. Apr 2016 - Jun 2016	Current Months 4th QTR Jul 2016 - Sep 2016	Fiscal Year to Date FY 2015-16
<b>I-BUS RIDERSHIP</b>					
Route A- morning	26	65	46	33	170
Route B- morning	407	967	1,024	872	3,270
Route A- afternoon/evening	65	73	68	36	242
Route B- afternoon/evening	376	604	646	941	2,567
<b>TOTAL RIDERSHIP</b>	<b>874</b>	<b>1,709</b>	<b>1,784</b>	<b>1,882</b>	<b>6,249</b>
Customer Service Calls	8	17	12	4	41
Vehicle Maintenance	\$561.10	\$13,527.08	\$	\$6,183.40	\$21,776.46
Vehicle Fueling	\$1,452.53	\$1,866.38	\$	\$2,131.71	\$7,479.48

**Completed Projects (September 2016)**

- ◆ Resolution for the Purchase of Two Buses Approved
- ◆ Resolution Approving Negotiation of Park and Ride Lease Agreement at Palmetto Bay Village Center
- ◆ Participate in the Veteran's Day Ground Breaking Ceremony

**MONTHLY REPORT TO VILLAGE COUNCIL**

**SECTION 6**

**INFORMATIONAL DATA**



STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT  
Governor

BRYAN W. KOON  
Director

November 2, 2016

The Honorable Eugene Flinn, Mayor  
Village of Palmetto Bay  
9705 East Hibiscus Street  
Palmetto Bay, Florida 33157

**RE: Closure of National Flood Insurance Program Community Assistance Visit**

Dear Mayor Flinn:

We appreciate the cooperation and interest by Wesley Maltby during the Community Assistance Visit (CAV) on May 5, 2016. We are pleased to advise you that the State Floodplain Management Office (SFMO) finds that the Village is appropriately implementing its floodplain management program in accordance with NFIP. The SFMO closes the FCAC Report and advises FEMA that the Village has a complaint floodplain management program. The Village has resolved three compliance issues identified in the FCAC Report by providing the final Elevation Certificate for 7260 SW 164<sup>th</sup> Terrace, SI/SD documentation and determination for 7340 SW 157<sup>th</sup> Terrace, and the permit file and Elevation Certificate for 6702 Royal Palm Drive.

The State is pleased that the Village is interested in participating in the Community Rating System (CRS) program through the State's CRS-CAV Pilot Program. The Village Council adopted a resolution committing to enforce the *Seven Performance Measures*, and the Village's CRS Coordinator, Edward Hernandez, has submitted CRS documentation and the State advises FEMA that the community is eligible to join CRS. State CRS staff has completed a CRS Verification Report that verifies the Village has earned points for a Class 8 rating in CRS, and FEMA will have 30 days to verify the community's eligibility to join CRS.

Should you have any questions regarding community participation in the NFIP, please contact me, at (850) 922-5269 or by email at [steve.martin@em.myflorida.com](mailto:steve.martin@em.myflorida.com)

Sincerely,

Steve Martin, CFM  
NFIP Coordinator and State Floodplain Manager  
Bureau of Mitigation

SM/

cc:

Wesley Maltby, Building Official, Village of Palmetto Bay  
Janice Mitchell, FEMA Region IV, Floodplain Management and Insurance Branch  
Sherry Harper, Senior Technical Coordinator, ISO Community Hazard Mitigation  
Danny Hinson, CRS Coordinator, State Floodplain Management Office  
Josh Overmyer, Florida CRS Specialist, State Floodplain Management Office

***Green Corridor Property  
Assessment Clean Energy District***

***November 4, 2016***

# Green Corridor

## Property Assessment Clean Energy District

5385 N. Nob Hill Road, Sunrise, Florida 33351  
Phone: 954-721-8681 - Fax: 954-721-9202

October 27, 2016

### Green Corridor Property Assessment Clean Energy District

Dear Board Members:

A meeting of the Board of **Green Corridor Property Assessment Clean Energy District** is scheduled for **November 4, 2016 at 10:00 a.m. at the offices of Ygrene Energy Fund Florida, 3390 Mary Street, Suite 124, Coconut Grove, FL 33133.** Following is the advance agenda for this meeting:

1. Roll Call
2. Audience Comments
3. Approval of the Minutes of the July 8, 2016 Meeting
4. Discussion on Wells Fargo Opposition to the Program and their Responses to the Residents
5. Appointment of Audit Selection Committee
  - Audit Selection Committee Meeting**
    - A. Opening Audit Selection Committee Meeting**
    - B. Roll Call**
    - C. Ratification of Criteria for Evaluation**
    - D. Ratification of RFP**
    - E. Ranking of Respondents to the RFP**
    - F. Adjournment**
6. Selection of Audit Firms
7. Consideration of Amendment to GMS Contract
8. Consideration of **Resolution #2017-01** Amending the Fiscal Year 2016 General Fund Budget
9. Staff Reports
  - A. Third Party Administrator
  - B. Attorney
  - C. Manager
10. Financial Reports
  - A. Summary of Invoices
  - B. Balance Sheet
11. Board Members Requests
12. Adjournment

Enclosed for your review is a copy of the minutes of the July 8, 2016 meeting.

The fifth order of business is appointment of an audit selection committee. At this time, we will choose a committee, and then hold the audit selection committee meeting to discuss and rank the respondents to the RFP.

The sixth order of business is selection of audit firms. After the audit selection committee meeting concludes, we will select an auditing firm to perform the audit for fiscal years ending September 30, 2016 through September 30, 2020.

The seventh order of business is consideration of amendment to GMS contract; a copy of which is enclosed.

The eighth order of business is consideration of **Resolution #2017-01** Amending the Fiscal Year 2016 General Fund Budget. A copy of the resolution is enclosed for your review.

The ninth order of business is staff reports. Enclosed is a copy of the third party administrator's report.

The financials are also enclosed for your review. The balance of the agenda is routine in nature and staff will present their reports at the meeting. Any additional documentation will be provided under separate cover or presented at the meeting. If you have any questions, please contact me.

Sincerely,



Paul Winkeljohn  
Manager

CC: Chad Friedman      Joe Spector      Gary Held

**MINUTES OF MEETING  
GREEN CORRIDOR PACE DISTRICT**

A meeting of the Board of Directors of the Green Corridor PACE District was held on Friday, July 8, 2016 at 10:00 a.m., at the offices of Ygrene Energy Fund Florida, 3390 Mary Street, Suite 124, Coconut Grove, Florida.

Present and constituting a quorum were:

Mayor Cindy Lerner	Pinecrest - Chairperson
Mayor Philip Stoddard	South Miami
Commissioner Vince Lago	Coral Gables
Mayor Tomas Regalado	Miami
Commissioner Herta Holly	Miami Shores
Mayor Peggy Bell	Cutler Bay

Also present were:

Chad Friedman, Esq.	District Counsel
Joe Spector	Ygrene Energy Fund Florida, LLC
Jeff DeCarlo	Bond Counsel
Gary Held	Gary Held, Attorney at Law
Paul Winkeljohn	Executive Director/District Manager

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mayor Lerner called the meeting to order and Mr. Winkeljohn called the roll and stated we have a quorum.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Mayor Lerner introduced the first item on the agenda which was audience comments, and stated there were no additional audience members present at the meeting.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of  
the June 13, 2016 Meeting**

Mayor Lerner moved to the next item which was the approval of the minutes of June 13, 2016 meeting and asked if everybody had reviewed them and asked for any

edits or changes. There not being any changes Mayor Lerner asked for a motion to approve the minutes.

On MOTION by Commissioner Holly seconded by Commissioner Lago with all in favor, the Minutes of the June 13, 2016 Meeting were approved.

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution #2016-10 Authorizing the Execution of a First Amended Agreement to the Third Party Administer**

- A. Memorandum
- B. Resolution #2016-10
- C. Agreement
- D. Program Guidelines

Mayor Lerner introduced the next item, resolution #2016-10 authorizing the execution of a first amended agreement to the third party administrator.

Mr. Winkeljohn introduced Mr. Gary Held, who was specifically retained for the purpose of this item.

Mr. Held gave a brief description of his professional background and then went on to explain the memorandum to the board members which identified the primary changes between the proposed agreement and the existing agreement. He also stated that there was one omission which was paragraph 9 which should have been part of the memo and was related to the non-discrimination clause which was amended to extend to the program participants, and not just employees of Ygrene and the administrator. Mr. Held stated that resolution #2016-10, the agreement and the program guidelines were included in the agenda as backup to the memorandum and asked the board if they would like any further explanation of the related documents.

Mayor Lerner asked if there were any specific questions from the board.

Mayor Stoddard asked a question relating to the agreement and the reference of the District's program trustee, specifically what the definition of that term meant.

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Green Corridor PACE District

*(At this point a brief discussion took place relating to the duties of the trustee indicating that it is actually a "bond" trustee and not a "program" trustee)*

Mayor Lerner asked again for any other questions, there were none. She then asked if there were any substantive changes from the original document and also asked about paragraph 11, indemnification,

Mr. Held stated there were some other changes but basically his intent was to prove the District's relationship by adding more protections such as adding some additional disclosure conflict of interest rules that extended to the individual members of the District board.

Mr. Winkeljohn stated in relationship to substantive changes what he looked at was business rules, and commented that the same business rules which were practiced under did not change, which was a key point.

Hearing no further questions or comments, Mayor Lerner asked for a motion to approve the agreement as amended.

On MOTION by Mayor Stoddard seconded by Commissioner Lago with all in favor, the First Amended Agreement to the Third Party Administrator as amended was approved.

Mayor Lerner then asked for a motion to approve resolution #2016-10 with the indicated change as discussed at the meeting.

On MOTION by Mayor Stoddard seconded by Commissioner Lago with all in favor, Resolution #2016-10 with the indicated change as stated on the record was approved.

## **FIFTH ORDER OF BUSINESS**

### **Authorization to Open a State Board Account**

Mr. Winkeljohn introduced item No. 5, and stated that it was part of the financial rollout that he's been working on. He went on to say that using the state board account

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is what is authorized for many Districts recognized throughout the state, and is the only one that is authorized by the State of Florida. Mr. Winkeljohn also stated that it's basically like a savings account and is fully insured.

Mayor Lerner then asked for a motion from the board authorizing that the account to be opened.

On MOTION by Mayor Bell seconded by Commissioner Lago with all in favor, authorizing staff to open a State Board account was approved.

Mayor Regalado made a comment advocating for Amendment 4 coming up in the August 30th election, stating there is an interesting amendment coming up in November that was crafted by FPL and it leaves everything as it is, but Amendment 4 would allow people with solar panels not to pay more taxes because their property values will not go up. Mayor Regalado then asked as a group or individually to advocate for this public opinion.

Mayor Lerner deferred the comment to District counsel.

Mr. Friedman stated that he would look it up, but stated that he was sure that Green Corridor was considered a local government, and are governed by the same rules as cities are with the state law that was passed a few years ago that said we can't provide funds towards a particular ballot question, but there may be another alternative.

Mayor Regalado stated that he was not actually talking about funds, but just a resolution, that the District counsel send as a press release to the media saying that Green Corridor members approve of Amendment 4.

Mr. Friedman stated that would not be a problem, if the board members wanted to adopt a resolution stating that Green Corridor supports Amendment 4 and then opposes whatever the one in November is, then that's fine.

Commissioner Lago stated that Mayor Regalado's comments were on point, but there may be one missing point, which is that a lot of people are not educated in reference to what's actually occurring. So what needs to be done besides approving the resolution, would be to put a very simple blurb together, so it's plain to the people why

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they need to advocate it and support Amendment 4. Commissioner Lago also stated that the City of Coral Gables has a scheduled meeting next week with 8 firms they've researched over the last 5 years that have installed solar panels, subcontractors and contractors in the City of Coral Gables. One of the points of that meeting is to explain the processes that are in place for them to get involved with this campaign and really get out there in the community because they deal with a lot more people on a daily basis. So I think we need to include something very specific and clean that explains that in the resolution, I think that would be very beneficial because it is confusing to people.

*(At this point a lengthy discussion took place between the Board members relating to Solar Power and Amendment 4)*

Mayor Regalado commented that he agreed with Commissioner Lago about having a joint press conference, and doing a press release. He also stated that the board should pass a resolution and have it drafted so it could be sent to the media to put a "bug" in people's ear to say, let's do something about this.

Mayor Bell asked District counsel if he could write up something for the board.

Mr. Friedman, District Counsel stated he would do that and commented that he was already starting to formulate the resolution from the current discussion. He then recited to the board what he had started to create for the resolution in support of Amendment 4 on the August 30, 2016 general election ballot.

Mr. Winkeljohn then asked for a motion for District counsel to draft resolution #2016-11 as a result of the Amendment 4 discussion.

On MOTION by Mayor Regalado seconded by Commissioner Holly with all in favor, authorizing District Counsel to draft resolution #2016-11 in support of Amendment 4 was approved.

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## SIXTH ORDER OF BUSINESS

## Staff Reports

### A. Third Party Administrator

Mayor Lerner introduced the next item of staff reports and deferred to Mr. Spector for his monthly report.

Mr. Spector discussed a couple of items that were not on the agenda before he gave his update on his monthly report to the board. Mr. Spector stated that a small little town named Inglis, Florida voted to join the program, which is outside of the approved tri-county area in Levy County and has a population of approximately 1,000 people. Mr. Spector also commented that many people in Inglis have already started calling to find out about the program and are extremely excited about it. He also stated that perhaps the board would like to vote on having this town join the program either by resolution or by whatever mechanism needs to take place to authorize them to be in the program.

Mr. Winkeljohn stated it would just be a motion authorizing that execution which would be sufficient.

Mr. Spector concurred with that statement and commented that they had already signed a contract, and their mayor signed it as well.

On MOTION by Mayor Bell seconded by Commissioner Lago with all in favor, authorizing staff to proceed with the execution of a contract with Inglis, Florida from Levy County join the Ygrene program as stated on the record was approved.

Mr. Spector's second item was to give an update on who has recently joined the program stating that Broward County had passed it for the entire county, and that Coconut Creek, Lighthouse Point, Oakland Park, Cooper City and Weston had all joined in the past week, and that Sunrise and Plantation were on the agenda. Unfortunately, they were still struggling with the Miami-Dade County cities but believed it was a done deal at this point since Miami-Dade County passed an ordinance 90 days ago and gave staff 90 days to enter into an agreement with the District. Mr. Spector stated that they are trying to make it happen, and that it will be a big milestone if it does happen and a good use of the resolution to help push it.

*(At this point there was a lengthy discussion with comments and questions related to this item from the Board, District Counsel and Mr. Spector)*

Mr. Winkeljohn asked if it was necessary to forward to items No. 8 and 9 to see if Mr. Spector needed action on those items today.

Mr. Spector stated that item No. 9 didn't need action, it was just for informational purposes, and stated to the board that the county was requiring Ygrene as the administrator to enter into a separate agreement with the county to indemnify the county. Then item No. 8, Mr. Spector commented that he believed there was a general consensus of the board to move forward with the county agreement but just needed to deal with the indemnification issue.

Mr. Winkeljohn concurred and no more action was needed at this point.

Mr. Spector then proceeded to give his monthly presentation to the board regarding the status of the program, all the numbers and percentages of the applications, and the dollar amounts.

