

**MONTERRA
COMMUNITY DEVELOPMENT DISTRICT**

NOVEMBER 20, 2017

AGENDA PACKAGE

Monterra
Community Development District

Severn Trent Services, Management Services Division
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November 13, 2017

Board of Supervisors
Monterra
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Monterra Community Development District will be held on Monday, November 20, 2017 at 6:00 p.m. at the Club at Monterra, located at 8451 Monterra Boulevard, Cooper City, Florida. Following is the advance agenda for the meeting:

1. Roll Call
2. Supervisors' Requests and Audience Comments
3. Approval of the Minutes of the October 25, 2017 Meeting
4. Audit Committee Selection of Auditor
 - A. Ranking of the Audit Firm Proposals
 - B. Authorization to Enter into a Three-Year Contract with the Selected Audit Firm
5. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. HOA Representative
 - D. Clubhouse
 - E. District Manager
 - i. Discussion of Capital Reserves
 - ii. Proposals for Approval
 - Coffee Bar for the Clubhouse
 - Water Cooler for the Clubhouse and Pine Island Guardhouse
 - Hedge Replacement at La Costa Dog Park
 - iii. Discussion Items:
 - Tree Removal or Lift in Vista del Sol
 - Gumbo Limbos in Estada
 - Hurricane Clean-up Payments
6. Financial Reports as of October 31, 2017
7. Adjournment

Enclosed is a copy of the minutes of the October 25, 2017 meeting, audit proposals and ranking sheet, community proposals and discussion items. The Financial Statements will be sent under separate cover.

The balance of the agenda is routine in nature and staff will present and discuss their reports at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

George Miller

George Miller
District Manager

Third Order of Business

**MINUTES OF MEETING
MONTERRA
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Monterra Community Development District was held Wednesday, October 25, 2017 at 6:00 p.m., at the Club at Monterra, located at 8451 Monterra Boulevard, Cooper City, Florida.

Present and constituting a quorum were:

Ricardo Lowe	Chairman
Greg Popowitz	Vice Chairman
Susan Kooiman	Assistant Secretary
Chuck Kuehnle	Assistant Secretary

Also present were:

George Miller	District Manager
Kenneth Cassel	Secretary
Ginger Wald	District Counsel
Maria Mihailovschi	Castle Group, LLC
Robert Koncar	Severn Trent Services
Stephen Bloom	Severn Trent Services
Alan Baldwin	Severn Trent Services
Residents	

FIRST ORDER OF BUSINESS

Roll Call

The meeting was called to order and the roll was called.

SECOND ORDER OF BUSINESS

Organizational Matters

A. Oath of Office to Mr. Chuck Kuehnle

Ms. Wald: Mr. Kuehnle was sworn in right before the meeting, so he is duly seated as a Supervisor.

Mr. Lowe: Are there any *words of wisdom* from our new management company?

Mr. Koncar: we are glad to be here, we appreciate the opportunity and we are going to work diligently to earn your trust and ensure we get things done to your satisfaction.

Mr. Lowe: There is a positive position so far.

Mr. Koncar: We started already on several items. We had a couple of conference calls, one of which was with Supervisor Pulcini regarding some audit issues for which he had questions. We are trying to follow up on items as they come up. We have gone through the agenda. Mr. Miller is on his way here. He had a car problem, but he has spoken to the management company for the HOA. We are doing some interface there. We are trying to get up to speed as quickly as possible. The next step though, for us is to get a contract executed which we will have our attorney send to your attorney. There is a call set up at 3:00 p.m. with Ms. Wald and our attorney to finalize the contract. I have a copy of the redlined document if you want to see where we are right now, and I can distribute that to the Board.

Ms. Wald: Did you say you he did it straight from the redlined document, because I have not received it.

Mr. Koncar: Yes, he said he sent it to you.

Ms. Wald: No.

Mr. Koncar: I will make sure I get that to you, but this is the last version he sent.

Ms. Wald: To get the timeline to the Board, on October 15th, I received the contract from Mr. Koncar who is distributing, and I reviewed and did a strikethrough and sent it back to them on Tuesday, October 17, 2017 advising them we needed to get this done prior to the meeting. We did have a few emails back and forth saying they were looking at it and they were going to provide the comments, but I had not received them until now.

Mr. Lowe: Do we have any sticking points?

Ms. Wald: I do not know what they have written to my comments.

Mr. Koncar: In discussions with our attorney, we do not see anything which we would consider a deal breaker. It is just a matter of some of the language. That is why we need to get the attorneys together to finalize the language, and then we are going to get these comments in.

Mr. Popowitz: Hopefully we will have it on Monday.

Mr. Koncar: The call is going to take place on Friday, but we need to get this out as soon as we can.

Ms. Wald: We can go through the agenda and I will quickly review this, after which we can come back to it under my report, if that will be acceptable to the Chair.

Mr. Lowe: Yes. There is one more item on the transition of records. GMS has been with us for a long time and they will have many boxes.

Mr. Cassel: We have been in discussions with them and they have the materials boxed up. We received some boxes initially, and as of probably this week we will be picking up the other boxes. As soon as we get those, we will go through them and perform an inventory to ensure we get all the records and what records we are passing on so that if we go back later and look for the records, we cannot find it later so we can inventory all the records and boxes. They have sent us a cd as well of what they have electronically, so we will be going through that. They have sent the financials, I believe electronically. Is that correct?

Mr. Bloom: Correct. We received one cd so far.

Mr. Lowe: Do you have our financial statements?

Mr. Koncar: Not yet. However, we do have all of your agendas and tonight we have the resolution which authorizes Severn Trent to act as Manager, and as soon as the contract is executed, we are ready to make that transition, obtain the financial records and get your bank accounts set up.

Mr. Popowitz: With respect to the website, do you have access control?

Mr. Cassel: We are in the process of transferring it over to our control, and on that note, you might want to re-do the website. We will put a package together for how we can re-do it. I can give you some of the others we have so that you can look at what we put together as a base package, but then we have some enhanced packages too, depending on what you want to do. We have several different ways we can prepare that package for you.

Ms. Kooiman: There appears to be an issue regarding the website.

Mr. Cassel: This is just some background of what we try to do. What frustrates me is not finding what I need easily. We tried to make it so the websites were laid out similarly, so if you go to any of our websites you will find the documents in the same location so that they are easier to find. If someone calls and says they cannot find something, you can guide them to where they need to find it. It makes it a lot easier for everyone.

Mr. Lowe: I just hope you guys get this part signed off within the next few days, and move through this small transition. I am a little concerned simply because there is a lot of history regarding the financial situation, all the way through your systems so that you can analyze things and be able to answer some questions I asked this past week.

B. Designation of Officers (Resolution 2018-01)

Mr. Lowe: Does this Resolution you want us to adopt authorize Severn Trent Services?

Mr. Cassel: Correct, and it will also set your officers since you do have a new Board member. This is a good time to set the officers and the new Board member.

Ms. Kooiman: I would like to propose that we keep the Chairman as Mr. Lowe and the Vice Chairman as Mr. Popowitz.

Mr. Cassel: The rest of you would be Assistant Secretaries.

There being no further discussion,

On MOTION by Ms. Kooiman seconded by Mr. Kuehnle with all in favor, Resolution 2018-01 Electing Officers of the District, with Mr. Ricardo Lowe to remain as Chairman, Mr. Greg Popowitz to remain as Vice Chairman, Mr. Robert Koncar to serve as Treasurer, Mr. Stephen Bloom to serve as Assistant Treasurer, Mr. Kenneth Cassel to serve as Secretary, Mr. Massimo Pulcini and Ms. Susan Kooiman to remain as Assistant Secretaries and Mr. Chuck Kuehlne to serve as Assistant Secretary, was adopted.

THIRD ORDER OF BUSINESS

Approval of Minutes

A. September 18, 2017

B. October 11, 2017

Each Board member received a copy of the Minutes of the September 18, 2017 and October 11, 2017 Meetings and Mr. Lowe requested any additions, corrections or deletions.

Ms. Kooiman: I was just wondering. Were these minutes transcribed by Severn Trent Services?

Mr. Cassel: These minutes were done by GMS.

Ms. Kooiman: GMS always says everything verbatim. Do you do summary minutes?

Mr. Cassel: We do summary minutes in a lot of the Districts. Sometimes verbatim minutes gets you into trouble later, whereas, with summary minutes is all that is required by the Statutes. A lot of our Boards do choose to do summary minutes. We can do them either way, but we find at times the summary minutes actually give you the same feel with what is going on without someone coming back and disputing what was stated.

Mr. Lowe: What if someone only has the motions?

Mr. Cassel: It has some explanation about the subject being discussed and will have whether someone is for or against something, but other than that it does not give all the *he said, she said* through it and then you do a motion box.

Mr. Lowe: Is that what most of them do?

Mr. Cassel: Most of our Districts are that way. We have a few which are verbatim. I think we have one that even has a Court Reporter come in on theirs because of what they have going on, but the majority of them go to summary.

Mr. Lowe: Do you have a recommendation either way?

Ms. Wald: I have found it helpful both ways. I found it helpful with litigation to have verbatim minutes and I have found it harmful to have verbatim minutes in litigation. I know it is more burdensome for a manager to do verbatim minutes, especially when meetings go long. There is no set requirement that it has to be that way. The only legal is that every single action you are taking must be placed in every motion and the vote and also when you have discussions on certain things, there should be a summary of what that discussion is so the public knows that in the minutes. Other than those requirements, there are no requirements whatsoever for verbatim minutes. Most District Managers do not abide by verbatim minutes. Some do more summaries than others, but GMS is one of the District Managers that do verbatim.

Mr. Popowitz: is the audio recording on file?

Mr. Cassel: The audio recording is kept by Statute for three years.

Mr. Popowitz: You never have to look back.

Mr. Cassel: That is correct. If you wanted a complete transcript we can send that out to a Court Reporter and they can do a complete transcript.

Ms. Wald: In fact, it is in their revised contract that they are doing summary minutes. I do not know whether or not you are going to do that.

Mr. Popowitz: If you are thinking about it, I am OK with it. I like this, but I bet it takes a long time.