**B. Attorney**

Mr. Winkeljohn asked Mr. Friedman if he had any report for the board this month.

Mr. Friedman commented he had nothing to report.

**C. Manager**

Mr. Winkeljohn stated under the manager's report he informed the board about what would be coming up for the District and stated that whenever they had the fall meeting, the agenda items that would need to be tackled would be to select an auditor, and also to bring back the management contract which is an annual contract, that would need to be renewed reflecting any changes, which may include a percentage of the contract amount with a cap, or perhaps \$1.00 per contract which covers the same cost, and any feedback from the board would be welcomed on that particular issue.

July 8, 2016

Green Corridor PACE District

**SEVENTH ORDER OF BUSINESS**

**Board Members Requests**

Mayor Lerner asked the board members for any requests. There were no requests at this time. Mayor Lerner commented that the board would need to make a final decision on the date, time and place for the press conference as discussed earlier at this meeting. After input from a few of the board members on their availability it was decided that Mr. Winkeljohn would circulate some dates to the board to coordinate the date.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Agreement between Green Corridor Property Assessment Clean Energy (PACE) District and Miami-Dade County**

*This item was discussed earlier at this meeting.*

**NINTH ORDER OF BUSINESS**

**Consideration of Agreement between Ygrene, as Administrator of Green Corridor Property Assessment Clean Energy District and Miami-Dade County**

*This item was discussed earlier at this meeting.*

**TENTH ORDER OF BUSINESS**

**Adjournment**

Mayor Lerner motioned to adjourn the meeting.

On MOTION by Mayor Lerner seconded by Mayor Bell with all in favor, the Meeting was adjourned.

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

**GREEN CORRIDOR  
P.A.C.E. DISTRICT**

Audit Proposals - Fiscal Years 2016, 2017, 2018, 2019 and 2020

Ranking Scale	Ability of Personnel	Proposer's Experience	Understanding Scope of Work	Ability to Furnish the Require Services	Price	TOTAL
Maximum Points	20	20	20	20	20	100

FEE

Berger, Toombs, Elam, Gaines & Frank Fort Pierce  \$19,350	\$3,750					
	\$3,750					
	\$3,750					
	\$3,975					
	\$4,125					
Carr, Riggs & Ingram Miramar Beach  \$20,000	\$4,000					
	\$4,000					
	\$4,000					
	\$4,000					
	\$4,000					
Grau & Associates Boca Raton  \$16,000	\$3,000					
	\$3,100					
	\$3,200					
	\$3,300					
	\$3,400					
McDirmitt Davis Orlando ** Included quotes for quarterly reports for additional fee \$21,000	\$4,000					
	\$4,100					
	\$4,200					
	\$4,300					
	\$4,400					

**Auditor Selection Evaluation Criteria:**

**1. Ability of Personnel**

**20 Points**

E.g. geographic locations of 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 Districts 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.

**GREEN CORRIDOR P.A.C.E. DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

September 22, 2016



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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

September 22, 2016

Green Corridor P.A.C.E. District  
Attn: District Manager  
5385 N Nob Hill Road  
Sunrise, FL 33351

Thank you very much for the opportunity to present our professional credentials to provide audit services for Green Corridor P.A.C.E. 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 Green Corridor P.A.C.E. 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*. OMB Circular A-133, "Audits of States, Local Government, and Nonprofit Organizations", with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce, / Stuart

Member AICPA

Member AICPA Division For CPA Firms  
Private Companies Practice Section

Member FICPA



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Green Corridor P.A.C.E. District  
September 22, 2016

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 Green Corridor P.A.C.E. 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 67 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 63 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 32 of the 37 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, St. Lucie County, Indian River County and Martin County. We also presently audit over 50 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 26 professional and administrative staff (including 11 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 (CPA)	1
Staff Accountants (2 CPAs)	9
Computer Specialist	1
Paraprofessional	6
Administrative	<u>3</u>
Total – all personnel	27

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 master's 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 Green Corridor P.A.C.E. 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 67 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. As evidence of our stability, we were able to resume business after the 2004 hurricanes within one week after the first hurricane and within three days after the second.

## **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 65 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 350 community development districts, and over 900 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 both OMB A-133 audit criteria and the Single Audit Act Amendments of 1996;
- 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 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 30 is a copy of our most recent Peer Review report. It should be noted that we received an unqualified report.

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

As our firm performs approximately seventy five 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 are equally proud of the fact that the City of Fort Pierce and the Fort Pierce Utilities Authority have received this highest honor in governmental financial reporting for each subsequent fiscal year to the present.

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.

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.

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

Port of the Islands 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

Anthem Park Community Development District  
John Daugirda, Development Planning &  
Financial Group, Inc.  
(407) 644-4381

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

### Community Development Districts

Aberdeen Community Development District

Colonial Country Club Community  
Development District

Amelia Concourse Community Development  
District

Deer Run Community Development District

Anthem Park Community Development  
District

Dovera Community Development District

Arborwood Community Development  
District

Durbin Crossing Community Development  
District

Beacon Lakes Community Development  
District

Eastlake Oaks Community Development  
District

Boggy Creek Community Development  
District

Forest Brooke Community Development  
District

Capron Trail Community Development  
District

Golden Lakes Community Development  
District

Cedar Hammock Community Development  
District

Greyhawk Landing Community  
Development District

Celebration Pointe Community  
Development District

Griffin Lakes Community Development  
District

Cheval West Community Development  
District

Heritage Isles Community Development  
District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Community Development Districts (Continued)

Heritage Lake Park Community Development District	Riverwood Community Development Distric
Heritage Palms Community Development District	Rolling Hills Community Development District
Julington Creek Community Development District	Sampson Creek Community Development District
Lake Bernadette Community Development District	Solterra Resort Community Development District
Live Oak No 2 Community Development District	South Village Community Development District
Magnolia Park Community Development District	Southern Hills Plantation I Community Development District
Midtown Miami Community Development District	St. John's Forest Community Development District
Myrtle Creek Community Development District	Stoneybrook West Community Development District
Narcoossee Community Development District	Terracina Community Development District
Overoaks Community Development District	The Crossings at Fleming Community Development District
Pine Island Community Development District	Turnbull Creek Community Development District
Pine Ridge Community Development District	Valencia Acres Community Development District
Piney-Z Community Development District	Verandahs Community Development Distric
Renaissance Commons Community Development District	Villages of Bloomingdale Community Development District
Reserve Community Development District	Westside Community Development District
Ridgewood Trails Community Development District	Willow Creek Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

Coquina Water Control District	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 Audits in Accordance with OMB Circular A-133,

St. Lucie County, Florida

Members of our audit team have acquired extensive experience from performing or participating in over 1,500 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

Lakewood Ranch Community Development District  
Martin Soil and Water Conservation 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

### 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 \$3,750 for the years ended September 30, 2016, 2017 and 2018, \$3,975 for the year ended September 30, 2019, and \$4,125 for the year ended September 30, 2020. These fees are contingent upon the financial records and accounting systems of Green Corridor P.A.C.E. District being "audit ready". 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 Green Corridor P.A.C.E. District as of September 30, 2016, 2017 and 2018. 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 – 36 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 – 7 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

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

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

#### **Professional Experience**

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

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

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**  
Accounting and Audit Principal

#### **Continuing Professional Education**

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

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

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Manager – 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**

**Rhonda Wigglesworth, CPA**  
Senior Accountant – 17 years

#### **Education**

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

#### **Registrations**

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

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

- ◆ Florida Institute of Certified Public Accountants
- ◆ American Institute of Certified Public Accountants
- ◆ Treasure Coast Builders Association
- ◆ Royal Palms of St. Lucie
- ◆ Member Sunrise Kiwanis of Fort Pierce

#### **Professional Experience**

- ◆ Thirteen years public accounting experience specializing in nonprofit and governmental organizations.
- ◆ Five years private accounting experience in for profit Construction Company.
- ◆ 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*.
- ◆ Conducted audits, reviews, and compilations of private entities and closely held corporations in accordance with Generally Accepted Accounting Principles (GAAP).
- ◆ Managed audit staff overseeing all planning, fieldwork and financial statement preparation of nonprofit, governmental and private entities.

#### **Continuing Professional Education**

- ◆ Ms. Wigglesworth has participated 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**

**Rubiela Mendieta, CPA**  
Staff Accountant – 20 years

#### **Education**

- ◆ University of Miami, MBA with concentration in Accounting and International Business
- ◆ University of Bridgeport – BS – Accounting
- ◆ Panama Canal College – AS Accounting and Business

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Public Accountant – State of NY – New York University
- ◆ Certified Public Accountant – Republic of Panama
- ◆ Certified Fraud Examiner – Association of Certified Fraud Examiner
- ◆ Florida Notary

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

- ◆ American Institute of Certified Public Accountants
- ◆ Association of Certified Fraud Examiners
- ◆ Institute of Internal Auditors
- ◆ Government Finance Officers Association

#### **Professional Experience**

- ◆ Twenty years of public and private accounting and auditing experience specializing in various industries and organizations (public, private nonprofit and governmental).
- ◆ Conducted audits of public and private corporations in accordance with Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).
- ◆ Conducted audits of Federal Entities in accordance with Generally Accepted Governmental Auditing Standards (Yellow Book).
- ◆ Conducted audits, reviews, and compilations of HOA's, Condominiums and other in accordance with Florida Common Interest Realty Association (CIRA) and GAAP.
- ◆ Conducted Compliance and Operation Internal Audits of Federal Government Branch (Panama Canal Commission and local cities).
- ◆ Managed audit staff, overseeing planning, fieldwork and financial statements preparation of private and public entities.

#### **Continuing Professional Education**

Ms. Mendieta has participated 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**

#### **Matthew R. Gonano, CPA**

Senior Accountant – 4 years

#### **Education**

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

#### **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**

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

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

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 4 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**

Staff Accountant – 3 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 – 1 year

#### **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**

**W. Michael Lofley – 1 year**  
Staff Accountant

#### **Education**

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

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non profit entities.
- ◆ Mr. Lofley previously worked as a Staff Accountant in private companies.

#### **Continuing Professional Education**

- ◆ Mr. Lofley participates in numerous continuing education courses and plans on acquiring his CPA.

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

### **Personnel Qualifications and Experience**

**Maritza Ahrens**  
Staff Accountant

#### **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**

- ◆ Ms. Ahrens participates in numerous continuing education courses and plans on acquiring her CPA.

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

### **Personnel Qualifications and Experience**

#### **Jonathan Herman**

Staff Accountant – 3 years

#### **Education**

- ◆ University of Central Florida, B.S. –Accounting
- ◆ Florida Atlantic University, MACC (anticipated graduation – May, 2016)

#### **Professional Experience**

- ◆ Accounting graduate with two and a half years experience 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.

# *Baggett, Reutimann & Associates, CPAs PA*

## Certified Public Accountants

Judson B. Baggett, MBA, CPA, CVA, Partner  
Marci Reutimann, CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
Phone: (813) 788-2155  
Fax: (813) 782-8606

### System Review Report

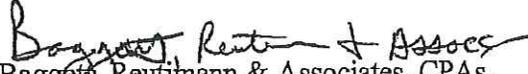
To the Partners  
Berger, Toombs, Elam, Gaines & Frank, CPAs PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 31, 2013

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, 2013. 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](http://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, 2013, 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,

(REGOPR\_REPORT)

**Green Corridor P.A.C.E District  
Request for Proposals for Annual Audit Services**

The Green Corridor P.A.C.E District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2016, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 163.01 for the purpose of financing qualifying improvements in accordance with section 163.08, F.S. The District is located in Miami-Dade County and utilizes inter-local agreements across Florida. The District currently has an operating budget of approximately \$100,000.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. The Audit 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 additional qualification requirements, evaluation criteria and instructions to proposers are available from the District's Manager at the address and telephone number listed below.

Proposers must provide eight (8) copies of their proposals to Green Corridor P.A.C.E District, Attn: District Manager, 5385 N Nob Hill Road, Sunrise, Florida 33351, Telephone (954) 721-8681, in an envelope marked on the outside "Auditing Services, Green Corridor P.A.C.E District." Proposals must be received by 11:00 am. on September 22, 2016, at the offices listed above. Please direct all questions regarding this notice to the Treasurer, Patti Powers at (954) 721-8681.

Patti Powers  
Treasurer

**GREEN CORRIDOR P.A.C.E DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2015  
Miami-Dade County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than 11:00 am, March 13, 2015, at the offices of District Manager, located at 5385 N Nob Hill Road, Sunrise, FL 33351. 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 eight (8) copies 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 – Green Corridor P.A.C.E District" on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

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

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District, Copper Oaks CDD, has 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, plus the lump sum cost of four (4) annual renewals.

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

**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.

**GREEN CORRIDOR P.A.C.E DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

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

(E.g., geographic location 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 or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, 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.

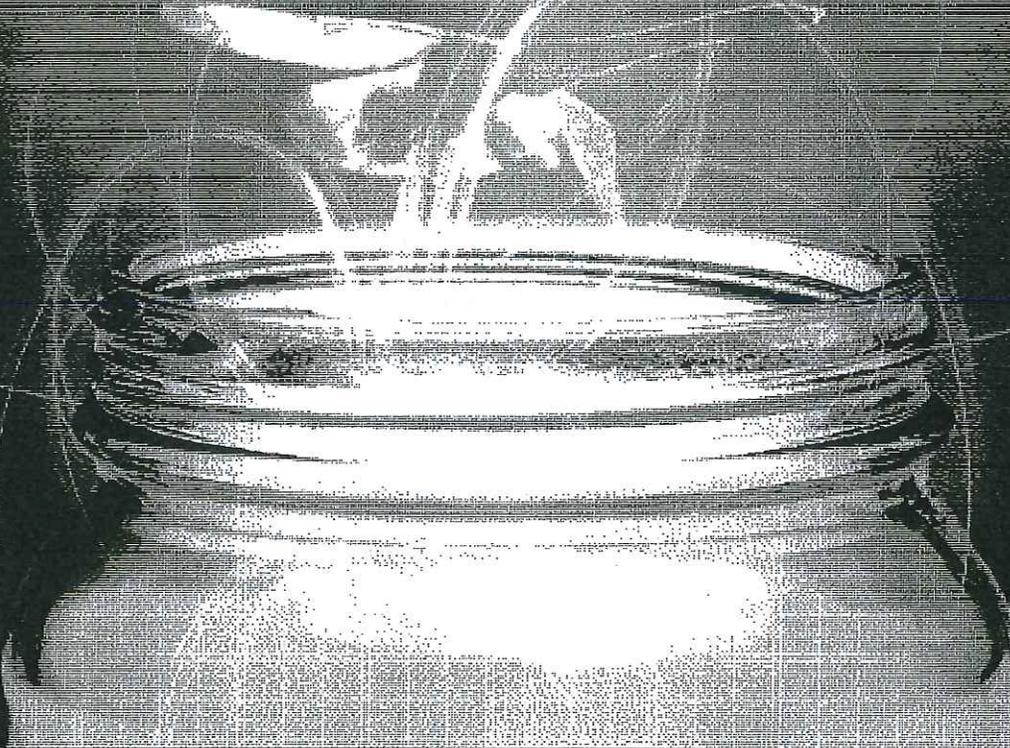
**5. *Price.* (20 Points)**

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



# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*

**PROPOSAL FOR**

**Green Corridor P.A.C.E.  
District**

September 22, 2016

**PROPOSER**

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



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRICpa.com](http://CRICpa.com)

**SUBMITTED BY**

K. Alan Jowers  
Engagement Partner  
[AJowers@cricpa.com](mailto:AJowers@cricpa.com)

Stephen Riggs, IV  
Concurring Partner  
[SCRiggs@cricpa.com](mailto:SCRiggs@cricpa.com)



Dear Audit Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Green Corridor P.A.C.E. 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** **nvestment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

**D** **edicated Team.** CRI's team consists of more than 1,300 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 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

**A** **ctive Partner Participation.** Collectively, our partners deliver expertise derived from more than 4,400 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 225 different 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,  


K. Alan Jowers, 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"><li>• Communicate contemporaneously and directly with management regarding the results of our procedures.</li><li>• Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).</li></ul>

## YOUR SERVICES & FEES

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

SERVICE	CRI FEES				
	2016	2017	2018	2019	2020
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000

An additional \$3,500 will be charged if the District provides for the financing for qualifying energy-related improvements or otherwise implements a qualifying improvements program within the District.

### 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 Green Corridor P.A.C.E. District will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at Green Corridor P.A.C.E. 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



Text CRI to 66866 to receive CRI News and Alerts.

**85,000**  
Clients in all 50 states

**20+**  
Markets

**3**  
Divisions of CRI

- AUDITWERX  
SOC reporting & IT assurance
- CRI CAPITAL ADVISORS  
investment banking
- LEVEL FOUR  
wealth management

plus Canada, Puerto Rico, and overseas military installations

**8**  
Professional Organization Memberships

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

**9**  
Office Locations in States

**1997**  
Year Founded

**1,300+**  
Professionals

**18**  
Years of Consistent Year-Over-Year Growth (since formation)

**225+**  
Partner Designations

26 are different

CPA	CVA	CGFM
CIE	CMA	FAHM
ABV	CAM	MCSE
CFE	MCP	Cr.FA
CFF	CITP	CGEIT
AEP	CFSA	CCIFP
CFE	CISA	CMPE
CFP	CTGA	CISSP
PFS	CRISC	

**Professional Association**

PrimeGlobal

MORE ABOUT PRIMEGLOBAL

320 firms in 87 countries with more than 750 offices, 20,000 people

**200+**  
Partners

**4,400+**  
Partner Years of Experience

**Top 25 CPA Firm in the U.S.**

**CRI** CARR RIGGS & INGRAM  
CPAs and Advisors  
CRIcpa.com

# GOVERNMENT CREDENTIALS

**Audit**  
**420** governmental entities  
 with annual revenues totaling  
**\$21.5** billion

**77** Different Governmental Partner Designations  
 CPA, CGFM, CFP, CFE, CMA, CISA, ECET, CTGA, CFP, CGMA, COAP

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

**1,100+** years of combined partner governmental experience

**Clients** with annual revenues up to  
 School District **\$1** billion  
 Municipality **\$1.2** billion  
 Agencies/Authorities **\$5** billion

**Clients** by entity type

38%	Municipalities
21%	School Districts
15%	Counties
11%	Utilities
14%	Agencies/Authorities

**Spotlighting Our Expertise**

During the 7 years we have worked with Carr, Riggs & Ingram, I have found that their team has tremendous expertise in local government financial operations. They have demonstrated a keen understanding of our risks and worked with our city officials to develop sensible solutions to mitigate those risks. Moreover, they have provided us with a number of suggested "best practices" in day-to-day operations and have helped document the way we do things. I can say without question that Carr, Riggs & Ingram has truly made a measurable difference for the City of Macon and its finance department. I would recommend them for any work for which they are under consideration.

- Gary M. Daniel, Finance Director  
 City of Macon, Georgia

## 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 \$550 million in total revenues.
- Audit clients expending nearly \$7 billion in federal funds annually.

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

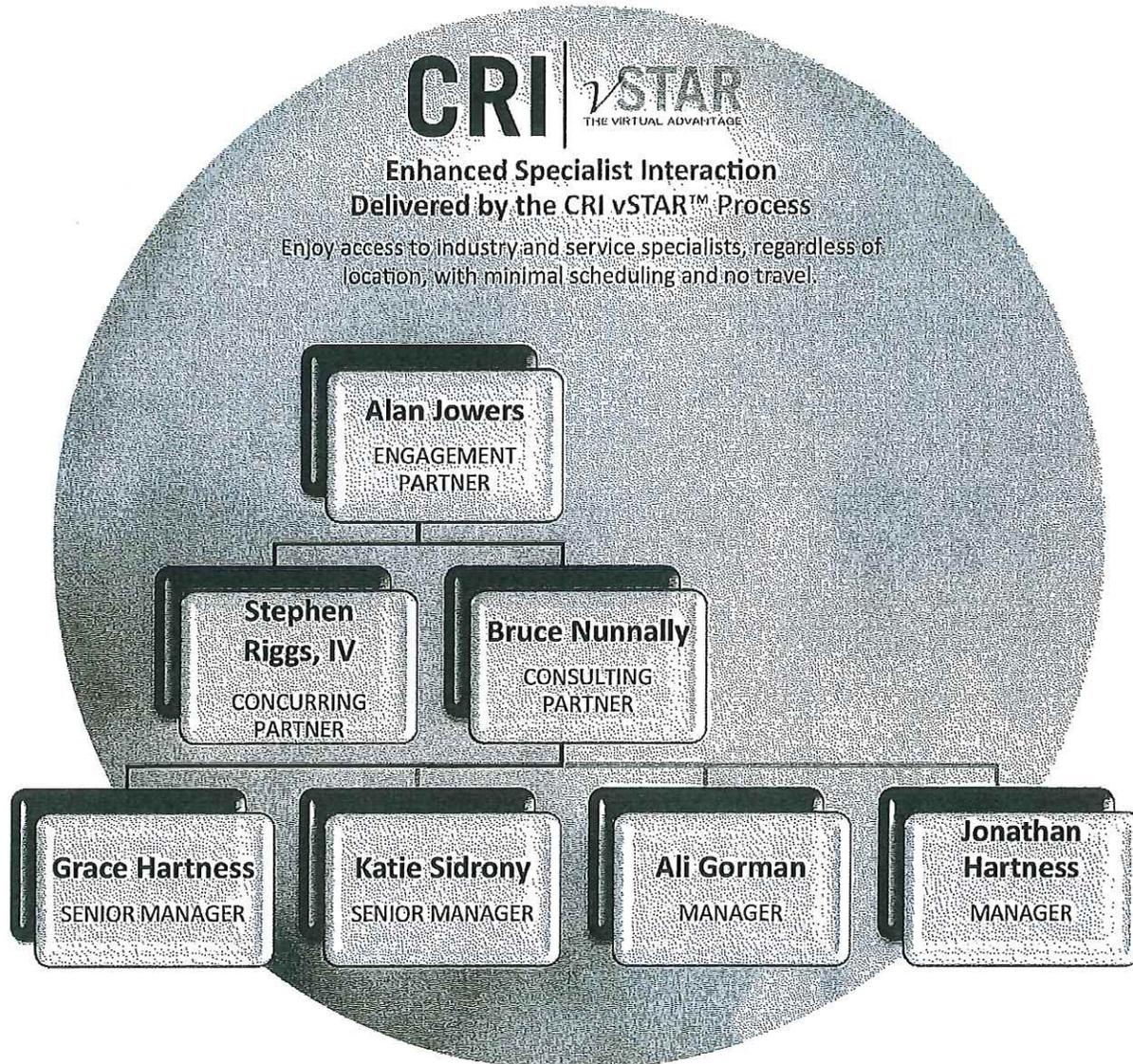
RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li>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



For an example of our team's expertise, watch a CRI video blog by partners Lanny White and Tom Carmichael discussing Governmental Budgeting in Challenging Times. Just snap this QR code with your mobile phone to download or visit [cricpa.com](http://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.

## YOUR SOLUTION TEAM



K. Alan Jowers  
Engagement Partner

(850) 837-3141 phone

AJowers@cricpa.com

### Representative Clients

- Santa Rosa County District School Board
- City of Crestview, Florida
- Okaloosa Gas District
- Santa Rosa Island Authority
- Okaloosa County District School Board
- Celebration Community Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

### Experience

Alan has over 20 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 over 50 audits of local governmental entities, including cities, county school boards, utility districts and Florida community development districts.

Alan is licensed to practice as a certified public accountant in the states of Florida and Georgia. He is a member of the Board of Governors of the Florida Institute of Certified Public Accountants (FICPA). In addition, he is a member of the FICPA's State and Local Governmental Committee and chairs 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 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



Stephen Riggs, IV  
Concurring Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

### Representative Clients

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

### Experience

Stephen has over 13 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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

## YOUR SOLUTION TEAM



Bruce Nunnally  
Consulting Partner

(850) 837-3141 phone

BNunnally@cricpa.com

### Representative Clients

- Okaloosa County Schools
- Pinellas County Schools
- Santa Rosa County School District
- City of Destin
- Destin Fire Control District
- North Bay Fire District
- Ocean City - Wright Fire Control District
- Mid Bay Bridge Authority
- Florida Community Services Corp.

### Experience

Bruce Nunnally has over 30 years of public accounting experience, including over 10 years with the international public accounting firm, Ernst & Young, LLP.

Currently, Bruce serves as **Engagement Partner on 8 significant governmental audit engagements** which encompass 50% of his client responsibility time. Bruce has extensive experience in reviewing financial and internal controls of governmental entities, and serves as **technical reviewer on over 50 governmental audits.**

Bruce is a **nationally sought-after lecturer** and serves as an instructor of accounting and auditing issues for the American Institute of Certified Public Accountants. He has presented accounting and auditing continuing education classes for a quarter of the top 30 CPA firms in the U.S. Before Bruce was recognized as a national speaker, he was awarded by the Florida Institute of Certified Public Accountants as the "Outstanding Discussion Leader" in 2000.

Bruce has been a partner with CRI since its inception.

### Education, Licenses & Certifications

- BS, Accounting, summa cum laude, Harding University
- Certified Public Accountant

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- AICPA Technical Issues Committee – Government Section
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)

## YOUR SOLUTION TEAM



Grace Hartness  
Senior Manager

(850) 837-3141 phone

GHartness@cricpa.com

### Representative Service Areas

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

### Experience

Grace has over 10 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



Katie Sidrony  
Senior Manager

(850) 837-3141 phone

KSidrony@cricpa.com

### Representative Service Areas

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

### Experience

Katie has over 10 years accounting and audit experience with CRI. She is in-charge of fieldwork on audits of clients in a variety of industries including 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 currently supervises engagements 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)

## YOUR SOLUTION TEAM



Ali Gorman  
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 seven 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 performed many single audits of federal grants under OMB Circular A-133.

### 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)

## YOUR SOLUTION TEAM



Jonathan Hartness  
Manager

(850) 837-3141 phone

JHartness@cricpa.com

### Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Non-Profit Organizations

### Experience

Jonathan has over eight years auditing and accounting experience with CRI. He is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governments, condominium and homeowner associations, and small businesses. He is currently the audit manager for approximately 20 community development districts and works with several CDD management companies in the State of Florida.

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

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

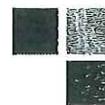
### Education, Licenses & Certifications

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

### Professional Affiliations

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

## DELIVERING QUALITY TO YOU



## 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 23 - 26 for a more detailed description of the relevant approach and methodology.

### ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

### INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

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

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2013 by EideBailly, whose report was the most favorable possible.

In addition, we are registered with the PCAOB and our 2006, 2009, and 2012 PCAOB external inspection reports were also the most favorable possible—no audit deficiencies. The 2012 PCAOB report can be viewed at [http://pcaobus.org/Inspections/Reports/Documents/2013\\_Carr\\_Riggs\\_Ingram\\_LLC.pdf](http://pcaobus.org/Inspections/Reports/Documents/2013_Carr_Riggs_Ingram_LLC.pdf).

# 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.

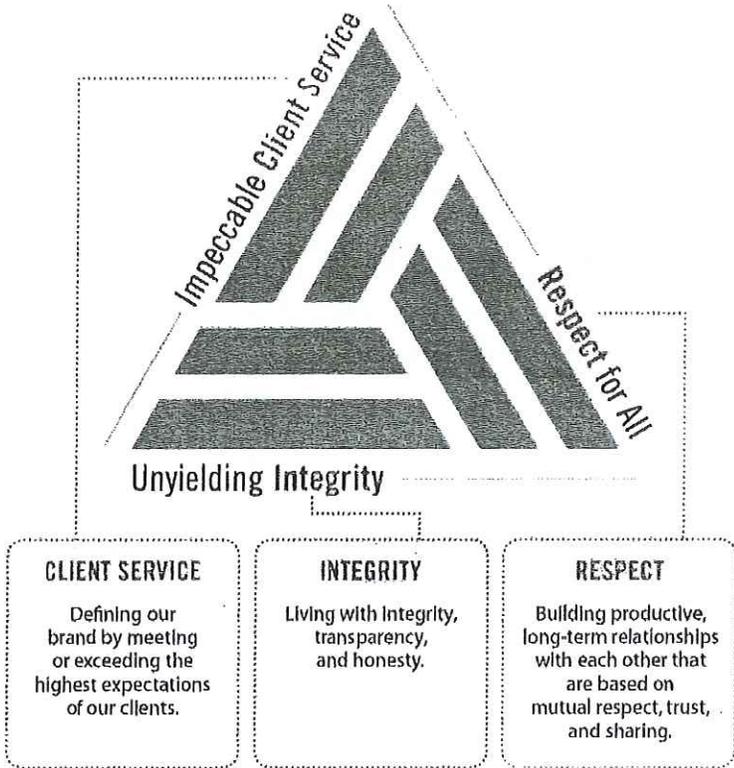
## REASONS TO CHOOSE CRI'S VIRTUAL SMART TECH AUDITS & REVIEWS

- 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

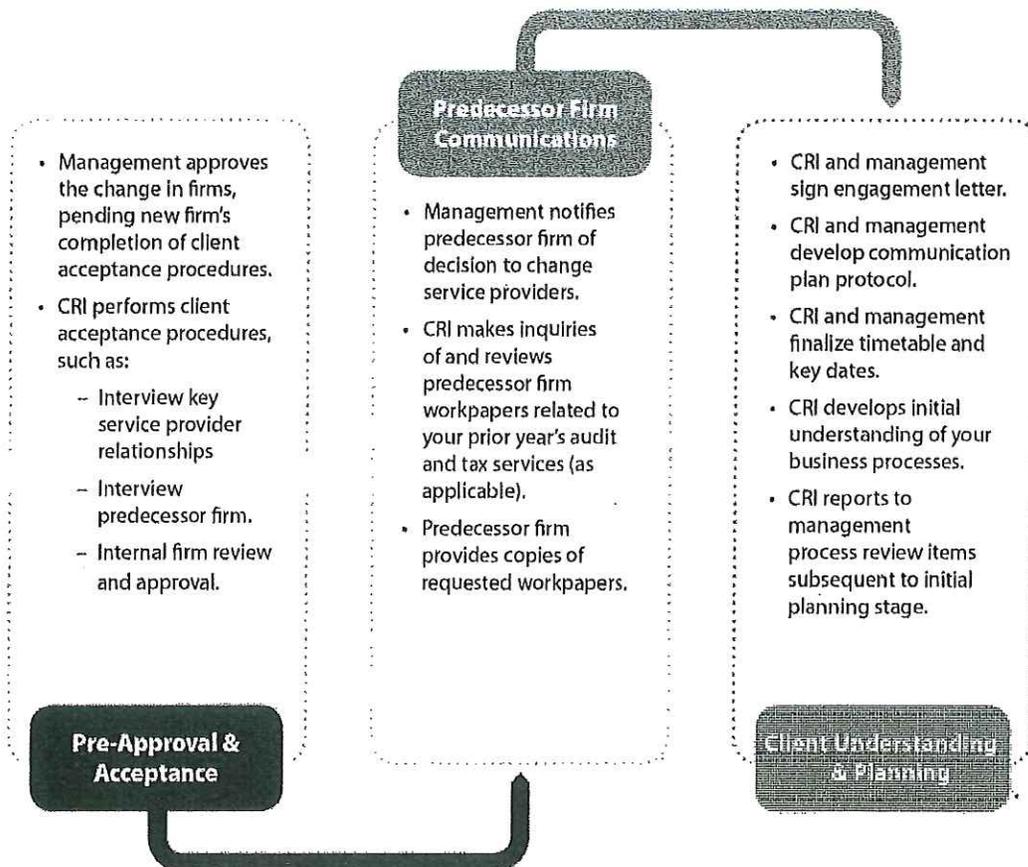
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- 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 Green Corridor P.A.C.E. District's management.