Ms. Kooiman: It is nice to have the *he says, she says*, but I believe we should flesh out this one topic completely. It is the summary of the same, but...

Mr. Cassel: What I would like to offer is on the set of minutes from tonight, we will do a verbatim and we will do a summary set as well and you can look at it and decide whether you still want to stay with the verbatim minutes or whether you want to go summary in our style we and if you want to go summary then we can go to summary. It is not an issue.

Mr. Popowitz: I can tell you that summary sounds appealing just from my standpoint for reference. I think how often the community looks on line if they cannot attend a meeting, but I am sure they can contact you for the audio.

Mr. Cassel: Correct.

Mr. Lowe: I think that summary will have what actually happened. Right now, we have 30 pages, there is just no way anyone will read 30 pages. If you summarize it to four pages you get all of the important parts is what actually is what get passed.

Mr. Popowitz: We can always go back to the current way. I would lean towards summary.

Mr. Lowe: Do we need a motion for that?

Mr. Cassel: No, just direction. We will do the comparison for the next meeting and see how that flies and if you when you look at the summary, if there is not quite enough detail, we can play with that. Some of ours are very really super summary, others have a bit more detail. It depends on the Boards and their comfort and what they want to feel so that as they read the minutes, they get the feel of what actually happened and we can adjust that.

Mr. Lowe: Let us get back to approval of the minutes. Are there any comments? I do have a comment on the invoice from the motion to approve the \$57,000? That was Ms. Mihailovschi.

Ms. Wald: Are you talking about how it is written in the minutes because all we are talking about is approval of the minutes and not items which may have been from the minutes.

Mr. Lowe: I want to discuss actually what happened.

Ms. Wald: Let us talk about this after approval. This is just as to how the minutes are and if they are accurate.

There being no additions, corrections or deletions,

On MOTION by Mr. Popowitz seconded by Ms. Kooiman with all in favor, the Minutes of the September 18, 2017 and October 11, 2017 Meetings were approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Engineer

There being no report, the next item followed.

C. HOA Representative

Mr. Lowe: I have a question on the hurricane pick-up. I know there were several questions and I do not know if it was held or paid.

Ms. Mihailovschi: I was able to meet with Hector and we talked about it and he said that the hours were correct and some of these guys work from 7:00 a.m. to 7:00 p.m. and the next step

now is look at the rest and see exactly if they came at 7:00 a.m. and left at 7:00 p.m. He said that this estimate he gave to us with all of the prices, is a special price for Monterra.

Mr. Popowitz: Did he say that some of the guys were here from 7:00 a.m. to 7:00 p.m.?

Ms. Mihailovschi: He said all of his guys were here from 7:00 a.m. to 7:00 p.m.

Mr. Lowe: From a procedural point of view, there was a motion to pay this thing and maybe for a good reason he did not get paid. I do not know if they were trying to save money for something incorrect.

Ms. Wald: You have 30 days under the prompt payment act to make the payment. There is time to make the payment and there were some questions that came up specifically addressed to Ms. Mihailovschi and she also asked for a copy of the hurricane plan and the print sheet and that is the one Ms. Mihailovschi has been looking at, and so I think she should get some answers first and there were some questions as to some of the Board members specifically does it have to be paid right away, or do we have time at our next meeting to ask those questions. You have got time and it does not have to be paid immediately and in fact, you could if you wanted to if you were one of the individuals that were actually in the positive that voted for the payment of the invoice, you could do a motion to reconsider that, not the person that was in the negative because I believe that was Supervisor Pulcini, so could not have made that motion, but if one of the other Supervisors that were here as to or voted in the positive, they can make that motion. Those were the things that were discussed from the last meeting to this meeting. As of now, the payment has been authorized from the prior motion that was in the positive, three to one, but it has not yet been paid.

Mr. Lowe: I raised a concern after the meeting to Ms. Mihailovschi about the hours that were actually allotted so I can tell you I have reservations even though I voted for it, I have reconsidered and I want to dig into this deeper because if they were here 12 hours a day that is fine, but I just, based on prior experience and you have and the amount of work that was required 12 hours a day with a four- or five-man crew and the heat exhaustion, I just want to look and see if you can verify they were actually here for 12 hours a day.

Mr. Popowitz: The \$57,000 or whatever it was, that was cost to do the work to clean up all of the debris and everything. While they were doing that work, would they still be paid for the grass cutting?

Ms. Wald: No, they have to give us a credit for that. That should have been in the minutes.

Mr. Lowe: The question that was raised then, this was based on emergency hours, that was that rate, and to me there is an issue of how much time was actually spent here. If they were here for 12 hours, then they are not allowed to work until 8:00 a.m.

Ms. Kooiman: As far as the residential, moving things out of the way with all of these trees, we may not know the extent of whether they take care of the exterior, more of those common areas and certain medians of Pine Island and Sheridan. There is a lot of area.

Mr. Lowe: Do you have access to the cameras behind the area?

The conversation was inaudible.

Ms. Mihailovschi described the clean-up.

Mr. Lowe: With regards to checking the cameras, I am not sure what other entities we can find to support your x number of hours.

Ms. Mihailovschi: I can also ask the gentleman from pest control. He remembers exactly. He was also here for a long time. He was also involved, so I can ask him.

Mr. Lowe: Let us hold this for the next meeting.

There being no further discussion,

On MOTION by Mr. Popowitz seconded by Ms. Kooiman with all in favor, approval of the invoice for hours spent for hurricane pick-up, shall be reconsidered at the next meeting.
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Mr. Lowe: We will hold that invoice until further evidence.

Ms. Kooiman: The pest control person does not remember, I do not know if he was here.

Mr. Popowitz: I believe it was with the cameras.

INAUDIBLE.

Mr. Popowitz: if they were repeatedly coming in at 8:00 or 9:00 a.m., and leaving at 5:00 p.m., that would show a trend. We are not saying we have reason to believe they were doing something wrong, but we are just double-checking. They did a good job and they came when we needed them. It is a very large invoice and I just want to make sure we are getting our money's worth on this work.

Ms. Wald: Do you want to do a motion for once that has been verified by Ms. Mihailovschi to proceed forward with that payment, or do you want to come back to the next meeting, which I believe is next month?

Mr. Lowe: Let us wait for the next meeting.

Ms. Wald: I think he is going to bring the tree invoice anyway.

Mr. Lowe: Have you said anything?

Mr. Popowitz: he has not provided the 2,000 timecards, he is not providing anything to verify. You said you had text messages of when this person worked for us.

Ms. Mihailovschi: Yes, that is correct.

Mr. Popowitz: Would you have a record of the text messages?

Ms. Mihailovschi: In order to pay this invoice, I am sure I have something. I can ask him for proof.

Mr. Popowitz: I do not care about extending it for a long time. I do not want to do that to members particularly. I would be able to entertain the idea that if it does come closer to like he has provided we verify the date and time and if it all matches up, then maybe we should pay. I feel like we are being cheap because you have to be prudent to, I just feel bad for small businesses.

Mr. Lowe: That is exactly how we felt the last time, but we had a very significant invoice.

Mr. Popowitz: from a historical standpoint, when we saw this Equator invoice, we had a special project for mulching, and was at a not to exceed number of \$45,000 and we had a six-figure price in response after they did the majority of work, so that is part of the vendor that we need to be more careful.

Mr. Lowe: it will be acceptable for him to provide those reports. If it were my business, I would have given you a lot more. I am not going to tell you how to run your business, but I would have given you a binder of material.

Mr. Popowitz: I think it is different of our contract for regular services saying do x for a year. I do not care how much time it takes you. If you are obligated to do that time plus what improvements are necessary, that is your business.

Ms. Mihailovschi: It is just to provide documents that he used to make available.

Mr. Lowe: Not to dwell on Equator, but moving from a different topic within Equator, I looked at the contract and essentially the RFP and one of things, this is more of a discussion, more than anything else. Typically what we talk about vendors in general, specifically, Equator, and we are going through these long discussions, that we need to send them because of A, B, C, D, E and F. Whether the members, if it is GMS or Castle or the pool contractor, this is subjective discussion. I would like it when he dresses, he will have coffee with the neighbor, he smokes cigars when he

is here, it is always on subject nonsense which has nothing to do with how the vendor is actually performing or not. That has been my experience for the past few weeks. Why not look at this a little more objectively. In the case of Equator, in the case of the contract we have, in the case of the time and effort that the previous Board and GMS did to put the RFP together, that is a lot. Specifically, they are to provide 42 long costs annually. If you divide that by the number of weeks, that is about 1.2 weeks.

Ms. Kooiman: we are working on the RFP.

Mr. Lowe: Exactly. If you divide it even more specifically. Three in the months of January, February and March and four in the month of October. So there have been very specific measures in my mind to say OK, we have October 25th and you only received two. My point is, that is an objective number way to measure your performance. Detailed services, you shall prove 18 detailed services, whatever that means during the year. That is about one every month and a half. We are in October, month 10, you should have done 12 by now. How many have you done? You can only blame the hurricane for one time. I hope I get my point that I would like to get a little and I talked to Ms. Mihailovschi about this, a little one-pager, one KPI scorecard specifically for Equator and eventually for irrigation. Those are our two largest vendors where we spend 40% of the budget, whatever it is, and I think it makes sense for us to prepare the punch lists. That is a good one. We have 25 hours on the punch list. It takes us three months to print them out. It is growing. It is increasing, we do not have anything. That way we have an objective way to measure out the end of the quarter, the end of the year and make a decision.

Mr. Popowitz: To that point, can we actually measure that? I have been told that they kind of bounce around from community to community and we do not really know what they are doing day in and day out.

Ms. Kooiman: We are trying to get a little more on track. He is going to affect Ms. Mihailovschi.

Mr. Lowe: I do not have a good sense that we are managing this thing properly or any better for that matter. When we say that I think we should stand behind we should not be thinking about that. The numbers should be able to tell you in the month of October because of the rate perhaps we only do one cut. There may be a reason for that, but at least where you stand you would be very objective.

Ms. Kooiman: It has been like this every year.

Mr. Popowitz: From a management standpoint, well you guys do it from your experience rather than trying to reinvent something is there something that you see used by other entities to better track? Are there any suggestions on that?

Mr. Cassel: I have seen a couple of things. One is you have the landscaper set up a quadrant on a pattern and one month he may cut the pattern in one direction and in another month he may cut it in a different direction, only because of rain or different things or access, I have seen that. I have seen it that you set it up and you just circle the community in the same pattern every month. It depends on, there may be certain areas that you cannot get into and certain conditions, so you say that is wet season stuff, and do that thing so dry season I cut in this direction. Wet season I cut this way because I cannot get into certain areas and that really depends upon the contractor and the conditions on the site.

Ms. Kooiman: Exactly.

Mr. Cassel: Correct. What section did they cut?

Ms. Mihailovschi: Before they start their routine, they check in with us.

Mr. Lowe: Let us just do that. That way, we have a little measurement system. As long as it is a work in progress.

Ms. Kooiman: He was doing that with Dennis, while Dennis was matching it.

Mr. Popowitz: While I think it is a rebuttal, there has been a theme of getting a handle on the community.

Mr. Lowe: The tracking is exactly to get you that answer because today I can objectively answer that. Just because I go outside, and I see a particular hedge overgrown, that is just one, but we are looking for, to answer that question on the whole perspective, are they able to handle the community generally speaking, no, I cannot answer that question even though I walk around, I run around, but just because I see something that does not mean that we are not here, so I am looking to answer that question at least on a quarterly basis, at least and eventually, I would like to basically do it on a monthly basis or at least in the Q4 for 2017, are you able to keep up?

Mr. Popowitz: I think in the interim, I would like to see it every month and then we can go to the quarter. I would like to assess where they are at. I would like to see them in a couple of months.

Mr. Lowe: By the way, take a look at the RFP because the measures are there or at least the expectations. Let us move on to anything else from the HOA?

Ms. Mihailovschi: There are a couple of events scheduled. I know there is more coming before Christmas, there are no Christmas events, but there are winter events because of the multicultural theme of the neighborhood.

Mr. Lowe: For the movie night, are they going to use the parking lot and other stuff?

Ms. Mihailovschi: The parking lots will be closed.

D. Clubhouse – Monthly Report

i. Request for Approval:

- **Proposals for Splash Pad Equipment Paint**
- **Proposal for Comcast New Telephone System & Internet**

Mr. Lowe: Let us talk about spending money. The splash pad, how are we doing with that?

Ms. Mihailovschi: They are ready to go, but I told them to wait. The first choice is for \$1,751. The other one, I do not know why he went all out, it was All Out Rail Services for \$5,365.

Mr. Popowitz: Will they re-paint?

Ms. Mihailovschi: The other company is going to sand it and it is going to be with Electrostatic. There is at least one that can be tabled to the next month or for another meeting, the cameras because I got the numbers from Comcast, but they were missing a couple of numbers, I just want to make sure we are reading the correct numbers, so if we can table that, it would be good.

Mr. Lowe: Let us talk about the paint first, unless someone wants to get another quote, \$17,000 or is it \$5,000?

Mr. Popowitz: Do we know whether one is \$5,000? Do they do more quality work for that or are there more things involved?

Ms. Kooiman: It is the same thing.

Ms. Mihailovschi: I think it is because they are out of town, so they do not want to come all the way here.

On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the Proposal from First Choice Electrostatic in the amount of \$1,751 to paint the splashpad equipment was approved.

- **Proposal for Pipe Repair on Lake 17**

Mr. Popowitz: We should discuss this and determine where the budgets are coming from that standpoint.

Ms. Mihailovschi: Now we are in October. Is this the new year already?

Ms. Wald: We are in the new Fiscal Year.

Ms. Mihailovschi: The first choice is for the full maintenance and repair and to take the money from the general fund.

Mr. Popowitz: Do you mean the Clubhouse?

Ms. Mihailovschi: Yes, the Clubhouse.

Mr. Popowitz: That is fine.

Ms. Mihailovschi: One of the pipes from the irrigation became loose, so we sent an irrigation proposal to a vendor and they sent a diver to check and make sure that everything is OK.

Mr. Popowitz: I saw the price range and there is something wrong with that screen. We can give conditional approval if necessary.

Ms. Mihailovschi: It is not Vista Del Sol. It is not the big one. It is down there.

Mr. Popowitz: Are you referring to the one in front of the temple or the one across the street? The reason I asked about that is when I first moved in I had my sprinkler guy come out and he looked at my sprinklers and found a lot of sand in it and in his professional opinion there may be a break somewhere with sand getting in. He had to come back another month later and you had someone look at it, which was back when I called you. I was just thinking maybe there is something we could do.

<p>On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the Proposal from Research Irrigation in the amount of \$1,350 for irrigation repairs on Lake 17 was approved contingent upon repair of the screens.</p>
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Mr. Lowe: Did you see the broken sprinkler on Sheridan on the sidewalk? It has been there for months. It goes back to the punch list. It is important to me to really keep track of how long those items remain on the punch list. It is important for everyone to understand what is the lifetime value of a punch item.

- **Proposals for Perimeter Walls and Columns Paint**

Ms. Mihailvoschi: This was discussed at the previous meeting and I only received one estimate and I received a single one from People's Choice for \$20,870. The one from Peter Fitch is \$39,000.

Mr. Lowe: Is this on Sheridan?

Ms. Mihailvoschi: They are doing both sides and all of the columns.

Mr. Popowitz: Is this to pressure clean or paint?

Ms. Mihailvoschi: They have to pressure wash first and then paint?

Mr. Lowe: Is the work to be done as needed?

Ms. Kooiman: Sheridan for sure needs it.

Mr. Lowe: This is Sheridan by where, before or after the gates?

Ms. Mihailvoschi: It is by Vista Del Sol.

Ms. Kooiman: It is near University Drive.

Ms. Mihailvoschi: It was at Sheridan and Solan.

Mr. Lowe: This where the big sign is, the big Monterra sign?

Ms. Mihailvoschi: It is closer to Sheridan.

Mr. Lowe: Is it 20 versus 40?

Mr. Popowitz: Forty is apples to apples.

Ms. Mihailvoschi: We adjusted the price for the walls and the columns.

Mr. Lowe: Out of all the places we are painting, this is the number one priority?

Ms. Mihailvoschi: We can do the columns only. The columns really need to be painted. We tried to clean them, but the blackened mold is not coming off and also the paint is coming off. If you want to try looking at the colors, you may do so.

Mr. Lowe: I am not questioning the color, I am questioning all of the colors on all of the walls is what is in question. This is in your opinion what we need to do as the first job.

Ms. Mihailvoschi: Yes. The colors are throughout there and it is not in different places.

Mr. Kuehnle: They are going to do every single column.

Mr. Lowe: My question then is if the entire community costs \$100,000, but is this something that we get a better deal if we do a quarter of the community now, as opposed to one little area every three months?

Mr. Popowitz: We can spread it out every couple of months or whatever it is, or at the same time, if did more things at one time, we would get a discount all the way around?

Mr. Lowe: I think this goes back to one of the things to think about, GMS did one thing is to have a multi quarter is a better deal of the big projects that we have to keep in mind on track and invest money into it, and painting was one of them. Painting the entire community is one of them because what I would hate to do is to spend \$20,000 without a whole picture of the entire project. I am going to try to have a vision indicating that we need to start here because it is the worst situation is how to fill the address, but this is \$20,000 out of \$150,000, or whatever the number is, so we have a whole roadmap ahead of us.

Ms. Mihailvoschi: That is why the proposal includes everything we have. In here, I made them do a proposal for everything that needs to be painted.

Ms. Kooiman: You want something to be identified perhaps as A, this is the worst; B, this can be held off for a certain period of time.

Mr. Lowe: I am OK with this to be Area A, but then we also have a schedule that states, we spend \$20,000 for this October and the clubhouse, which is another \$10,000 will be in January. I would like to see that schedule so that we can all see how the money will be allocated and where it is coming from.

Mr. Kuehnle: We have a plan and segments, but...

Mr. Lowe: I would love to see that, I seem to be missing pieces I remember that were kind of put together a little bit, but I never saw a final product or schedule that takes into account all of the big capital items, the pool resurfacing, the tennis court resurfacing, all of those items are \$10,000 and above and make or break our budget. How do we spread out the time?

Ms. Kooiman: Is there another system?

Mr. Cassel: You are basically looking for a Capital Improvements Program, mapped out over the next one, three or five years' plans and you can allocate and change your assessments to build up some cash so that you do not have to go one year. You can spread your dollars over multiple years.

Mr. Lowe: Mr. Winkeljohn started that, but he never really put it together.

Ms. Wald: It makes no sense now that you have a new District Manager, and it is for the District Manager to work with Ms. Mihailovschi and put something together so you have that spreadsheet you can have for each one of the meetings and see what you want.

Mr. Lowe: What I will do is I will send you what I sent Mr. Winkeljohn because I did have something and you can fill in the blanks.

Mr. Cassel: We will look at that. We will do some more site visits. We will get with Ms. Mihailovschi and set up a Capital Improvements Program and map it out to see what our estimates are for the next few years.

Mr. Lowe: It came back to this thing. Do we wait for that study or do we do that now?

Ms. Mihailovschi: I would think the columns can wait. Both items can wait.

Mr. Lowe: Do we wait or do we spend \$20,000?

Mr. Popowitz: She is saying at least the columns.

Ms. Kooiman: How much would just be the columns?

Ms. Mihailovschi: Approximately \$12,000.

Mr. Lowe: Are we going to have a problem with matching the paints?

Ms. Mihailovschi: It will be painted like I did with the signs.

Mr. Kuehnle: How much do we need? Where is it coming from?

Ms. Mihailovschi: I was thinking if that is a project.

Mr. Kuehnle: So, it is potentially not a reserve.

Mr. Popowitz: He did all of the columns and that may look different than the columns next to it.

Ms. Mihailovschi: I have here a reserve on the project maintenance of \$51,000. I am waiting on this for the 2019 budget.

Mr. Kuehnle: It is going to be difficult to make a decision if we do not have it all figured out how to do this.

Mr. Lowe: It is a high visibility area. It is an entrance.