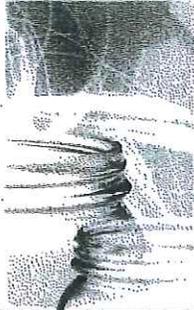
The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:

"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 Olyphant, Chief Financial Officer  
Regional Transportation Authority*

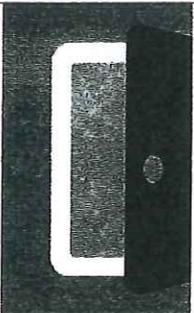


## JOINING OUR CONVERSATION



### 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
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- 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
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- Financial Statement Audits Aren't Designed to Identify Fraud
- You Might Have Money Hiding In Plain Sight

Sign up at [CRIcpa.com](http://CRIcpa.com).



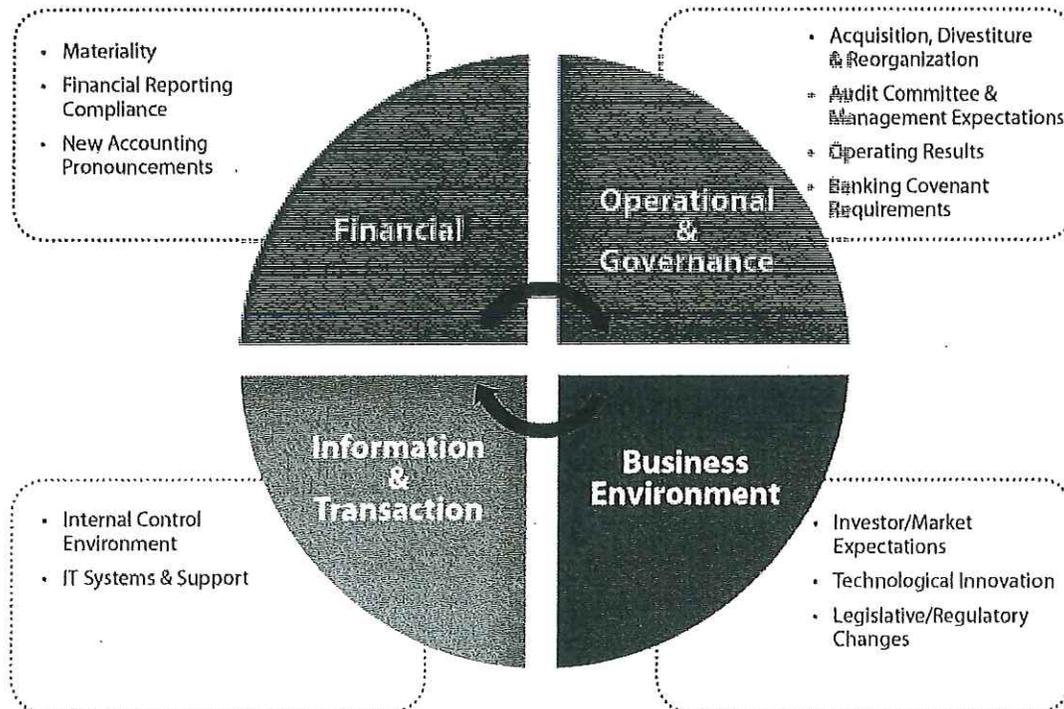
## CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and Green Corridor P.A.C.E. 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:

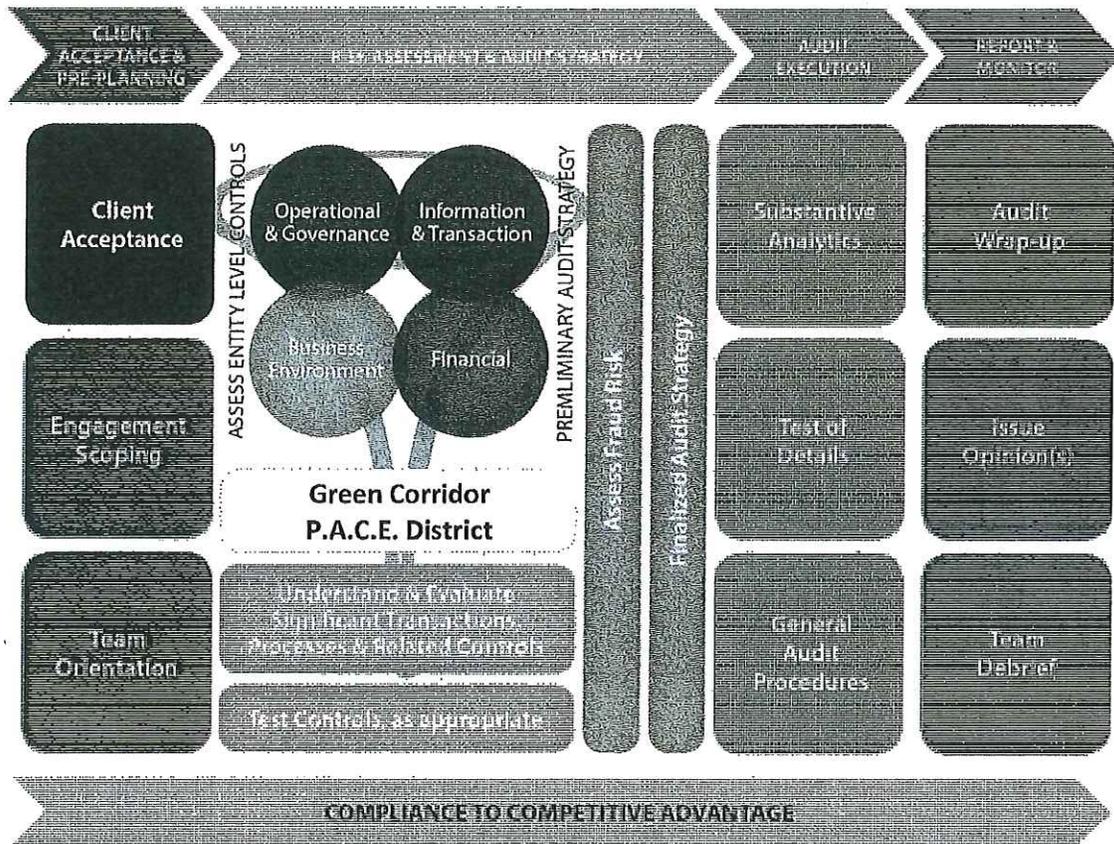
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

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 Green Corridor P.A.C.E. 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 – PEER REVIEW



### System Review Report

January 31, 2014

To the Partners of Carr, Riggs & Ingram, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. 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](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC applicable to non-SEC issuers in effect for the year ended June 30, 2013, 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*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

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

800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7033 | T 612.263.6500 | F 612.263.8600 | EOE

## APPENDIX B – RFP DOCUMENTS

### Green Corridor P.A.C.E District Request for Proposals for Annual Audit Services

The Green Corridor P.A.C.E District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2016, with an option for four additional annual renewals. The District is a local unit of special-purpose government created under Chapter 163.01 for the purpose of financing qualifying improvements in accordance with section 163.08, F.S. The District is located in Miami-Dade County and utilizes inter-local agreements across Florida. The District currently has an operating budget of approximately \$100,000.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. The Audit 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 additional qualification requirements, evaluation criteria and instructions to proposers are available from the District's Manager at the address and telephone number listed below.

Proposers must provide eight (8) copies of their proposals to Green Corridor P.A.C.E District, Attn: District Manager, 5385 N Nob Hill Road, Sunrise, Florida 33351, Telephone (954) 721-8681, in an envelope marked on the outside "Auditing Services, Green Corridor P.A.C.E District." Proposals must be received by 11:00 am. on September 22, 2016, at the offices listed above. Please direct all questions regarding this notice to the Treasurer, Patti Powers at (954) 721-8681.

Patti Powers  
Treasurer



## APPENDIX B – RFP DOCUMENTS

### GREEN CORRIDOR P.A.C.E DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2015  
Miami-Dade County, Florida

#### INSTRUCTIONS TO PROPOSERS

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than 11:00 am, March 13, 2015, at the offices of District Manager, located at 5385 N Nob Hill Road, Sunrise, FL 33351. 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 eight (8) copies 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 – Green Corridor P.A.C.E District" on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

## APPENDIX B – RFP DOCUMENTS

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

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District, Copper Oaks CDD, has 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, plus the lump sum cost of four (4) annual renewals.

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

**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 B – RFP DOCUMENTS

### GREEN CORRIDOR P.A.C.E DISTRICT AUDITOR SELECTION EVALUATION CRITERIA

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

(E.g., geographic location 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 or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, 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.

5. *Price.* (20 Points)

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



**Grau & Associates**

CERTIFIED PUBLIC ACCOUNTANTS

## Proposal to Provide Financial Auditing Services

**GREEN CORRIDOR**

**P.A.C.E. DISTRICT**

Proposal Due: September 22, 2016, 11:00AM

**Submitted to:**

Green Corridor P.A.C.E District  
c/o Government Management Services  
5385 N. Nob Hill Road  
Sunrise, Florida 33351

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
2700 North Military Trail, Suite 350  
Boca Raton, Florida 33431  
Tel (561) 994-9299 / (800) 229-5728  
Fax (561) 994-5823  
[tony@graucpa.com](mailto:tony@graucpa.com) / [www.graucpa.com](http://www.graucpa.com)

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail, Suite 350  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823

September 22, 2016

Green Corridor P.A.C.E District  
c/o Government Management Services  
5385 N. Nob Hill Road  
Sunrise, Florida 33351

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2016, with an option for four additional annual renewals

Grau & Associates (Grau) is pleased to respond to the Green Corridor P.A.C.E 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. **We currently audit the Florida Green Finance Authority, which provides funding to entities for qualifying improvements as defined by Section 163.08 of the Florida Statutes (the "Pace Act").**

**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](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience, and look forward to serving you.

Very truly yours,

Grau & Associates

  
\_\_\_\_\_  
Antonio J. Grau



**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:

<b>Team Member</b>	<b>Total Professional Staff</b>	<b>Total CPAs</b>	<b>Total Government Audit Staff</b>
<b>Partners *</b>	2	2	2
<b>Managers *</b>	3	3	3
<b>Advisory Consultant</b>	1	1	1
<b>Supervisor / Seniors *</b>	4	3	4
<b>Staff Accountants *</b>	5	2	5
<b>Total</b>	<b>15</b>	<b>11</b>	<b>15</b>

**\*ALL FULL TIME EMPLOYEES**

**Compliance with Government Education Requirements**

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

## **Professional Staff Training**

**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.



## 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, 2013 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 compiled with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.*

A handwritten signature in cursive script, reading "Rick Reeder", written over a horizontal line.

*Rick Reeder, Chair  
AICPA Peer Review Board  
2013*

# Partial List of Clients

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

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
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 Isles Community Development District	✓			9/30
Arbor Green Community Development District	✓		✓	9/30
Arlington Ridge 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 Iles Community Development District	✓		✓	9/30
Bahia Lakes Community Development District	✓		✓	9/30
Ballantrae Community Development District	✓		✓	9/30
Ballantrae Hillsborough Community Development District	✓		✓	9/30
Bartram Park Community Development District	✓		✓	9/30
Bartram Springs Community Development District	✓		✓	9/30
Bay Creek Community Development District	✓		✓	9/30
Bay Laurel Community Development District	✓	✓	✓	9/30
Bay Tree Community Development District	✓		✓	9/30
Bayside Improvement Development District	✓		✓	9/30
Baywinds Community Development District	✓			9/30
Beach Community Development District	✓		✓	9/30
Beacon Tradeport Community Development District	✓			9/30
Beeline Community Development District	✓		✓	9/30
Bella Verda East Community Development District	✓			9/30
Bella Verda Lake Community Development District	✓			9/30
Bella Vida Community Development District	✓		✓	9/30
Bellagio Community Development District	✓		✓	9/30
Belmont Community Development District	✓			9/30
Belmont Lakes Community Development District	✓		✓	9/30
Blackburn Creek Community Development District	✓		✓	9/30
Bluewaters Community Development District	✓		✓	9/30
Bobcat Trail Community Development District	✓		✓	9/30
Boggy Creek Community Development District	✓			9/30
Bonnett Creek Resort Community Development District	✓		✓	9/30

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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
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
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 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
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 Cay Community Development District	✓		✓	9/30
Concorde Estates Community Development District	✓			9/30
Concorde Station Community Development District	✓		✓	9/30
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
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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
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
Fleming Island Plantation Community Development District	✓		✓	9/30
Florida Green Finance Authority	✓		✓	9/30

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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
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 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
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 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
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

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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 at Bartram Park Community Development District	✓		✓	9/30
Journey's End Community Development District	✓		✓	9/30
Jurlington Creek Plantation Community Development District	✓			9/30
K-Bar Ranch Community Development District	✓		✓	9/30
Kendall Breeze Community Development District	✓		✓	9/30
Kendall Breeze West Community Development District	✓		✓	9/30
Key Marco Community Development District	✓		✓	9/30
Keys Cove Community Development District	✓		✓	9/30
Keys Cove II Community Development District	✓		✓	9/30
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 Community Development 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
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 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

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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
Miromar Lakes Community Development District	✓			9/30
Montecito Community Development District	✓		✓	9/30
Monterey/Congress Community Development District	✓		✓	9/30
Moody River Estates Community Development District	✓		✓	9/30
Myakka Ranch Community Development District	✓		✓	9/30
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
Oaks ay Shady Creek, The Community Development District	✓		✓	9/30
Oakridge 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
Pal Mar Water Control 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

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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
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
Randal Park Community Development District	✓		✓	9/30
Remington Community Development District	✓			9/30
Renaissance Independent Development District	✓		✓	9/30
Reserve Community Development District	✓			9/30
Reserve 2 Community Development District	✓		✓	9/30
Reunion East Community Development District	✓			9/30