Ms. Mihailovschi: I have for the period ending September 30, 2017 \$84,475.

Mr. Kuehnle: We have \$20,000, not \$64,000 left for the year.

Mr. Cassel: \$84,000 was last year's question. You had budgeted for Capital Projects Reserve \$118,420.17. You spent approximately \$33,500 which left you a balance as of July 30, 2017 of \$84,475.

On MOTION by Mr. Popowitz seconded by Mr. Kuehnle with all in favor, the Proposal from People's Choice in the amount of \$20,870 to paint perimeter walls and columns was approved.

Mr. Popowitz: I would try and make a comment that we put something together for the future.

Mr. Lowe: Not to dwell on this, but it is something I have been wanting to see for, so I will definitely get that going for the next meeting, even if I have to do it myself.

Mr. Cassel: We will jump on it.

Mr. Lowe: We have been really desperate to, I will give you more of a background. On the financials over there, you will see that you have \$1 Million of excess or capital reserves, altogether and it is imperative that we demonstrate to the community how \$1 Million will be used over the next few years, because we are a non-profit organization obviously, so part of it needs to be hurricane emergency response, but the majority needs to be how we continue to improve and maintain the capital structure of this community.

Mr. Popowitz: we should make a resolution that to put that money in certain buckets. We did that two years ago.

Mr. Lowe: That has not been done.

Mr. Popowitz: I know it has not been done, but I thought we voted to put that during the last budget cycle.

Mr. Cassel: When we come back with your capital allocations improvement plan, we can allocate the dollars you have currently in your fund balances. You can do it two ways. You can allocate it specifically for the line item, which then you have to go through a bunch of hoops to move it, or you can put it as a bucket and say here are the projects that comprise that money.

Mr. Lowe: We did that to some degree, but I would like to see that schedule you are referring to.

Mr. Cassel: We can put the schedule of what your anticipation dates are.

Ms. Kooiman: Will FEMA reimburse us? Do we have to have everything in by a certain date?

Ms. Wald: You hope FEMA will reimburse you. You cannot say they will.

Mr. Lowe: That is a good comment. He needs to help us, like waiting for the contract, he needs to do all the paperwork to support that effort.

Mr. Cassel: As of yet, when I contacted Mr. Winkeljohn, they had not put in an Application for Public Assistance (PAR). I am trying to get the data so I can put that in and I will put that in.

Mr. Lowe: Who are those guys?

Mr. Cassel: the management company

Mr. Lowe: Should it come from Equator?

Mr. Cassel: The government entity has to put in the request. There are certain documents that are required. There is certain back-up that is going to be required. There is also the proof of what they call, *Cradle to the Grave*, exactly working from exactly where it was disposed of. If that cannot be produced or we do not have that, you are never going to get anything back, but if you can prove part of it, you may be able to get some back. We will start down that process and see what we can do, but there is zero guarantees on that.

Mr. Lowe: I have that on my *to do list*. What is your experience with your other communities as far as FEMA?

Mr. Cassel: A couple of them we have gotten because they also have canals which are funding source basically told us they do not have any money to do it. The others are coming back. We are trying to go forward potentially after 75% with all the monitoring, but some of the smaller communities where they did not have that much, I have been starting to move my Boards to a self-funded.

Mr. Lowe: No one has any money.

Mr. Cassel: You will not see the money for a year and a half to two years anyway with the process.

Mr. Lowe: Didn't Mr. Winkeljohn say that people were going to start seeing checks within a month? Didn't he say that at the last meeting?

Mr. Cassel: FEMA has not even begun to issue the letters that said this project qualifies. For smaller Districts, my experiences, I went through Hurricane Andrew in South Dade and managed through that process. For smaller communities, if you can self-fund, you are a whole lot better to get your community back in condition for your residents than to worry with the rain damage and paperwork that you go through, because they can also come back after five to seven years and do an audit and take back a bunch of money.

Mr. Popowitz: You and I mentioned in a previous meeting the contract they are supposed to use for small trees as part of the contracts.

Ms. Wald: Part of the agreement says that for the maintenance part of it, that is not what they are supposed to be charging. It says, *Where minor debris or fallen trees within the contract is normal capacity to remove or right to state exists, the contractor shall perform inclusive of the*

contract. The small, little things, no big deal they are supposed to do as part of the contract and not the big trees.

Mr. Popowitz: I believe medium and large, I do not know how you expect me to answer, but I think that last statement that occurred I think someone did not know the definition of small.

Ms. Mihailovschi: He said the ones on Pine Island, they were small.

Ms. Wald: A certain number of small trees get damaged in regular weather for whatever may be known by a landscaper obviously. That may go over and have to be re-staked. What is that diminimus amount that would be included under the contract? Something that is beyond that because of the storm obviously is not going to be something that is included under the contract. When he provides his invoices he should have the detail information that you need as to the location, generally the type of trees that he had the stake and then you can see the number on each one of them and then you can be able to provide, it looks like you are overcharging us, if he does, because some of these are small and diminimus that you should have been able to take care of regardless of what happens, like the storm never occurred versus yes, this is definitely damage from a storm.

- **Proposal for Replacement Chains for Swings in the Tot Lots**

Ms. Mihailovschi: During my inspections of the tot lots, I realized that some of the chains on the swings are rusted or they are losing their chain on the last ones they had so I was thinking that it would be a good idea to check another one within the county and the mulch and all of that and I was thinking it would be a good idea for \$2,000 for the all of the chains. Also, it may be a safety issue because those chains can come down and someone can get hurt. I only have one proposal because those are the people who installed the swings. There are three playgrounds and four swings.

On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the Proposal from A&A Playgrounds in the amount of \$2,088 to replace chains for swings in the tot lots was approved.
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- **Proposals for Root Barrier Installation for Pavers Area in Corta Bella**

Ms. Mihailovschi: This was a proposal to repair the pavers in the Corta Bella area around 86th Avenue. Something that he wrote up about the trees, it is not going to happen again because of the pavers. I got two proposals, one is from a company that is called Sousa Construction to install the root barrier. It is a classic root barrier for \$7,850. Equator gave me another one that

was \$8,700 for 24 barriers. I think 24 should be enough. Sousa was \$7,850 and Equator was \$8,700. I made him come down to \$7,800 so that it will be cheaper than the other one.

Mr. Popowitz: I noticed that Equator charged \$8,700, so if you divide it out, it is \$10.24 per foot. My point was that it was not much of a difference and if you got him down and was otherwise satisfied, my thought was to maybe stay with Equator.

Ms. Wald: When you were doing the approval of the redoing the pavers, that you may want to go ahead and look into the root barrier in the direction that he gave Ms. Mihailovschi was to see if the company you just approved for the pavers what their cost would be, well first he said he just wrote in and then if not what the cost would be for the root barrier and that was what Ms. Mihailovschi was obtaining some additional quotes because it sounded kind of high.

Ms. Kooiman: We are looking more at the sidewalk which is almost unusual parts of it because it is so jagged.

Mr. Popowitz: I guess you mean Corta Bella.

Ms. Kooiman: it is unique, Corta Bella.

Ms. Mihailovschi: You have Palm Trees next to Oak Trees. They are all basically challenged. In other communities, you do not have this.

Mr. Popowitz: Is it right when you are coming in?

Ms. Mihailovschi: When you are coming in, you turn to the right and turn again, it is next to the FPL box.

Mr. Popowitz: This was advised to us and it is a potential liability.

Ms. Wald: It was advice that your prior District Manager to attempt to not have to do this in the recent future.

Mr. Lowe: It is an area about five feet wide. It is a small area.

Mr. Popowitz: For \$7,800 this small area?

Mr. Lowe: It is only a five-foot area, correct?

Ms. Mihailovschi: Yes.

Mr. Popowitz: That is very expensive.

Mr. Cassel: I think they are talking about 800 lineal feet of sidewalk five feet wide that is impacted by this.

Mr. Popowitz: When you have already got sidewalks that are buckled, at least sometimes...

Ms. Wald: You already have the approvals to re-do the pavers. That has already been done and approved. The direction that came from that approval was why don't we check into the root barrier system with the same people while they are there and they can go ahead and do it and then it was pretty expensive and Ms. Mihailovschi did not have the authority to spend \$8,000. Therefore, it had to come back to the Board.

Mr. Kuehnle: Is this one of those items we can budget out?

Mr. Lowe: What was the cost of the pavers?

Ms. Mihailovschi: \$10,000.

Mr. Popowitz: Do you know how long it would last if we had not put the root barrier in just from a how much of a savings?

Ms. Mihailovschi: How long has it been?

Mr. Lowe: Six years, seven years?

Ms. Mihailovschi: It has been seven years.

Mr. Popowitz: If we spend \$10,000 over seven years, it is just going to prolong that.

Mr. Lowe: How many comments when you put the barriers out there?

Mr. Cassel: We are doing a community right now that they are putting root barriers all along the sidewalks for Oaks and Palms. They are close, especially as you start narrowing the space between the solid curbing gutters and the sidewalk, and the sidewalk, when you narrow that space, you have a tendency to spread on the top versus go down, even on some of the Royals and stuff like that, you can go ahead and put a root barrier on the back side, especially if you are doing Live Oaks or other campy-type trees. If they did not do a root barrier if you are having a problem after five or six years it may be a standard practice to do it section by section because they are going to cut the root to re-do the sidewalk. The question is when you cut the roots, the roots are going to try to want to grow back, so is it another five years and you are back repairing the same section to date. You put the root area in and make 10, 12 or 14 feet.

Mr. Lowe: We will see what happens and also from a long-term liability of that area.

Ms. Kooiman: This is the only area I have seen Oaks right in that sidewalk.

Mr. Lowe: It may be the only place that we have to do this work. Do we do it with Equator or do we do it with Sousa Construction?

Mr. Kuehnle: Is there any other place than Sousa?

Ms. Wald: What did you get Equator down to?

Ms. Kooiman: \$7,800.

Ms. Wald: They are the ones doing the paperwork.

Ms. Mihailovschi: Equator is our landscaper.

Ms. Wald: no, it is the other way around.

Mr. Kuehnle: Is there a reason we would not want to use them?

Mr. Popowitz: we can put our responsibility on Sousa.

Ms. Kooiman: For capability, Equator, as we know them, but he is cheating his time working on the landscaping.

Mr. Lowe: At the same time, you get to try even better.

Mr. Popowitz: We can have one person do, Equator to do the root barrier and Sousa, they are fully responsible for both.

Ms. Wald: There are things about warranties too.

On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the Proposal from Sousa Construction in the amount of \$7,850 to install a root barrier for pavers in the area of Corta Bella was approved.

- **Proposals for Fence Repair (Hurricane Irma)**

Ms. Mihailovschi: I have two proposals to repair the fence throughout Monterra, one from ASAP and the other one from All Fencing and Repair. ASAP sent me a proposal to just replace the PVC gate to be aluminum doors.

Mr. Popowitz: There are two of them. Here is one on the vehicle side.

Ms. Mihailovschi: If you want that, it is going to cost more money, those doors cost \$8,594. If you want to do the same thing that is there right now that little area by your house, it is three feet and the other one is 1,500 feet.

Ms. Kooiman: I wonder if we put a large thorny tree there instead.

Mr. Lowe: That is a good comment. There was a tree right there, but the tree got blown out. Let us talk about VPIN. We have ASAP. What is the total?

Ms. Mihailovschi: The total is \$8,215.

Mr. Lowe: What is the total for All Fencing and Repair?

Ms. Mihailovschi: the total is \$17,500.

Mr. Lowe: What is there to talk about?

Ms. Mihailovschi: The Vista Del Sol emergency gate and the La Costa gate, also at the Vista Del Sol next to the emergency gate. On Terra Mia also there is a piece of picket fence that came off and is behind an empty air box. At Capistrano by the FPL lot, the fence broke too and that is why one of the division gates is closed. The one that we have at the FPL lot at the end close to the tot lot is that big area of chain link fence which came down that has a lot of vines there.

Mr. Lowe: Is that the one by the Linear Park?

Ms. Mihailovschi: Yes. In Corta Bella there is one area behind House #39, at 85th Avenue, also the fence came down a little bit. In the area of the Vista pavers, the chain link fence is also leaning.

Mr. Popowitz: All fences will be taken care of for \$8,215, is everything the same?

Ms. Mihailovschi: With regards to the \$8,215, we have to add the ones at Vista del Prado. I do not know how much you guys want to spend.

Mr. Lowe: Let us approve the \$8,215 unless someone has a question and then we can discuss Vista del Prado.

On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the Proposal from ASAP in the amount of \$8,215 to repair fences damaged by Hurricane Irma, was approved.

Mr. Lowe: Will the timing be before Christmas?

Ms. Mihailovschi: It will be done before Thanksgiving.

Mr. Lowe: If we do the same, it is \$1,500. If we do aluminum is it \$8,000?

Ms. Mihailovschi: It will cost \$8,594.

Ms. Kooiman: Do we need that wall there? Could we plant something there, the one that blew out during the hurricane?

Mr. Lowe: My suggestion would be with the \$1,500 to plant some trees on both sides of the area just to protect that \$8,000, and it will never be more than \$8,000 in Palm Trees.

Mr. Popowitz: Is this the fence near the fishing area?

Mr. Lowe: There is an extra gate and then the wall, but that is also plastic and the entire structure came down.

Ms. Mihailovschi: Those two gates which came down in front of the FPL, there is a wall, I think, then there is a pedestrian gate, there is an alcove and there is a picket fence.

Mr. Lowe: This gate needs to remain open and you can put a tree right here, or maybe on both sides to give this thing some support, or some bushes, it is not just support from the wind. Maybe two Halloweens ago, someone just kicked this thing and the whole thing went out. It is just to avoid people coming in and doing silly things.

Mr. Popowitz: So, \$1,500 puts it back as it was.

Mr. Lowe: Just give it a try because this is trial and error and the next rainy season if they think it is blowing down with the first rain, and it gets no better, then we will have to swallow \$8,000 or run an idea from the consultant.

Ms. Mihailovschi: In the meantime, I can start investigating what else we can do there.

Mr. Lowe: Except right now it is a little bit wide open.

Ms. Mihailovschi: Why do we need that gate in front of an FPL box?

Mr. Lowe: In an emergency and it is a requirement.

Ms. Mihailovschi: You have a picket fence right next to it.

Mr. Cassel: Depending on the proximity to the FPL gate they have to have certain clearance in front of their switch cabinets, and if you are going to do anything that is going to be openable.

Mr. Rowe: There is a pump over there. There is a sidewalk, and then here is where the fence is. This is a petition over here and a sliding glass door. Perhaps they could not get access to services pumped.

On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the prior motion was amended for fence repairs in the amount of \$1,500 was approved as discussed.

- **Proposals for Cameras Upgrade and Addition**

Ms. Mihailovschi: I think there is a small problem with the cameras. The Internet is a little slow. I called Comcast to see how much it would be to upgrade the Internet since I can give the \$100 and I am ready. They also approached me and told me they had a new system and they give you the telephones which they will upgrade all of the gates. They are going to operate it to have 150 and 20 amps., so everything matches here at the clubhouse with less telephones, so right now we are \$1,491 for the four gates plus the clubhouse. That is including taxes. The price on the new system is \$1,538 plus the taxes and all of the other fees we need to pay. If we add it, it is \$1,609.30.

Ms. Kooiman: That is \$200 more. Do we need more phone lines at the clubhouse?

Ms. Mihailovschi: We do not, but they are offering it for almost no money.

Mr. Lowe: Is the problem with the camera truly an internet issue or could it be something else?

Ms. Mihailovschi: I had to focus on it 20 times already. I had Comcast come in, we integrated both of them at the same time.

Mr. Lowe: It is not the wall.

Ms. Mihailovschi: No, I changed the modem 20 times.

Mr. Lowe: Are there any comments or complaints?

Ms. Mihailovschi: I think there is a representative from Comcast. I do not know if you want to talk to him and have questions.

Mr. Kuehnle: This is operating everything, not just that one area.

Ms. Mihailovschi: Everything.

Ms. Kooiman: There is no sense in reviewing an upgrade across the board for \$200 and the repair being \$100.

On MOTION by Ms. Kooiman seconded by Mr. Kuehnle with all in favor, the Proposal from Comcast in the amount of \$1,932.50 per month for an upgrade and addition to the cameras was approved.

- **Hedge Replacement at La Costa**

Mr. Lowe: Is this the one across from the dog park?

Ms. Mihailovschi: The hedge is next to it. This is something that was brought to my attention after GMS quit. It looks like they were working to move the hedges that we have in La Costa next to the dog park and instead of it being on that side, moving to the FPL side because it is shady over there. They are all like that, so they want to just remove the bad ones, and put the plants on the other side.

Mr. Lowe: When they remove those plants, do they put just grass or they do not put anything?

Ms. Mihailovschi: It does not say. It says mulch, but I do not know if it is mulch for outside or the other side.

Mr. Lowe: It will be just grass. There are no plants because the fence is over here and they are taking everything, so it has to be grass.

Ms. Mihailovschi: Is the grass going to grow there? It is so shady.

Ms. Kooiman: It is shady. Maybe we can put something else there.

Ms. Kooiman: This is next to those Crepe Myrtles, isn't it?

Ms. Mihailovschi: It is near the townhomes. The doggy park is here.

Ms. Kooiman: Don't we have some regular trees there too? That is interfering and creating shade.

Mr. Popowitz: Do we have to do this because they are dying?

Mr. Lowe: Those houses do not have any privacy.

Ms. Kooiman: Then they would be looking straight at the fence.

Mr. Lowe: They will be covered on the other side.

Ms. Kooiman: Yes, it is just when you look out, what choice, would you want to look out and see a chain link fence and see the bushes?

Mr. Lowe: Right now they are looking at a chain link fence because the plants are dead.

Ms. Kooiman: I was trying to think that you should replace it with something in and out of the shade so that you can see nice bushes and a chain link fence or do you do...?

Mr. Lowe: Ideally, that would be the best scenario, to replace it with something on the same side that handles the shade. Speaking of trees, what did we do with the tree person in Vista del sol? Did we decide? The emails and the pictures you sent today?

Ms. Mihailovschi: What does he want to do? I cannot remove the tree.

Ms. Kooiman: You have to tell me what you are talking about.

Mr. Lowe: I am talking about the owner who sent pictures of the tree in the hurricane from last night.

Ms. Wald: Did you get something new than what we discussed? You were going to coordinate.

Ms. Kooiman: We could have a certified arborist and evaluate and then take the roots out, but instead he sent pictures to the arborist because comments from the arborist say something about, from the pictures you showed or you sent me, and so we said the tree will stay good. He still wanted the tree out. The fact that we pruned off two major ones on his side will not contribute to the situation of the tree leaning. It is a fairly large tree and then I am writing it, they suggest really writing trees that are greater than six inches in diameter, not circumference. It can go either way, but still we would have to by Broward County Ordinance, have to have something there. It will be whatever the Board decides.

Mr. Lowe: From the pictures, the fence is right there and the tree is right there, one foot or a foot and a half. So, either the tree was badly positioned or the fence was badly positioned.

Ms. Kooiman: The tree was there first.

Ms. Wald: The fence was permanent. I remember Ms. Mihailovschi and I looked at it.

Mr. Lowe: It sounds to me like the tree should be over here. I think that is where it should be. This just does not work.

Ms. Wald: What is the cost of the removal of the tree? Do you remember what Hector told us?

Mr. Lowe: The tree is going to have to be re-planted.

Mr. Cassel: It is too big to transplant.

Mr. Wald: I remember Hector said at the last meeting to put it back in place or take it out. That I remember.

Ms. Mihailovschi: When he takes it out, it is such a small area.

Mr. Lowe: The right thing to do is to take it out and purchase another one. If this is going to be an issue where we have three trees over here like this and nothing here is going to be we are going to have another expense without a tree over here. The long-term solution is that there is never going to be a tree over there. Whoever put the fence over there did not take the tree into consideration.

Ms. Wald: The fence came after the tree, but they probably permitted the fence. That being said, the tree was already there. The tree is there on CDD property, it is probably theirs. He came in later, but again, got a permit and installed the fence. Trees grow, fences do not.