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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
Sabal 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 Creek 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-Dade Venture Development District	✓		✓	9/30
South Fork Community Development District	✓			9/30
South Fork East Community Development District	✓		✓	9/30
South Kendall Community 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
Steven's Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓		✓	9/30
Stonegate Community Development District	✓		✓	9/30
Stoneybrook Community Development District	✓		✓	9/30
Stoneybrook at Venice Community Development District	✓		✓	9/30
Stoneybrook Oaks Community Development District	✓			9/30
Storey Park Community Development District	✓		✓	9/30

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
Summerville 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
Talis Park Community Development District	✓		✓	9/30
Tampa Palms Community Development District	✓		✓	9/30
Tampa Palms Open Space and Transport Community Development District	✓		✓	9/30
Tapestry Bella 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 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
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

# COMMUNITY DEVELOPMENT DISTRICTS

(Continued)

	Governmental Audit	Utility Audit	Current Client	Year End
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 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
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
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
Wynnmere West Community Development District	✓		✓	9/30
<b>TOTAL</b>	<b>417</b>	<b>3</b>	<b>261</b>	

## MUNICIPALITIES OR RELATED COMPONENT UNITS

	Attestation Services	Consulting Services	Governmental Audit	Single Audit	Utility Audit	CAFR	Current Client	Year End
City of Cooper City			✓	✓	✓	✓	✓	9/30
City of Lauderdale			✓	✓	✓	✓		9/30
City of Miami (program specific audit (s) )			✓				✓	9/30
City of North Lauderdale			✓	✓	✓	✓	✓	9/30
City of North Palm Beach (Internal Audit)	✓							9/30
City of Pompano Beach (Joint Venture, 40%)			✓	✓		✓		9/30
City of West Park			✓			✓	✓	9/30
City of Weston			✓			✓	✓	9/30
Town of Cloud Lake			✓				✓	9/30
Town of Davie			✓	✓	✓	✓		9/30
Town of Glen Ridge			✓					9/30
Town of Haverhill			✓				✓	9/30
Town of Highland Beach			✓				✓	9/30
Town of Hillsboro Beach			✓	✓	✓		✓	9/30
Town of Hypoluxo		✓	✓				✓	9/30
Town of Lantana			✓	✓	✓	✓	✓	9/30
Town of Lauderdale by the Sea		✓	✓		✓	✓	✓	9/30
Town of Mangonia Park			✓		✓			9/30
Village of Golf			✓		✓	✓	✓	9/30
Village of Wellington			✓		✓	✓	✓	9/30
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>19</b>	<b>7</b>	<b>10</b>	<b>11</b>	<b>14</b>	

## 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
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>8</b>	<b>4</b>	<b>2</b>	<b>2</b>	

<b>NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE</b>								
	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
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
<b>TOTAL</b>	<b>9</b>	<b>12</b>	<b>5</b>	<b>12</b>	<b>9</b>	<b>13</b>	<b>8</b>	

<b>RETIREMENT PLANS</b>				
	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
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
<b>TOTAL</b>	<b>13</b>	<b>4</b>	<b>7</b>	

# 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
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
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
Pal Mar Water Control District	✓			✓	9/30
Palm Beach Soil and Water Conservation District	✓				9/30
Pinellas Park Water Management District	✓			✓	9/30
Pinetree Water Control District (Broward & Palm Beach Counties)	✓			✓	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
<b>TOTAL</b>	<b>34</b>	<b>3</b>	<b>3</b>	<b>21</b>	

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**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, an audit manager will be available for the engagement and a senior will be assigned to the engagement that will perform the majority of fieldwork. Additional staff are available to assist with the engagement should the need arise.

<b>Name</b>	<b>Years performing government audits</b>	<b>CPE within last 2 years</b>	<b>Professional Memberships</b>
<b>ANTONIO J. GRAU, CPA/CFP/PFS/ABV (Partner)</b>	Over 30	Government Accounting, Auditing: 63 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA FGFOA GFOA
<b>ANTONIO S. GRAU, CPA (Concurring Review Consultant)</b>	Over 40	Government Accounting and Auditing: 32 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA ICPA
<b>RACQUEL MCINTOSH, CPA (Partner)</b>	Over 10	Government Accounting and Auditing hours:61  Accounting, Auditing and Other: 41 hours	AICPA FICPA FGFOA FASD

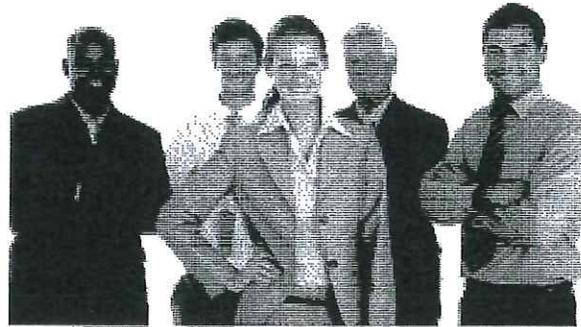
## **POSITION DESCRIPTIONS**

### **Engagement Partner**

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

The Engagement Partner will also be involved in:

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



### **Concurring Review and Advisory Consultant**

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

### **Audit Manager and Senior**

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

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

### **Information Technology Consultants and Personnel**

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

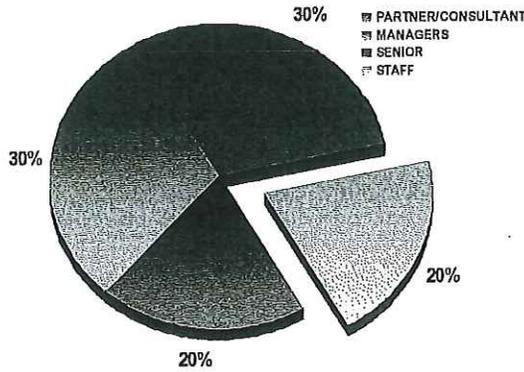
#### **CONTINUITY OF STAFF AND AUDIT TEAM**

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.*

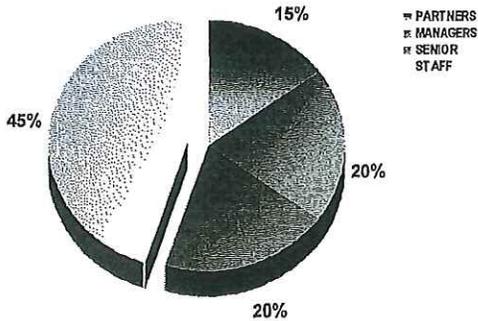
**Grau & Associates**



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

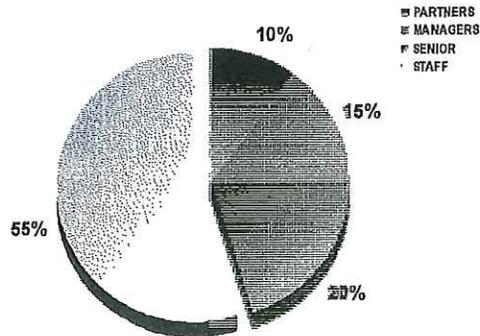
**VS.**

**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/CFP/PFS/ABV, Partner

e-mail: [tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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## Education

Bachelor of Arts, Business Administration, 1983 University of South Florida; Accredited in Business Valuation by the AICPA, 1998; Personal Financial Specialist, 1997

## 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 Facil.	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	63
Accounting, Auditing and Other	62
Total Hours	<u>125</u>

## 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](mailto:asgrau@graucpa.com)

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## 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	<u>62</u>
Total Hours	<u>94</u>

## 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](mailto:rmcintosh@graucpa.com) / 561-939-6669

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## 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	61
Accounting, Auditing and Other	41
Total Hours	<u>102</u>

## 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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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# 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.

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

<b>Trails Community Development District</b>	
Scope of Work	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 2006</b>
Client Contact	<b>William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571</b>

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



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# **Cost of Services**

Our proposed all-inclusive fee for the financial audit for the fiscal year ended September 30, 2016 is \$3,000.

In addition, we propose the following all-inclusive fees for four (4) additional annual renewals as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2017	\$3,100
2018	\$3,200
2019	\$3,300
2020	\$3,400

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



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# **Supplemental Information**

# Specific Audit Approach

## SCOPE / WORK PRODUCTS / RESULTS

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

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

## **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
- Bartram Park Community Development District
- Bartram Springs Community Development District
- Bayside Improvement District
- Baywinds Community Development District
- Beacon Lakes Community Development District
- Beacon Tradeport Community Development District
- Bobcat Trail Community Development District
- Boynton Village Community Development District
- Brandy Creek Community Development District
- Briger Community Development District
- Brighton Lakes Community Development District
- Brooks of Bonita Springs Community Development District
- 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

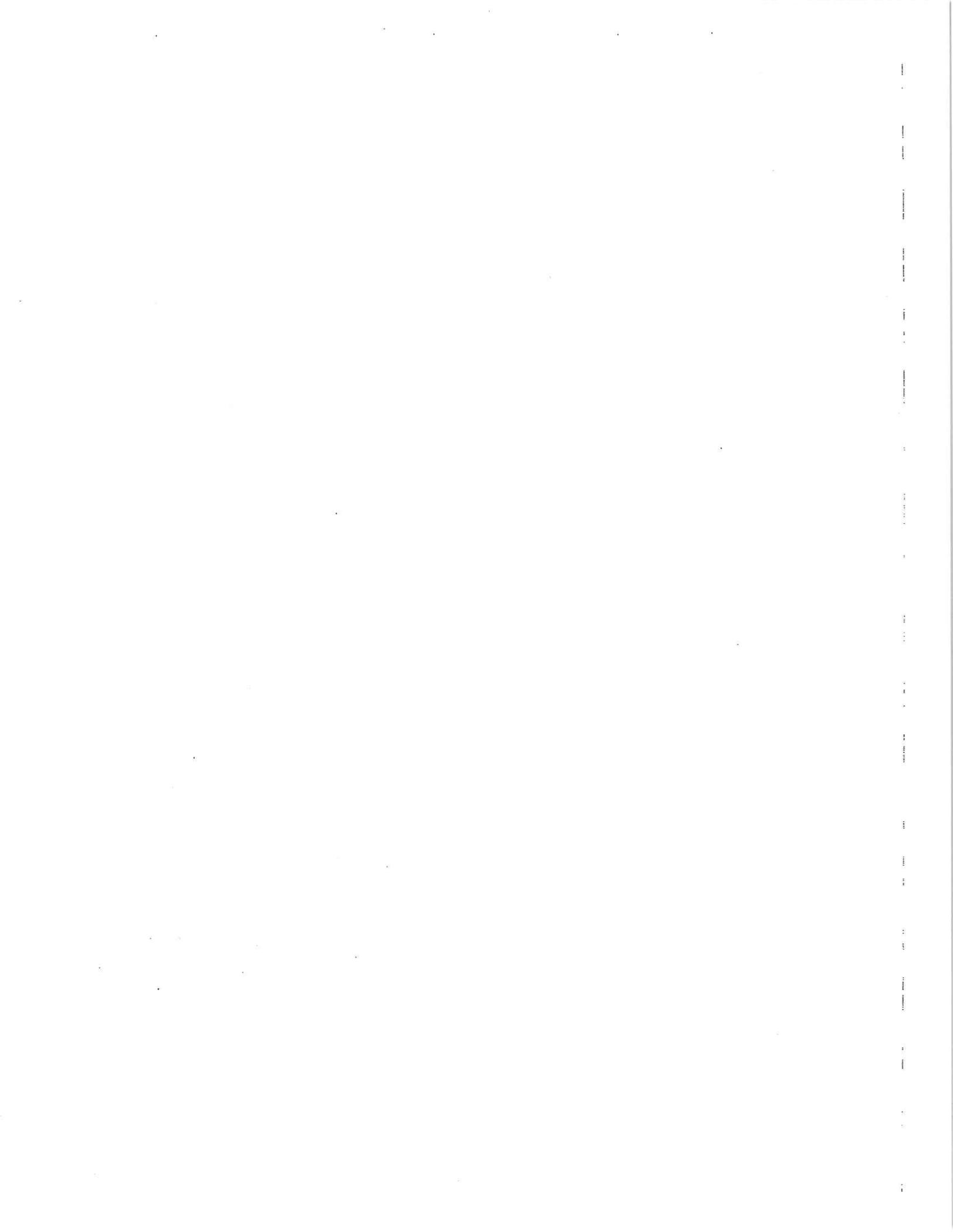
## **ARBITRAGE SERVICES (Continued)**

- 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 Green Corridor P.A,C.E. District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**



**PROPOSAL TO PROVIDE  
AUDITING SERVICES TO THE**

**GREEN CORRIDOR  
P.A.C.E. DISTRICT**

**FOR THE FISCAL YEARS ENDING  
SEPTEMBER 30, 2016  
WITH AN OPTION FOR FOUR ADDITIONAL ANNUAL RENEWALS  
REQUEST FOR PROPOSAL - AUDIT SERVICES**

**September 22, 2016**

**Submitted by:**

**MCDIRMIT  DAVIS**  
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

**934 NORTH MAGNOLIA AVENUE  
SUITE 100  
ORLANDO, FLORIDA 32803  
(407) 615-8215**

**CONTACT: ELDEN McDIRMIT, C.P.A.**

**[emcdirmit@mcdirmitdavis.com](mailto:emcdirmit@mcdirmitdavis.com)**  
**[www.mcdirmitdavis.com](http://www.mcdirmitdavis.com)**

**PROPOSAL FOR AUDIT SERVICES TO  
GREEN CORRIDOR P.A.C.E DISTRICT**

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**LETTER OF INTEREST**

# MCDIRMIT DAVIS

CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

September 22, 2016

Patti Powers, Treasurer  
Green Corridor P.A.C.E District  
5385 N. Nob Hill Road  
Sunrise, Florida 33351

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of the *Green Corridor P.A.C.E District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

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

1. Financial audit as defined in Sec. 11.45(l)(b), Florida Statutes, of the basic financial statements of the *Green Corridor P.A.C.E District* for the fiscal years ending September 30, 2016 with the option for four annual renewals. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
2. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, Section 218.39, Florida Statutes, and the Rules of the Auditor General of the State of Florida.
3. The audit for fiscal year ending September 30, 2016 will be completed no later than May 31, 2017.

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

- We presently audit **fifty three Community Development Districts**, fourteen municipalities and one water authority and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the CAFR for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" for between ten and twenty years. Elden McDirmit is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Mr. McDirmit reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Mr. McDirmit has demonstrated his expertise in governmental accounting and auditing.

MCDIRMIT DAVIS & COMPANY, LLC

934 NORTH MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803  
TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

MEMBERS: PRIVATE COMPANIES PRACTICE SECTION AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's CAFR is linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience, and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. Our firm is independent of the *Green Corridor P.A.C.E District* as defined by *Government Auditing Standards*.
- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 26 people and **10 of those are governmental audit staff**.
- We certify that we do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.

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

Mr. Elden G. McDirmit, partner is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 615-8215.

We would consider it a privilege to serve as the independent auditors for the *Green Corridor P.A.C.E District*.

Sincerely,

McDIRMIT DAVIS & COMPANY, LLC



Elden McDirmit, C.P.A.

## COMPANY BACKGROUND

**Company Background**

**Description and History of Audit Firm**

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

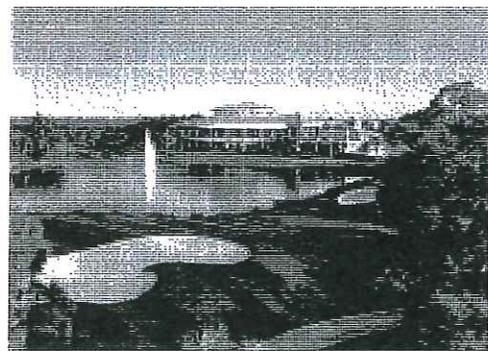
Our firm now consists of the following staff:

Partners	4
Managers	3
Seniors/Supervisors	4
Staff Accountants/Paraprofessionals	12
Support Staff	2
Information Systems	
Technology Staff	<u>1</u>
	<u>26</u>

The total number of governmental audit staff is ten (10). We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2008-2014 is as follows:

- **Fifty three Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- City of Winter Springs, Florida \*
- City of Ocoee, Florida \*
- City of Longwood, Florida \*
- City of Lake Mary, Florida\*
- City of Belle Isle, Florida \*
- City of Mascotte, Florida
- City of Tavares, Florida \*
- Town of Windermere, Florida
- City of Clermont, Florida \*
- City of Maitland, Florida \*
- City of Oviedo, Florida\*
- City of Inverness, Florida\*
- City of Orange City, Florida\*



• These entities are presently clients of McDirmitt Davis & Company, LLC

\* These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

## Engagement Team

The following supervisory people will work on the audit:

- Elden McDirmit, C.P.A., engagement partner
- Kelly Leary, C.P.A., review partner
- Tammy Campbell, C.P.A., director of audit services
- Gina Kleindorfer, IT specialist



All of the above people have considerable experience on governmental audit engagements. Resumes detailing their experience follow on pages 8 through 11. All supervisory personnel assigned to the audit, except the IT Professional, are Certified Public Accountants. The engagement partner and audit director will be assigned to audit on a full-time basis.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants. Our policy is to assign staff accountants to the same audit each year, but rotate the areas they work on. We will notify the District prior to assigning new staff to the audit.

## License to Practice in Florida

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

## Governmental Audit Quality Center

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

## External Quality Control Review

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

### **External Quality Control Review - Continued**

On our most recent peer review performed in 2014, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

### **Federal or State Reviews**

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

### **Other Services Provided**

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

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

**PEER REVIEW LETTER**



Gregory, Sharer & Stuart, P.A.  
Certified Public Accountants and Business Consultants

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System Review Report

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

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2014. 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](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.  
October 16, 2014

100 Second Avenue South • Suite 600 • St. Petersburg,  
Florida 33701-4336 727/821-6161 • FAX 727/822-4573

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

### Continuing Education

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

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



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

### Information Technology

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

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment. We understand that every business has different requirements when it comes to IT systems. To help you find the best IT system to suit your needs, our IT Specialist will evaluate your network and provide a comprehensive solution.

### Records Retention

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

## EXPERIENCE



**Resume - Elden G. McDirmit, CPA**  
**Engagement Partner**

**Education, Certifications, and Licenses**

- B.S. Degree in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida, 1978
- CEA, Certified of Education Achievement from AICPA in Governmental accounting and auditing

**Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- FICPA Peer Review Committee
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Past Chairman of the Orange County Housing Finance Authority, which has authority to issue revenue bonds to address the needs of Orange, Seminole, Lake and Osceola Counties.

**Continuing Professional Education**

Elden has completed over 80 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

**Experience**

- Elden started the firm McDirmit Davis & Company in 1984 and began the audit of the City of Ocoee in 1985 and City of Tavares in 1988. The firm still performs audits of both these cities.
- He has assisted municipalities with the issuance of comfort letter and consent letters in conjunction with the issuance of tax-exempt bonds.

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

- **Sun'n Lake of Sebring Improvement District**
- **Over 53 Community Development Districts**
  - City of Umatilla
  - City of Ocoee
  - City of Longwood
  - City of Maitland
  - City of Winter Springs
  - City of Oviedo
  - City of Lake Mary
  - City of Belle Isle
  - City of Clermont
  - City of Mascotte
  - Town of Windermere
  - Homosassa Water District
  - City of Tavares



**Resume - Kelly D. Leary, CPA**  
**Review Partner**

**Education, Certifications, and Licenses**

- B.S. Degree in Accounting, University of Hawaii
- CPA, Certified Public Accountant - Florida, 1983
- CPA, Certified Public Accountant - California, 1980

**Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- FICPA State and Local Government Committee
- Board of Directors of Fairwinds Credit Union

**Continuing Professional Education**

Kelly has completed over 80 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

**Experience**

- Kelly has 28 years of governmental accounting and auditing experience and has been with McDirmit Davis and Company since 1991. She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.
- She has written articles for the magazine Florida CPA Today relating to governmental pension plans and single audits.
- For many years she has been on a subcommittee that has revised Compliance Auditing in Florida, an FICPA Practice Aid.
- She has assisted municipalities with the issuance of comfort letter and consent letters in conjunction with the issuance of tax-exempt bonds.

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

- City of Winter Springs
- City of Oviedo
- City of Umatilla
- City of Ocoee
- City of Longwood
- City of Maitland
- Sanford Airport Authority
- **Various Community Development Districts**
- City of Lake Mary
- City of Tavares
- City of Belle Isle
- City of Clermont
- City of Mascotte
- Town of Windermere
- Homosassa Water District

**Resume - Tammy Campbell, CPA**  
**Director of Audit Services**

**Education, Certifications, and Licenses**

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

**Affiliations and Community Involvement**

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

**Continuing Professional Education**

Tammy has completed over 80 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

**Experience**

- Tammy has over ten (10) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

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

- **Over 50 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- Sanford Airport Authority
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Maitland
- City of Mascotte
- Homosassa Water District
- City of Inverness

**Resumé - Gina Kleindorfer**  
**Information Technology Specialist**

**Education, Certifications, and Licenses**

- Associates Degree, Indiana University

**Experience**

- Gina is an IT Professional with over 25 years' experience, directing a broad range of corporate IT security initiatives while participating in planning, analyzing, and implementing solutions in support of business objectives. She has provided comprehensive secure network design, system analysis and full lifecycle project management. Gina has hands-on experience leading all stages of system development, including design, architecture, testing and support. Her outstanding project and program leadership allows her to be able to coordinate and direct all phases of projects.

**Key Skills**

- Network & System Security
- Risk Management
- Authentication & Access Control
- Solutions Design/Delivery
- Project Management
- Implementation Planning
- End-user Training
- Staff Leadership/Mentoring
- System Administration
- Application Management
- User Requirements Analysis
- Help Design/Technical Support

**Technology Summary**

Security Technologies: Anti-Virus Tools; Disaster Recovery, Network Administration; PCI security standards

Systems: Windows (all)

Networking: LANs, WANs, VPNs, Routers, Firewalls, TCP/IP

**References of Governmental Accounting Experience:**

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Engagement Stockholder</u>	<u>Total Hours</u>	<u>Years</u>
<p>Ms. Tanya Cannady Sun'n Lake of Sebring Improvement District 5306 Sun'n Lake Blvd. Sebring, FL 33872 <a href="mailto:tcannady@snldistrict.org">tcannady@snldistrict.org</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	<p>Elden McDermitt</p>	<p>210</p>	<p>2011 to Present</p>
<p>Mr. Joe Kennedy Rizzetta &amp; Company 3434 Colwell Ave. Suite 200 Tampa, Florida 33614 (813) 933-5571</p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit of twenty six (26) CDD's</li> </ul>	<p>Elden McDermitt</p>	<p>780</p>	<p>2008 to Present</p>
<p>Mr. James Ward JPWard and Associates, LLC 2041 NE 6<sup>th</sup> Terrace Wilton Manors, Florida 33305 <a href="mailto:ward9490@comcast.net">ward9490@comcast.net</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit of three (4) CDD's</li> </ul>	<p>Elden McDermitt</p>	<p>120</p>	<p>2010 to Present</p>
<p>Mr. Jim Gleason, City Mgr. City of Mascotte 100 East Myers Blvd. Mascotte, FL 34753 (352) 429-3341 <a href="mailto:jim.gleason@cityofmascotte.com">jim.gleason@cityofmascotte.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	<p>Elden McDermitt</p>	<p>150</p>	<p>2000 to Present</p>
<p>Mr. Darrin Mossing GMS <a href="mailto:dmossing@gmstnn.com">dmossing@gmstnn.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit of eleven (11) CDD's</li> </ul>	<p>Elden McDermitt</p>	<p>350</p>	<p>2010 to Present</p>

**References of Governmental Accounting Experience - Continued:**

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Engagement Stockholder</u>	<u>Total Hours</u>	<u>Years</u>
Mr. John Williams, City Administrator City of Longwood, Florida 175 W. Warren Avenue Longwood, FL 32750 <a href="mailto:jwilliams@longwoodfl.org">jwilliams@longwoodfl.org</a>	<ul style="list-style-type: none"> <li>• Annual Financial &amp; Compliance Audit (Single Audit) and preparation of CAFR</li> <li>• Received GFOA's "Certificate of Achievement"</li> </ul>	Kelly Leary	250	1991 to 1993 and 1997 to Present
Mr. Robert Smith, Town Mgr. Town of Windermere 614 Main Street Windermere, FL 34786 (407) 876-2563 <a href="mailto:rsmith@town.windermere.fl.us">rsmith@town.windermere.fl.us</a>	<ul style="list-style-type: none"> <li>• Annual Financial &amp; Compliance Audit and preparations of Financials</li> </ul>	Kelly Leary	150	2000 to Present
Ms. Lori Houghton, Fin. Dir. City of Tavares, Florida P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 <a href="mailto:lhoughton@tavares.org">lhoughton@tavares.org</a>	<ul style="list-style-type: none"> <li>• Annual Financial &amp; Compliance Audit (Single Audit)</li> <li>• Received GFOA's "Certificate of Achievement"</li> <li>• Utility and Franchise Tax Audits</li> </ul>	Kelly Leary	250	1988 to Present
Ms. Wanda Horton, Fin. Dir. City of Ocoee, Florida 150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3100 <a href="mailto:wandah@ci.ocoee.fl.us">wandah@ci.ocoee.fl.us</a>	<ul style="list-style-type: none"> <li>• Annual Financial &amp; Compliance Audit (Single Audit) and preparation of CAFR</li> <li>• Received GFOA's "Certificate of Achievement"</li> </ul>	Elden McDirmit	350	1985 to Present
Ms. Dianne Holloway, Fin. Dir. City of Lake Mary, Florida 100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1409 <a href="mailto:dholloway@lakemaryfl.com">dholloway@lakemaryfl.com</a>	<ul style="list-style-type: none"> <li>• Annual Financial &amp; Compliance Audit</li> <li>• Received GFOA's "Certificate of Achievement"</li> </ul>	Kelly Leary	200	1997 to Present

**References of Governmental Accounting Experience - Continued:**

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Engagement Stockholder</u>	<u>Total Hours</u>	<u>Years</u>
Mr. Shawn Boyle, Fin. Dir. City of Winter Springs, Florida 1126 E. State Road 434 Winter Springs, FL 32708 (407) 971-5544 <a href="mailto:sboyle@winterspringsfl.org">sboyle@winterspringsfl.org</a>	<ul style="list-style-type: none"> <li>• Annual Financial &amp; Compliance Audit and preparation of CAFR</li> <li>• Received GFOA's "Certificate of Achievement"</li> </ul>	Kelly Leary	400	2000 to Present

## SERVICE APPROACH

## Service Approach

Our audit will be segmented as follows:

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

### Phase 1: Audit Planning

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

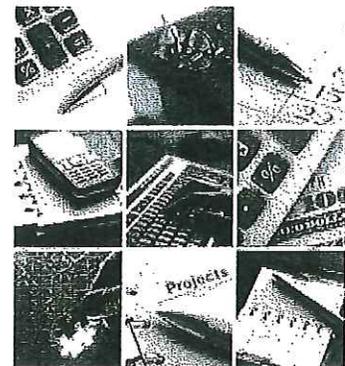
We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of SAS 94 *The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit*. We will also gather information to identify fraud risks as required by SAS 99 *Consideration of Fraud in a Financial Statement Audit*.

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

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

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

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



## **Service Approach - Continued**

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

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

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

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

Prior to starting year-end substantive testing, we will have a pre-audit meeting with the District Manager. We plan to use an audit director for the audit. The partner or director will always be in the field to supervise the work.

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

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

**Service Approach - Continued**

**Phase 4: Reporting**

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

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

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

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

**COST PROPOSAL**

**Cost Proposal**

We understand the requested services include audits of the District's financial statements for the term of five years, beginning with the year ended September 30, 2016. The audits will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

Fees include all services, including but not limited to out-of-pocket expenses, meals and lodging, transportation, printing and binding, telephone, fax and copies. Invoices will be submitted as work progresses on each phase of the audit.

<b><u>Audit fees (All-Inclusive)</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>
Total audit fee	\$4,000	\$4,100	\$4,200	\$4,300	\$4,400
Fee (per quarter) for quarterly reports	\$500	\$500	\$510	\$510	\$510
Total annual fees including 4 quarterly reports	\$6,000	\$6,100	\$6,240	\$6,340	\$6,440



**Governmental Management Services - South Florida, LLC**

*Serving Florida's New Communities*

September 30, 2015

Green Corridor District Board:

The District Management agreement when approved anticipated significant growth and work load for execution of the Financial Agreements. Beginning in March of 2016 the contract execution role has grown from an average of 100 contracts a week to over 500 contracts per week.

The processing impact at this rate generates a little more than 4 staff members (one executive and three notaries) one hour per 100 contracts to process. To absorb this our blended staff costs are \$50 an hour. This translates to \$2.00 per contract.

I propose, as a scalable solution, that GMS be authorized to invoice \$1.50 per executed contract (discounted) to cover the growth and steady state that is anticipated in the next two years and retroactively to March 2016. With our annual fee of \$12,000 based on administration and financial services we propose no change to current contractual conditions.

Contracts and fee generation proposal:

Month	Contracts	Fees
March	764	1,146.00
April	932	1,398.00
May	1,184	1,776.00
June	1,284	1,926.00
July	1,686	2,529.00
August	2,155	3,232.50
<b>Total</b>		<b>\$ 12,007.50</b>

Sincerely,

Paul Winkeljohn

Green Corridor, Executive Director

RESOLUTION 2017-01

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the "Board", of the Green Corridor P.A.C.E. District, hereinafter referred to as "District", adopted a General Fund Budget for fiscal year 2016, and

**WHEREAS**, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GREEN CORRIDOR P.A.C.E. DISTRICT TO THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit "A" attached.
2. This resolution shall become effective this 4<sup>th</sup> day of November, 2016 be reflected in the monthly and fiscal Year End 9/30/16 Financial Statements and Audit Report of the District.