Mr. Popowitz: We decided, I remember from a couple of meetings ago, that if some Royals died or fell down or whatever, you were replacing them. (34:18)

Ms. Wald: According to what Hector said, again not all of us are experts, he believed the tree was uprooted due, in fact, to the poor pruning that was done on the residents' side versus the city side. Again, we can only rely on our professionals.

Mr. Popowitz: If it was me, I would break the tree and move on.

Ms. Wald: That is what we were going to do before.

Mr. Popowitz: If he wants to come in and cut things out, that is his choice to design the property.

Mr. Kuehnle: Is it going to cost as much as it would to take it out take it out?

Ms. Kooiman: You can add it to the punch list.

Mr. Lowe: How much is it?

Ms. Kooiman: I do not know.

Mr. Lowe: Is it \$500, \$1,000?

Ms. Wald: How big was the tree?

Ms. Kooiman: It was six inches and then it splits up and you have got two almost equal branches here. I put it as a medium tree.

Mr. Popowitz: I need to know what it costs to replace them or to fix them so we can compare.

Ms. Wald: You are going to have to bring it back to get those comparison costs. You are looking at least \$500 to \$750 to remove a tree of that size.

Ms. Mihailovschi: I think the big tree was \$300. Do not worry.

Mr. Lowe: How much is it to put in a new tree?

Ms. Kooiman: We are talking \$4,000 to \$5,000.

Ms. Wald: It is not what you want to put there, but what you have to put there.

Ms. Kooiman: They are having a meeting right now on diseases in Broward County and the details. He had to replace so many A trees and so many Bs and since there are no A trees across the entire State of Florida, because there is not enough land, they are asking, will you accept B trees instead if it is a pruned, sprayed or C trees.

Mr. Lowe: How come we do not have a document amended to make that happen?

Mr. Popowitz: We should plant a permanent tree and move on.

Mr. Lowe: That does not help the long-term solution of whether it should be fixed.

Ms. Mihailovschi: To remove that tree will be \$250 and to replace it with something is more.

Mr. Lowe: Let us assume that we replace that tree with a little tree that will grow, it will be \$1,000, so we are talking about \$1,200. The other solution is we just leave it the way it is, stake it, that is a couple hundred dollars, no big deal, but the problem that I have with that is that it is not the long-term solution for neither us or the homeowner. For us, it is always going to cost over here because he owns the air space, so this thing will always look odd, it will be embarrassing, but...

Mr. Popowitz: Every homeowner can do that. I can go to my yard and cut straight up my property line and damage those trees and that is exactly what happened here. We are now encouraging people to go and cut the trees. Yes, they have a legal right to do it, but they are damaging the tree and listen this is an extreme situation because of the hurricane and it probably would not have fallen down otherwise, but it is his action that caused this thing to fall down.

Mr. Lowe: Have we told him that he should not have removed the tree?

Ms. Kooiman: No.

Mr. Popowitz: He has a right to do this. It was his action that brought this about.

Mr. Lowe: There is no resolution because he had the right to do whatever he wants with his airspace.

Mr. Popowitz: That is not true because you cannot cut it to damage it. You have to cut it to whatever the arborist's standards are, but technically you should not cut it down too much. My opinion is that he caused this, I do not want to spend more resident money to put a new tree in for thousands of dollars.

Ms. Wald: Or you do not a fence installed that close to a tree.

Mr. Lowe: It is his property line.

Ms. Wald: You are allowed to, no one says you cannot.

Mr. Popowitz: He left the fence there. We are looking for our tree.

Mr. Lowe: I still feel that the long-term solution is to remove the tree.

Mr. Popowitz: I am with you on that. What about an option of even offering to say we would be happy to say that because that is only going to help you in the short run. However, if you are willing to split, we will pay half to get it out, it might be \$700 for a new tree, but whatever it is we will split it with you and get out there and do it for \$250. Do we care about good will?

Mr. Lowe: Of course.

Mr. Kuehnle: I think it would be different if it fell by itself, but I think what is caused I have less inclination to prove it.

Ms. Mihailovschi: The other thing that is going to happen on the next storm because that tree is leaning towards this tree, it my fall because all of the branches are towards the tree, but I am sure the roots came out so much that I think in the next storm it is going to come out.

Mr. Popowitz: From a legal standpoint, we can also send a notification to all residents saying, We are aware that you have the right to trim, however, understand that if you do that and

it causes damage to the tree, that makes it fall or whatever, you will be responsible. I do not know if there is a way that we can or word it that maybe give them guidelines that they can work with us in advance and sort of cover everyone saying that makes sense.

Ms. Wald: You can always do that.

Mr. Kuehnle: Because if I am the guy that cut the tree, it has been on my grass on my side and then you are going to tell me I cannot.

Ms. Wald: You can cut it. You just have to do it in accordance with City and County requirements.

Mr. Kuehnle: It would be nice to notify everyone of this.

Ms. Wald: That is completely up to you and I am sure the District Manager would love to help you on that.

Mr. Lowe: What are we doing?

Mr. Popowitz: We will tell him we are taking the tree, if he wants he has to compromise to move it or take it out entirely. In the short term, you fix it and save the tree.

Ms. Wald: Can I get quotes?

Mr. Kuehnle: I like the idea of the town will stake it or if we think of a better solution we will take it out and move it and we would consider splitting that with you. I just do not want to get any damage in the grand scheme of things, I just think it is silly if I am going to buy a new Royal for someone, just because, I just do not understand why I want to fight with this guy.

Ms. Kooiman: Only if it is an Act of God or for example, you damage the tree.

Mr. Kuehnle: I am not saying give our money away, I do not want to fight with my homeowner.

Mr. Lowe: Why don't we talk on this one? For \$1,200, even if I am wrong by \$800, even if it is \$2,000 to remove and replace, I go with the long-term solution which is to have that tree in a different location regardless of how it was put in there, who was there, who obtained the permit. It is not a long-term solution for a neither the person or us.

Mr. Popowitz: I would strongly suggest we put some kind of wording out, maybe update to the community, of their right to keep it. I hear what you are saying.

Ms. Wald: You are going to have to get a permit depending on the site of the tree to remove the tree anyway, so it is not like it is going to be an overnight process.

Mr. Lowe: You need a permit to remove the tree?

Ms. Wald: It depends on the size of the tree.

Mr. Kuehnle: Not if you are doing it the right way.

Mr. Lowe: What are your thoughts?

Ms. Kooiman: I am thinking, I was listening to you Mr. Lowe and I am thinking I agree so much with Mr. Popowitz. I am thinking the situation may be better to remove the tree, but replacing it is going to be costly.

Ms. Mihailovschi: She is the one who installed the fence again. I know you can bring a tree there or you bring a little tree and just put it up over there. If you want a grown tree, you have to put it up by the fence and then it is going to cost you money.

Mr. Kuehnle: You can present it to him that we are going to, our plan is proceeding to move the tree. However, in the process, we are going to have to get permits and find out if it is cost prohibitive. At that point, we will come back to you and make an inquiry.

Mr. Lowe: The only way to put another tree there, is through his property.

Ms. Mihailovschi: Through his property or through his sidewalk, but you have a picket fence there. Go on and take the fence down. You are going to have to remove that from it, a big chunk of a fence.

Ms. Kooiman: We have the easement back there. We have trees and another homeowner has extended their fence.

Mr. Lowe: Do we have to replace that tree?

Mr. Popowitz: From an aesthetic point of view?

Ms. Wald: Not aesthetic. You can do whatever you want regarding aesthetics, the question is are they required to replace that tree if you remove a tree? That I do not know.

Ms. Kooiman: We are required to replace, it could be somewhere else on our property, but we will have tree, tree, tree, hole, tree, tree, tree.

Mr. Popowitz: Is there a danger now the way it is?

Ms. Mihailovschi: The only danger is if a big storm comes in here.

Mr. Popowitz: Is there a necessity to take it now while we figure this out?

Ms. Mihailovschi: I am not an expert.

Ms. Kooiman: It has already been stressed a lot.

Mr. Lowe: My suggestion is to get two items and wait for the next meeting to make a decision and find out for sure what the requirements are. Let us find out specifically for that area,

that tree, that size, that color, whatever it is. Yes, we need to replace it with something identical, bigger, smaller, whatever the requirement is, so at least we have the factual information on that. Number two, what does it cost to remove the existing tree and we have to replace it. What are the options for replacing that? We can make a decision on the facts. In the meantime, fortunately, we can tell them that we still got them some information.

- **Proposals for Gates Preventative Maintenance**

Ms. Mihailovschi: Right now we do not have a contract with anyone, but we used to have a contract with Total Entry and the price was \$1,350 monthly and they used to do quarterly maintenance on the gates. The arms were not included, but we used to get a 20% discount, service calls at no charge, unless there was something like vandalism and the gate broke. They will charge us a service call at \$95 per hour and emergency services at \$175 per hour. The company that installed the gate arms, they charge per month \$1,450 with the same thing, with monthly and quarterly maintenance. The arms are included unless it is vandalism. If somebody hit it they will have to pay. You get a 20% discount on service calls or take a 10% discount on parts if there is vandalism. The service call, for example, if Vista del Sol gates stop working suddenly, and they have to come in and look at it, they will not charge us. The other way, sometimes if they have to change some kind of board which broke, because it is old, they will not charge us to replace that board. That board will be included. They have another option which is \$340 monthly with quarterly maintenance. The service calls are \$85 per hour. The bottom line is that you will pay another \$40 for them to come in and do the monthly maintenance. If something breaks or something happens, you pay as you go.

Mr. Lowe: The question I had last time was how much do we spend on a monthly basis on maintenance?

Ms. Mihailovschi: For service calls which are included, we spent from January 2017 until July 2017, \$2,510. We spent \$7,487 on vandalism and then the monthly maintenance fees are always \$1,350.

Ms. Kooiman: That is a lot of money for vandalism.

Mr. Popowitz: I think you have a lot of damage caused by vandalism, correct? The contracts which were excluding vandalism did not make sense.

Ms. Mihailovschi: None of them include vandalism.

Mr. Popowitz: There was something that was all inclusive where they would cover one more thing, but did not cover vandalism.

Mr. Kuehnle: Why are so many residents vandalizing? Do they not know when they left there was a gate there and when they came back it is still there?

Ms. Mihailovschi: I think now they realize it is there.

Mr. Kuehnle: I have seen that multiple times where tire irons and gate were off. I have an Expedition and I am sitting there I cannot even see that.

Ms. Mihailovschi: People have old cars that they see the iron fence open and they do not realize that the arm gate is still down and then they go and they hit the arms, the arms go down, goes over the iron gate.

Mr. Lowe: We said we spent \$2,510 in services calls for what period?

Ms. Mihailovschi: January 2017 through July 2017.

Mr. Kuehnle: Do we reimburse annuals for those, what is our net?

Ms. Mihailovschi: Some of them I have to follow them, send me a check, send me a check. The companies that hit the gates, like Home Depot, they send me checks. The residents are not as cooperative.

Mr. Lowe: Can we send them a letter? How much money are we talking about, a couple thousand?

Ms. Mihailovschi: About \$3,500. It is not that much.

Mr. Lowe: It does not sound like a good deal to me because the majority of costs are with vandalism which is not covered.

Mr. Kuehnle: It does not make sense to have the cheaper monthly option all inclusive.

Ms. Mihailovschi: We did more discounts, but you get 20% off for a service call, Total Entry is charging \$95 per hour. ATI is charging \$65 per hour.

Mr. Kuehnle: We are not using that for non-vandalism purposes.

Ms. Mihailovschi: If it is not vandalism, they will come in and they will not charge. If it is vandalism, they charge \$95 and the other one charges \$65. You also have the option to do \$340 which covers the maintenance and then you pay as you go.

Mr. Kuehnle: ATI will do the arms, correct?

Ms. Mihailovschi: Yes. This month, for October, we do not have a contract with anybody, including both of them, so to test them to see how they work. ATI respond right away. They send

me a copy of the work order and then when they are done, they send you back the work order and a completion as to what was done.

Ms. Kooiman: Is the fee that we charge for gate arms sufficient to cover the \$95?

Mr. Kuehnle: To me, let us take Total Entry outside for a second, with ATI we are spending an extra \$1,100 per month, but we essentially only spent \$2,500 in the past six months.

Mr. Lowe: That is \$40 per month.

Mr. Kuehnle: To me, it does not make sense to commit to that, but we may go with the cheaper one if necessary. However, if parts are breaking, we can reassess that.

On MOTION by Mr. Popowitz seconded by Mr. Kuehnle with all in favor, the Proposal from AT&I Systems in the amount of \$340 per month for maintenance of the gates, was approved.

ii. Discussion of Second Rover Car Service for Monterra

Ms. Mihailovschi: We have a trial for a couple of months with this security company. The security guard has a golf cart and does rounds at night for 40 hours per week. The cost to do that for eight weeks was \$5,000, so if I break it down, it costs \$1,200 per month plus the guard is \$15 per hour. I do not know if you want to keep on doing it.

Mr. Popowitz: I think we talked about doing it at strategic times during winter break, during times when school is out, when it is more likely that vandals would maybe go into the community. I personally did not want to do it full time, but if we have a plan for certain months like the end of summer, winter break, kind of have those times set to have extra rovers. I do not know that there is a big benefit to doing it at all, but I know there is a need for it previously.

Mr. Lowe: You know that we have a little bit of history over the past two years, that summertime is when things go wild. It becomes the *Wild West* over here and that is two summers, so I agree with what Mr. Popowitz is saying, I would just wait for the summer, not the end of the summer, but this time I will do it immediately in the summer when kids are out of school. Just so we have some data that supports that, that is when we have 10 police officers from the Broward County Sheriff's Office here. Two summers, that is the point.

Mr. Popowitz: I think you mentioned specifically summer vacation. I think it should just be vacation. Winter break and those type of things, those would be the times to focus, whenever school is out, that is when these issues develop.

Mr. Lowe: I was specifically discussing summer. I was not thinking about the winter break.

Mr. Popowitz: I would do it over winter too; whenever that school break is, may coincide.

Mr. Lowe: We can do those two weeks. It is no big deal.

Mr. Popowitz: Would you do it for the entire summer or would you do it from start of summer to end of summer?

Mr. Lowe: We should have this for the entire summer. This past summer we had so many cars stolen or broken into.

Mr. Popowitz: I do not mind doing this, but my concern is that it is purely visual. People are going to commit crime, but they are going to wait the extra half-hour to commit crime. What you saw in the videos that literally five minutes after the rover drove by and did whatever they planned to do, which was nothing. I do not have a problem doing this, but I do not know if it is beneficial just to be visual.

Mr. Lowe: I think it is a little trial and error. All of these things happened when we have a rover. Who knows why this does not happen. It could very well be that everyone is back in school and has nothing to do with the money which has been spent.

Ms. Kooiman: I am not sure the guys who are doing this are really going to be seeing that.

Mr. Kuehnle: Are these the golf carts too?

Mr. Lowe: No, but we hired an actual car.

Mr. Kuehnle: I remember that. My spotlight would turn on. Just a comment on that. There is one of the guys that drives his golf cart, he has got dread locks and I mentioned it to my wife. Every time we see that guy, what good is he? He is wearing ear buds.

Ms. Kooiman: That was not music. They are tuned in via the phone.

Mr. Kuehnle: I saw kids over the fence and I was out looking over to see what they were doing, and that is why when I saw him go by, he was not looking.

Mr. Popowitz: I agree in the sense that I know they told us they are looking for communication. Driving around the community I get, but your job is really to look out and see and notify.

Ms. Kuehnle: That was kind of the point. It just seemed like he was not engaged.

Ms. Kooiman: Maybe you want him to attend the next meeting and do his hard sell.

Mr. Popowitz: Is this going to be the plan for the next calendar year?

Mr. Lowe: The first one that is coming up is Christmas.

Mr. Popowitz: You can authorize this for Christmas and then we will get the plans ready for one time and have a trial plan to see how it goes and do it again.

Mr. Lowe: For me it is a no brainer that we can do it during the summer.

Mr. Popowitz: Let them figure out a plan.

Mr. Lowe: we can authorize this for two weeks during the holidays and develop a plan for the summer.

Mr. Cassel: I do not know if it is budgeted. We will need to look at impacts on the budget and various line items. We can move dollars around to be able to cover this.

SIXTH ORDER OF BUSINESS

Financial Reports as of September 30, 2017

A. Approval of Check Register

B. Combined Balance Sheet

Mr. Lowe: I will just tell you guys a couple of questions. I do not know if you had any chance of, you probably did not have any information to dig into year end. The numbers we have over here are for the whole calendar year for 2017, and as I said before, we finished the year with \$337,000 of less expenses and a little more revenue wherever that came from, to budget. That gives us exactly \$1 Million as far as I understand of what I call reserves. The two areas to highlight for the benefit of the people here is August we were over-spent in landscape maintenance and irrigation maintenance. It is a no brainer over there. Obviously, those are the two big vendors and two items, and I wanted to find out why or specifically what invoice or what project or what trigger got over-spent by \$56,000 and \$31,000. Maybe next time you guys can bring us some insights?

The other question that I would make sure that we are starting the year with a footnote. What are the chances that we have with the previous manager is they did not follow accrual accounting. In other words, if something was from January, they would open the books in January. What needs to be done is regardless of when he was paid or the date you post it going forward. You do not post it going back. You do not open your books, you close them when the calendar closes.

Mr. Cassel: we have gone backwards.

Mr. Lowe: I just do not want to get started with the same old problem. I think we all like the schedules over here, but if you have any suggestions feel free. As I said, the one schedule I think we are missing is the one that deciphers or allocates is the \$1 Million, the capital projects

going back. I think the other thing which would be very helpful in every meeting we spend or approve. I love improvements. At this particular meeting, we will probably approve \$50,000. It will be nice to have a schedule, a rolling schedule of that because your next meeting you are going to show us the financials, but none of those \$50,000 we approve today are going to be spent because it goes through the process, the contract, the vendor and all of that stuff. It will be nice to pass a forecast, perhaps because you may ask, the budget shows we have \$81,000 over here, but we forgot at the last meeting that we had authorized \$60,000, so we really only have \$20,000. We have not even started the work. The problem was the estoppel. That thing was \$80,000, we have not even gone through that.

Mr. Popowitz: We paid the deposit.

Mr. Lowe: We paid the deposit, but it will be nice to have a forecast, just because there is no way I can keep track of it unless we go back in every single community.

Mr. Baldwin: In regards to the running tally of all of the different invoices that we are approving each meeting, do you want that literally every one you approved or the ones that have been paid and are actually on their books they be paid off of that list?

Mr. Lowe: Are you talking about this check register?

Mr. Baldwin: No. We were talking at the very beginning about all of the dollar amounts.

Mr. Lowe: What I am saying is that in this particular schedule, for example, the budget for the month or the expenditures for the month, it will be nice to have a comparison right next to it which shows how much has been approved. Call it whatever you want to call it. It is just a reminder for us yes, back in January we approved \$8,000 for the tot lot and then subtract it because the money is already gone. I do not remember what I did yesterday, so there is no way to remember every single meeting all the thousands of dollars that go out the door. Some of the projects take forever.

Mr. Bloom: Is there a list we can start off with?

Ms. Kooiman: I can give it to you.

Mr. Bloom: So we have a starting point.

Mr. Koncar: We are talking about a capital improvement list of the projects being approved. We also ask about an allocation of reserves schedule and then you want that other item in your monthly financials that show your year-to-date actuals, that is what we would call them. In other words, here is your budget and right next to it, here is what you spent for this year.

Mr. Lowe: What is to be spent.

Mr. Cassel: What is allocated.

Mr. Lowe: What you have spent, you should already have in your books, the money already went out, but the other column, you will have the invoice.

Mr. Cassel: Which means you have committed the funds.

Mr. Lowe: You have committed the funds. The funds are gone. I think that will give us a really good picture of how we are doing on any given month.

Mr. Popowitz MOVED to approve the Financials Reports, Check Register and Combined Balance Sheet; and Mr. Kuehnle seconded the motion.