*Green Corridor P.A.C.E. District*

by: \_\_\_\_\_  
Chairman

Attest:

by: \_\_\_\_\_

# Green Corridor

P.A.C.E. District

FY2016

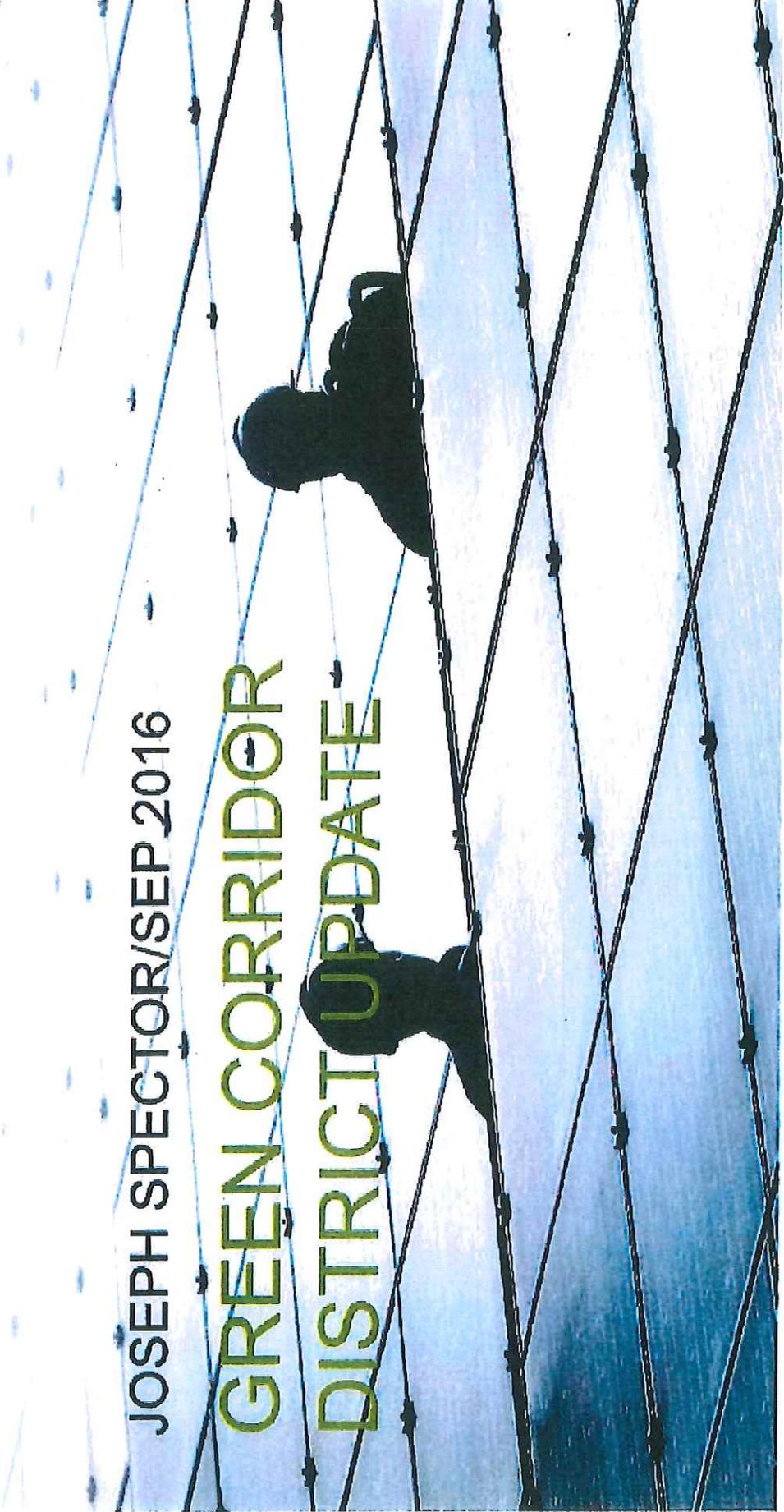
## Budget Amendment - General Fund Resolution 2017-01

<u>Description</u>	<u>Adopted Budget FY2016</u>	<u>Proposed Increase/ (Decrease)</u>	<u>Amended Budget FY2016</u>
<b>Revenues</b>			
District Recovery Fees	\$68,600	\$20,275	\$88,875
Interest Income	\$0	\$67	\$67
<b>Total Revenues</b>	<b>\$68,600</b>	<b>\$20,342</b>	<b>\$88,942</b>
<b>Expenditures</b>			
Attorney	\$5,000	\$25,000	\$30,000
Annual Audit	\$4,000	(\$4,000)	\$0
Management Fees	\$12,000	(\$3,500)	\$8,500
Telephone	\$50	\$0	\$50
Postage	\$125	\$0	\$125
Insurance	\$5,500	(\$2,900)	\$2,600
Printing & Binding	\$750	\$0	\$750
Legal Advertising	\$3,500	\$300	\$3,800
Other Current Charges	\$500	\$0	\$500
Website Compliance	\$500	\$0	\$500
Office Supplies	\$100	\$0	\$100
Dues, Licenses & Subscriptions	\$175	\$0	\$175
<b>Total Expenditures</b>	<b>\$32,200</b>	<b>\$14,900</b>	<b>\$47,100</b>

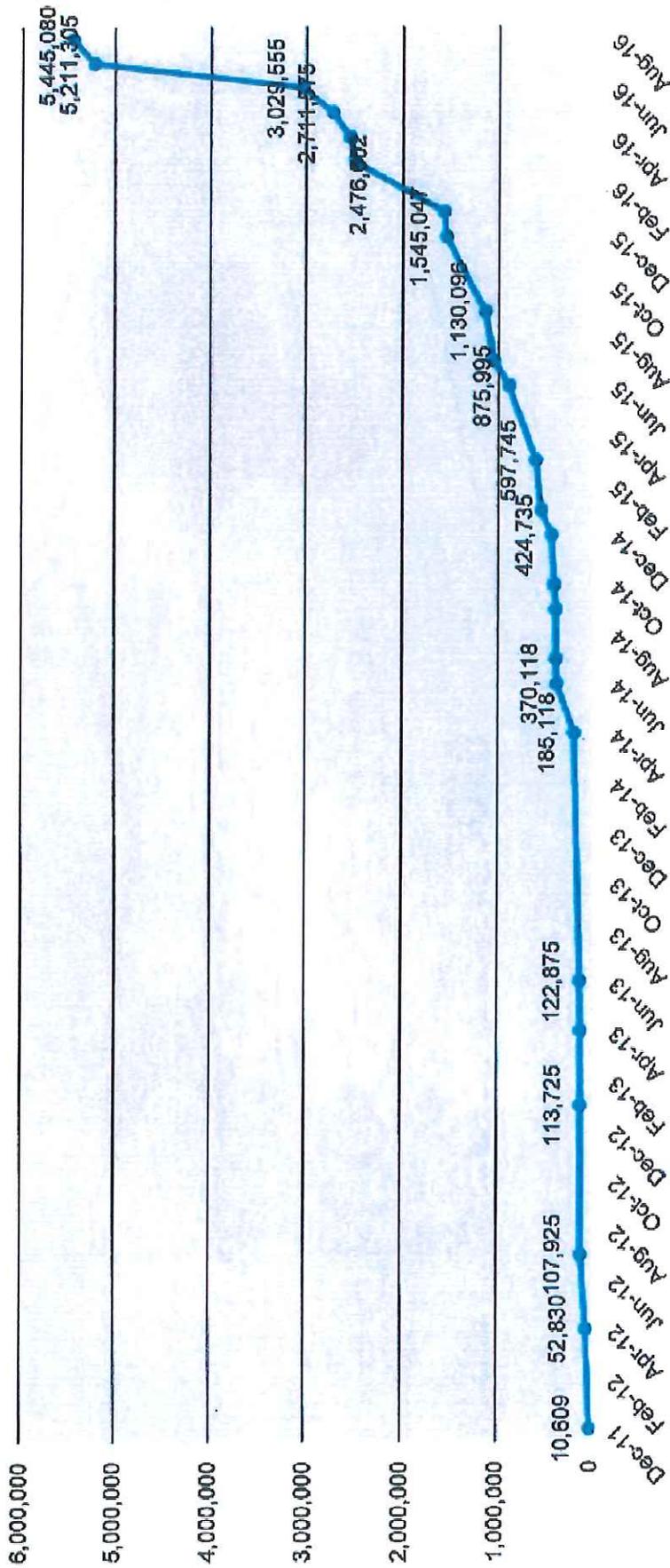


JOSEPH SPECTOR/SEP 2016

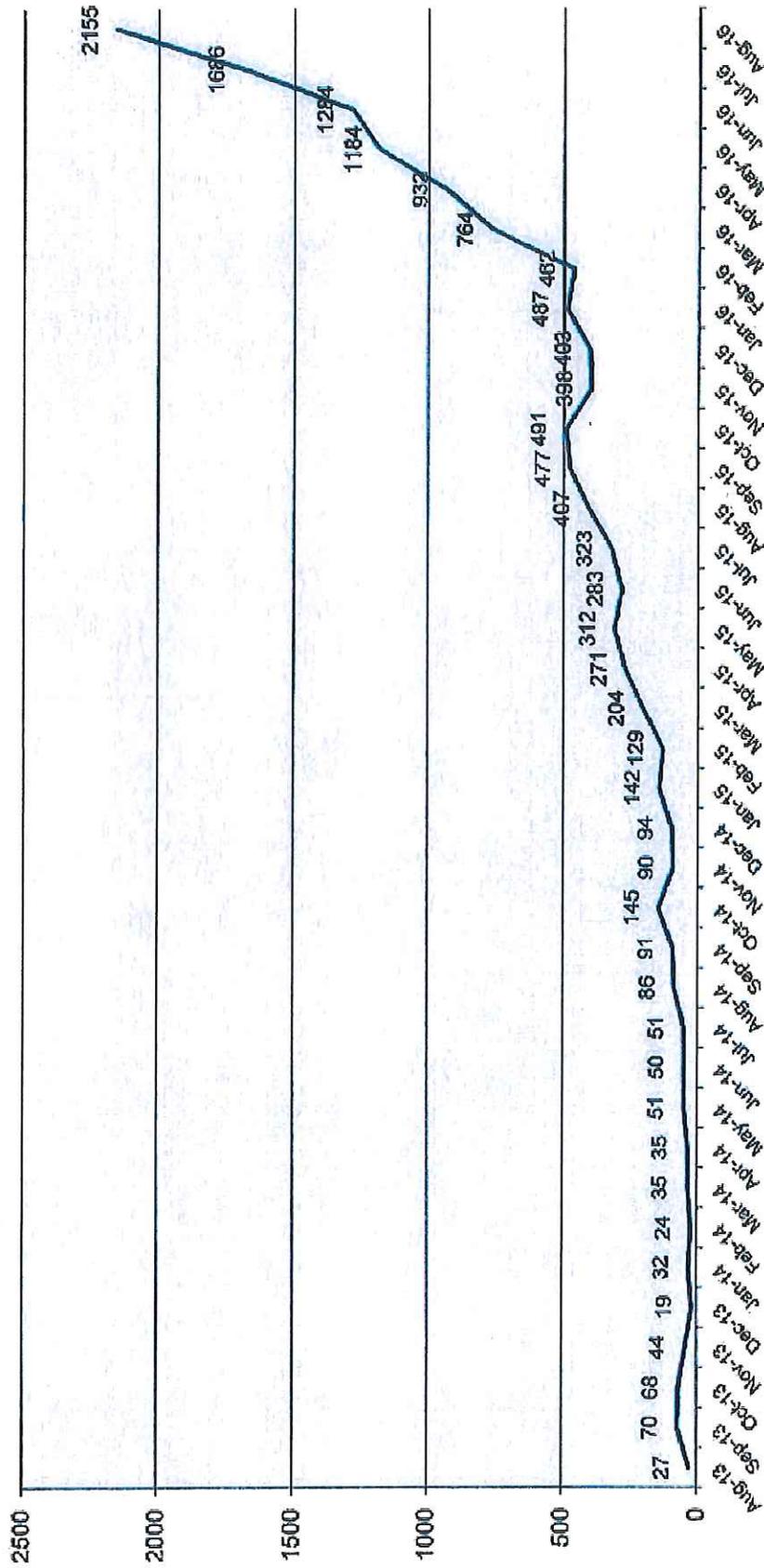
# GREEN CORRIDOR DISTRICT UPDATE



### Cumulative District Size



## Applications 2013-2016



**Applications to date: 13,806**

# APPLICATIONS BY COUNTY 2016



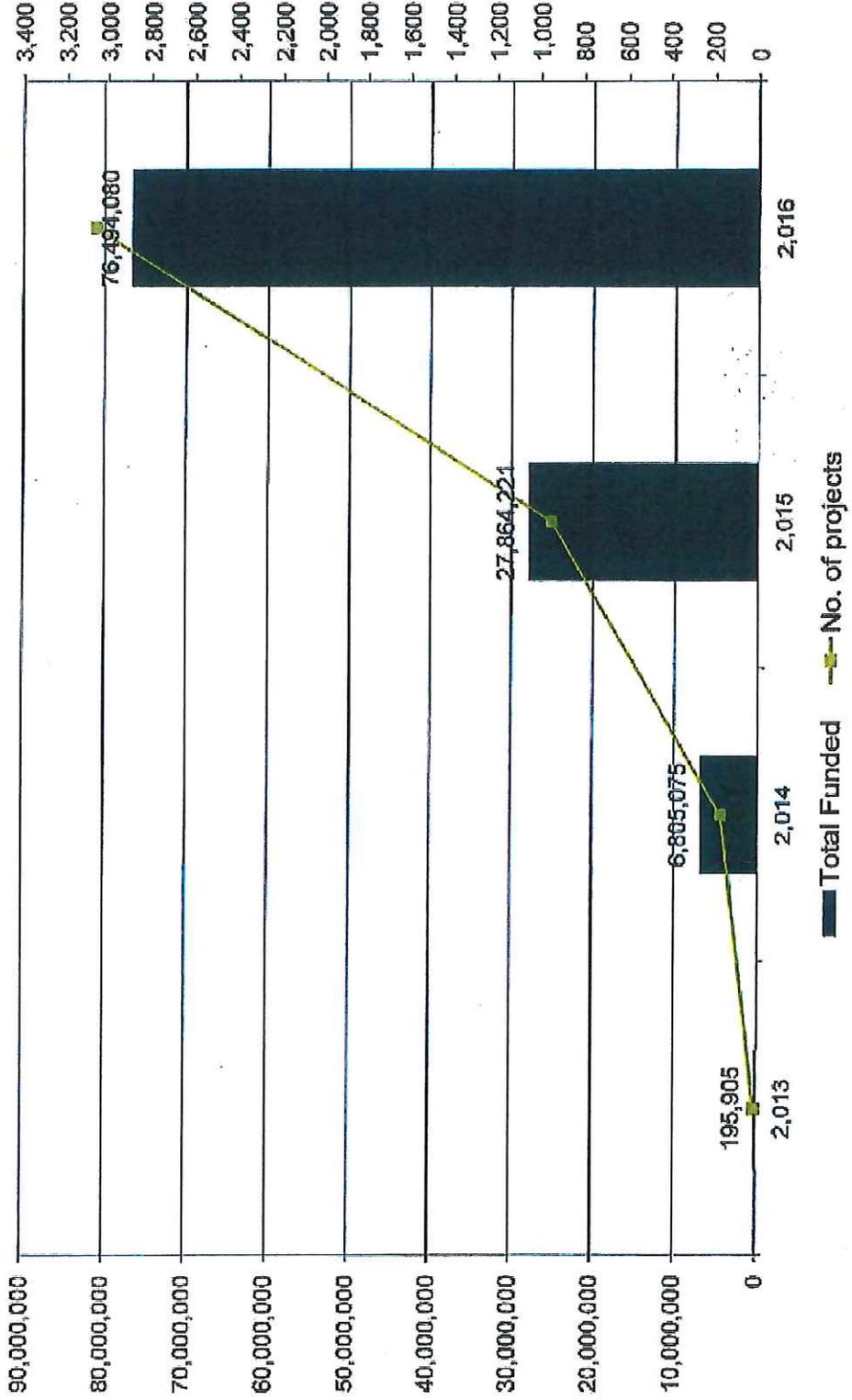
County	January	February	March	April	May	June	July	August	Total
ALACHUA				18	14	31	15	20	98
BROWARD	154	144	326	443	533	670	751	857	3878
MIAMI-DADE	333	318	438	471	636	562	880	1225	4863
ORANGE					1	21	23	17	62
PASCO							17	36	53
<b>Total</b>	<b>487</b>	<b>462</b>	<b>764</b>	<b>932</b>	<b>1184</b>	<b>1284</b>	<b>1686</b>	<b>2155</b>	<b>8954</b>

City	January	February	March	April	May	June	July	August	Total
CORAL GABLES	14	11	22	14	28	31	21	22	163
CUTLER BAY	39	37	45	49	47	40	42	45	344
MIAMI	48	38	77	108	126	88	82	83	650
MIAMI SHORES	10	9	18	9	22	16	9	8	101
PALMETTO BAY	19	19	25	30	21	22	31	24	191
PINECREST	9	3	10	7	11	13	10	9	72
SOUTH MIAMI	3	5	7	5	5	5	6	7	43
<b>Total</b>	<b>142</b>	<b>122</b>	<b>204</b>	<b>222</b>	<b>260</b>	<b>215</b>	<b>201</b>	<b>198</b>	<b>1564</b>

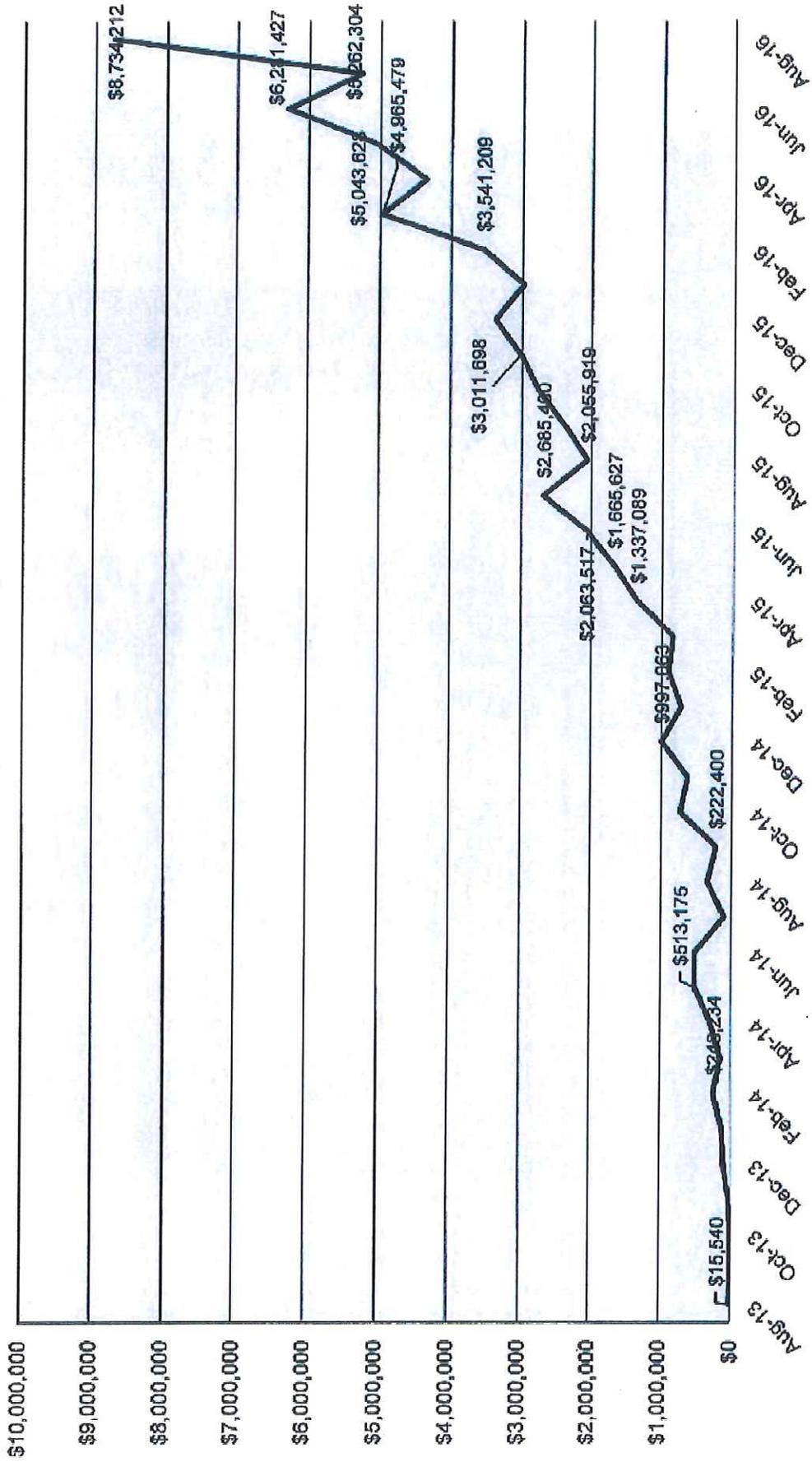
# FUNDED PROJECTS BY YEAR



## Funded projects 2013-2016



**Total Residential Properties Improved = 3,032**



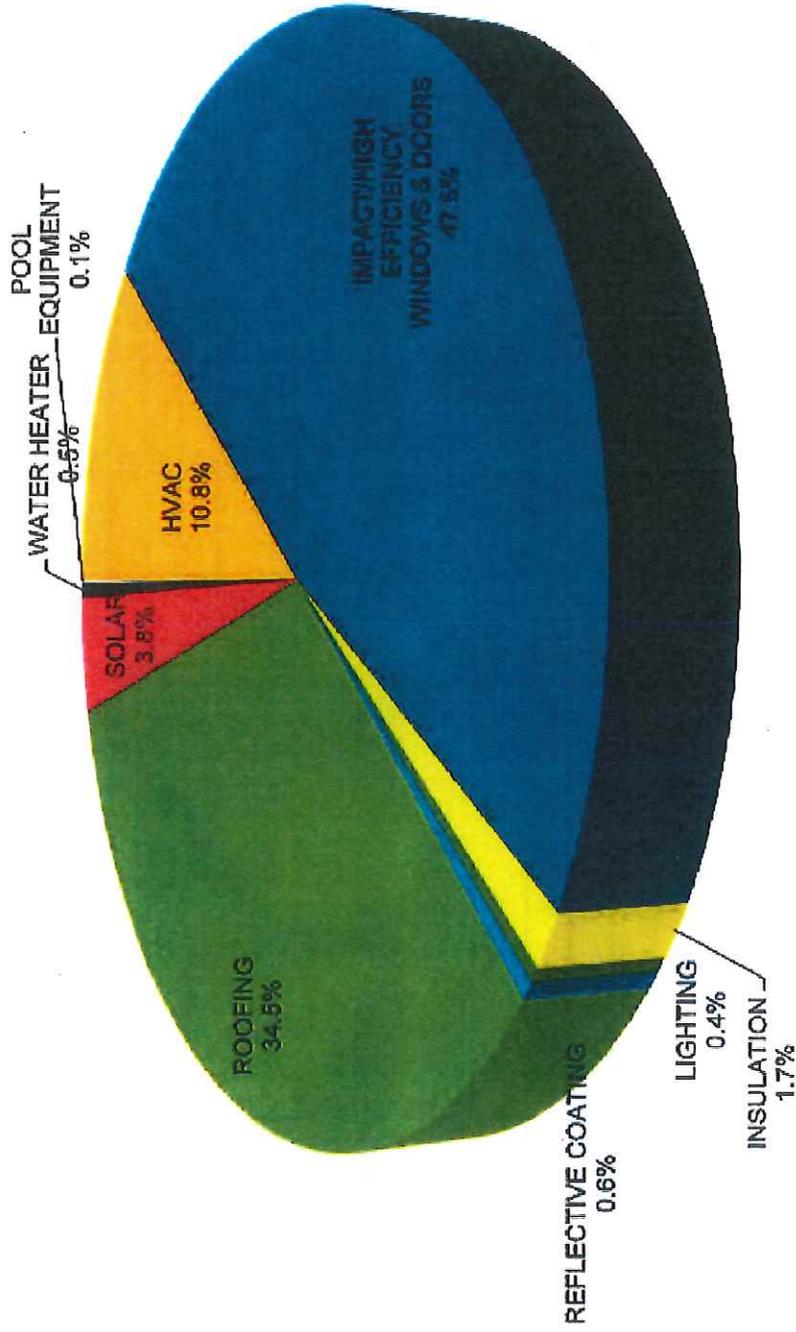
# PROJECTS FUNDED AND IN PROGRESS BY COUNTY



County	No. of Projects Funded	\$ Value	%	No. of Projects in Progress	\$ Value	Total Projects	Total Value
Alachua	14	156,126	0.2%	13	164,322	27	320,448
Broward	871	16,685,293	21.8%	712	13,092,380	1,583	29,777,674
Miami-Dade	2,171	59,604,487	77.9%	669	14,258,053	2,840	73,862,540
Orange	4	48,174	0.1%	9	122,597	13	170,771
Pasco	0	0	0.0%	7	160,657	7	160,657
<b>Total</b>	<b>3,060</b>	<b>76,494,080</b>	<b>100.0%</b>	<b>1,403</b>	<b>27,637,353</b>	<b>4,463</b>	<b>104,131,433</b>

City	No. of Projects Funded	\$ Value	No. of Projects in Progress	\$ Value	Total Projects	Total Value
Coral Gables	136	4,362,747	34	1,172,918	170	5,535,665
Cuttler Bay	401	8,369,616	42	812,992	443	9,182,607
Miami	304	8,290,683	85	1,875,015	389	10,165,698
Miami Shores	115	3,372,743	10	185,175	125	3,557,918
Palmetto Bay	257	10,379,979	33	983,112	290	11,363,091
Pinecrest	85	3,931,232	11	432,633	96	4,363,866
South Miami	38	947,310	3	77,186	41	1,024,496

# BREAKDOWN BY TYPE OF IMPROVEMENT



Total Upgrades-to-Date: 3,385

## STATISTICS



- 98.8% of volume is residential
- 9% of dollar value is commercial
- Average residential project size is \$23,029
- Average residential property value of participants is \$401,172
- Average LTV Ratio of participants is 50.3%
- Estimated \$260 million in local economic stimulus (multiplier effect)\*
- Estimated 1,560 jobs created <sup>1</sup>
- Estimated \$1,562,050 revenue generated for local building departments <sup>2</sup>
- Estimated \$1,040,000 revenue generated by tax collector over next 20 years <sup>3</sup>
- Estimated savings of \$9.5M in insurance claims by providing hurricane protection retrofits to over 2,700 properties <sup>4</sup>
- Estimated average savings of \$1,000 in insurance premiums for the over 2,700 property owners who have made hurricane protection improvements <sup>5</sup>

<sup>1</sup> Based on independent study done by ECONorthwest for PACENow

<sup>2</sup> Based on an average permit fee of \$350 per project

<sup>3</sup> Based on estimated 1% fees for all projects

<sup>4</sup> Insurance claims saving estimate is based on a Ygrene proprietary model sourced with data from the FLOIR' 2014 Hurricane Summary Report and FLOIR's 2008 Florida Residential Wind Loss Mitigation Study Report

<sup>5</sup> Annual insurance premium savings per property is calculated by comparing current FL insurance costs for a property located in Miami-Dade county with and without protection upgrades and a replacement cost of \$190,000. Actual savings may vary

# Green Corridor

## P.A.C.E. District

### Summary of Invoices

November 4, 2016

<b>Fund</b>	<b>Date</b>	<b>Check No.s</b>	<b>Amount</b>
<i>General</i>	10/27/16	1-2	\$ 5,153.53
<b>Total Invoices for Approval</b>			<b>\$ 5,153.53</b>



**GREEN CORRIDOR  
P.A.C.E DISTRICT**

**BALANCE SHEET  
September 30, 2016**

	<u>General Fund</u>
<b><u>ASSETS:</u></b>	
CASH - SunState Bank	\$3,699
CASH - Wells Fargo	\$74,830
Prepaid Expenses	\$5,100
	<hr/>
<b>TOTAL ASSETS</b>	<b>\$83,629</b>
	<hr/> <hr/>
 <b><u>LIABILITIES:</u></b>	
ACCOUNTS PAYABLE	\$4,109
 <b><u>FUND EQUITY AND OTHER CREDITS:</u></b>	
RETAINED EARNINGS UNRESERVED	\$79,520
	<hr/>
<b>TOTAL LIABILITIES &amp; FUND EQUITY &amp; OTHER CREDITS</b>	<b>\$83,629</b>
	<hr/> <hr/>

**GREEN CORRIDOR  
P.A.C.E DISTRICT**

**General Fund**

Statement of Revenues & Expenditures  
For The Period Ending September 30, 2016

<u>Description</u>	<u>ADOPTED BUDGET</u>	<u>PRORATED BUDGET THRU 9/30/16</u>	<u>ACTUAL THRU 9/30/16</u>	<u>VARIANCE</u>
<b><u>Income</u></b>				
District Recovery Fees	\$68,600	\$68,600	\$88,875	\$20,275
Interest Income	\$0	\$0	\$67	\$67
<b>Total Income</b>	<b>\$68,600</b>	<b>\$68,600</b>	<b>\$88,942</b>	<b>\$20,342</b>
<b><u>Expenditures</u></b>				
<b><u>Administrative</u></b>				
Attorney	\$5,000	\$5,000	\$28,067	(\$23,067)
Annual Audit	\$4,000	\$4,000	\$0	\$4,000
Management Fees	\$12,000	\$12,000	\$8,500	\$3,500
Telephone	\$50	\$50	\$2	\$48
Postage	\$125	\$125	\$54	\$72
Insurance	\$5,500	\$5,500	\$2,507	\$2,993
Printing & Binding	\$750	\$750	\$504	\$247
Legal Advertising	\$3,500	\$3,500	\$3,761	(\$261)
Other Current Charges	\$500	\$500	\$217	\$283
Website Compliance	\$500	\$500	\$375	\$125
Office Supplies	\$100	\$100	\$75	\$25
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
<b>Total Expenses</b>	<b>\$32,200</b>	<b>\$23,200</b>	<b>\$44,237</b>	<b>(\$12,037)</b>
<b>Excess Revenues/Expenses</b>	<b>\$36,400</b>		<b>\$44,704</b>	
<b>Retain Earnings - Beginning</b>			<b>\$34,816</b>	
<b>Retain Earnings - Ending</b>			<b>\$79,520</b>	