Mr. Lowe: By the way, you obviously have your own system, so we obviously want to work on whatever suggestions you have in terms of making this better. We kind of like it, but there is always room for improvement. The categories, we put a little effort in the categories, we can concentrate specifically. So, perhaps we should have multiple categories, but if there is a better, easier way, by all means we would like to hear some suggestions.

There being no further discussion,

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

FIFTH ORDER OF BUSINESS

Staff Reports (Continued)

A. Attorney

Mr. Popowitz: I think we have not discussed about the auditor, the RFP.

Ms. Wald: That is something else we have to talk about. We are going to have to start the process. We need to do the RFP process, which we can go ahead and have your District Manager start it now.

Mr. Lowe: We do need to do that.

Ms. Wald: We will bring it back and do the Audit Selection Committee.

Mr. Lowe: That is a good point.

Ms. Wald: If you want extra stuff, you need to tell them.

Mr. Lowe: Mr. Winkeljohn asked me for the wording, but we did not have any specific requirements for an auditor. We just want someone who specializes in CDDs, obviously, someone other than who we have.

Ms. Wald: Of course, they can submit a proposal, which you are obligated to accept.

Mr. Lowe: It would be nice to have someone who is local, but that is not a deal breaker.

Mr. Popowitz: I believe our HOA President has a comment.

HOA President: I will comment when you are done.

Ms. Wald: I have two items. The first one is your agreement. You have the redlined in front of you. I quickly went through the changes. Most of what you are seeing is the redlining I did. If you go to Page 2, you will see the two shaded areas. These were the redlining that I took out and if you go to the comment it says, *This provision should remain specifying that the services must comply with the law and industry standards*. I do not necessarily have a problem with that, so we will craft some language. That would be fine with me unless anyone has a problem. If you go to the next page, which is Page 3, it is the bottom of Page 2 and the top of Page 3. This is *Waiver of Conflict* matters. You will have your District Management will obviously represent other Districts, and so sometimes there is a potential conflict of interest that may occur. I always recommend to my clients that if there is a conflict of interest, it should come in front of the Board and the Board does an actual written waiver. What they are asking in this language in my opinion is you are waiving it automatically if it exists.

Mr. Popowitz: I like your comments.

Ms. Wald: I will *stick to my guns* on that. Go to the next page. On the top, you will see a comment which says, *This sentence needs to remain in place*. I struck out the late fee, the 1.5% fee charge for payments made after 30 days after *notice*. That is completely up to this Board because that is really not a legal matter, but it is one I do not have any of my other contracts.

Mr. Popowitz: Why?

Ms. Wald: Because they are the ones who pay.

Mr. Popowitz: Isn't that a separate schedule which the Manager checks?

Ms. Wald: That is correct. Unless there is some kind of analog, obviously you can try manifest it.

Mr. Lowe: Is there a very strong opinion over this?

Mr. Koncar: No, we usually have that. That is something that we just put standard language in our contracts that we have not had a problem necessarily with our Districts in getting paid on time, but we just put that in there as standard practice.

Ms. Wald: This is completely up to the Board. I just wanted to point it out to you.

Mr. Lowe: Would it be in good faith to say 60 days, rather than nothing, unless you do not want to do that?

Mr. Popowitz: Do we have any other interest in any other matters?

Ms. Wald: I think you have time to address prompt payment. It is a factual question, it is really not a legal question. I wanted to point it out to you that it did not have Performance in your agreement. Let me know one way or another.

Mr. Popowitz: If there is no reason to have a meeting, does that mean the prior check will have interest?

Mr. Lowe: We do not approve the checks. They will get paid no matter what, so that is why it was redlined.

Ms. Wald: Again, they want it.

Mr. Koncar: Instead of the 1.5% as a penalty, why don't we just put in here *complies with the Prompt Payment Act*.

Ms. Wald: I have no problem with that because that is the law. Go to the next page. I was OK with that. Go to one THEREAFTER, which is right above 6. *Miscellaneous*. I crossed a bunch of stuff out and they added, *Manager's liability shall not exceed an amount equal to twice the amount of the annual compensation for such references during the agreement year in which such cause of action and of claim is raised against the Manager*. They are saying, *We can make this twice the annual compensation somewhat potential liabilities required*. So, they want to have a limitational liability for their negligence, I had crossed it out. They are asking for it to be having a cap. Obviously, you are going to have an insurance provision and you will see that the insurance provisions which are in here that was also part of their proposal in the amounts they had in there are part of their proposal, they are asking for a cap as to being their compensation on the insurance provisions. So, again, it is a factual thing. It is not necessarily legal. It is as to your squeal point and what you are comfortable with.

Mr. Popowitz: Essentially if there were a major issue, we are not limited.

Ms. Wald: We still have \$7,068 028 too which I also remembered.

Mr. Koncar: You also have the \$2 Million in general liability and \$1 Million in commercial prime insurance.

Ms. Wald: That is correct. They do have the insurance in here, the question is if you are comfortable with those insurance limits and this limitation. It is up to you, and it was the insurance limits they included in their proposal. That did not change.

Mr. Koncar: It is the \$2 Million and the \$1 Million.

Ms. Kooiman: I am happy with it.

Mr. Lowe: I am OK with that.

Ms. Wald: You are OK with that provision?

Mr. Lowe: Yes.

Ms. Wald: I never liked any of those provisions, but I am a former insurance defense attorney. I do not like any of those provisions. I have to point that out to the clients. If you are OK with it, I am OK with it and we will let the change go through. If you are looking to approve this, I want you guys to know exactly what is in here since we are all looking at it together from their changes. We already talked about, Mr. Cassel, as we were going through this with the records retention, and he actually has a Resolution that he is going to ask for you to approve regarding records retention and having a custodian. That will take care part of this language and we will change this language to that Resolution. This is new. I have not seen this because this was not part of their original contract they sent to me, the 6.8 Dispute Resolution. Using the AAA for a Dispute Resolution again, I just wanted to point that out to you that it is completely up to you whether you want to approve that or not. I have my own personal thoughts on Dispute Resolutions.

Mr. Lowe: What are those?

Ms. Wald: I find that you are paying an arbitrator or mediator, but there is nothing wrong with it. The language itself is fine if that is something the Board is OK with from a legal standpoint it is fine, again it is just a personal opinion.

Mr. Popowitz: Why have the arbitration? If it is not resolved, I do not a, I would rather not either, but if you are going to do the mediation first and it is not resolved, I do not want the third party to be able to bind arbitration. I want to be able to pursue.

Ms. Wald: So, the mediation is fine and the arbitration go. The Independent Contractor is new, but I have no problem with that. Waivers is new, I have no problem. Non-Solicitation, Assignment and Counterparts were all new. I have no problem with those. We already discussed

the Public Records. *The District shall make all determinations as to what constitutes confidential or exempt public record.* The problem with this is that language in and of itself is fine, but the problem is this is the statutory language and we cannot necessarily add anything to it, so we will have to put that somewhere else.

Mr. Kuehnle: Why don't you put *The District shall exceed...*

Ms. Wald: We will have to just take that out because we have to follow the Statute as is. We cannot actually make any changes to that language from a Statute, which is what I put in there and added to it. The Exhibits which are added, the language was fine with what they put in there, we made a few changes. If you go to the *Fee Schedule*, what happened, you will see some redlining there, I took the proposal numbers and that is why you will see some changes to make sure that it matched the proposal that we provided to you because that is what you approved, and other than that I think you are fine. You can go ahead a motion based upon the changes that we discussed. We will change some of the language from a legal aspect, when we have our telephone conference on Friday. It would be a motion to approve in substantial final form given the authority to the Chair of the Board or in his absence, the Vice Chair, to execute the agreement upon approval by a legal act.

Mr. Lowe: I have a question. Is the termination at 60 days?

Ms. Wald: Yes, it should be.

Mr. Cassel: Yes.

Mr. Lowe: Given the Exhibit B on the \$1,000 one-time final transition fee?

Ms. Wald: That was in the original proposal. I did not change anything that was from their Proposal in Exhibit B.

Mr. Lowe: This will be payable up front, I suppose.

Mr. Cassel: Yes.

Ms. Kooiman: I will make the motion to approve.

Ms. Wald: Based on the changes we discussed and the other ones we looked at.

On MOTION by Ms. Kooiman seconded by Mr. Popowitz with all in favor, the agreement with Severn Environmental Services, LLC for District Management Services was approved as amended, and the Chair, or in his absence, the Vice Chair was authorized to execute said agreement in its final form.

Ms. Wald: The only other thing I would have and again, I spoke to Mr. Cassel about this prior to today's meeting, you originally had meetings on Monday nights and the schedule that we discussed with your District Manager and also when we looked at the schedule from our firm, it would be preferable to go back to, if at all possible, if that is not problematic on Monday nights again.

Ms. Kooiman: I would prefer that.

Mr. Lowe: The third or the fourth week?

Ms. Wald: The fourth week is what you originally had.

Mr. Lowe: The challenge with the fourth week if we 27th of November is we are basically looking at the November financials at the end of November, so a whole month went by and we do not have any idea.

Ms. Wald: Are you going to have that same issue with Severn Trent?

Mr. Lowe: Obviously November is not finished, so there is no way you are going to have financials.

Mr. Cassel: You would have your October financials at the November meeting.

Mr. Lowe: Is it possible to do it the second week?

Mr. Cassel: You will not get your financials done. When you close your month at the end of the month to get your financials, in order to get your package posted seven days prior to your meeting, that is seven days and then financials in the package has to be prepped five to seven days or better before that. So, you are talking 14 days before your actual meeting is when you are doing your financials package. If you meet before the 15th or 20th of the month, they have got one day to do your financials.

Mr. Lowe: How long does it take to prepare the books?

Mr. Bloom: It takes at least two days.

Mr. Lowe: Do you have a conflict on the third?

Ms. Wald: I would not mind getting rid of them. Let me rephrase that. It is all based on location, not the individuals that comprise the Board. Is the HOA the third or the fourth?

Ms. Mihailovschi: it is the fourth.

Ms. Wald: Do you want to do it on the third Monday of the month?

Mr. Lowe: I prefer the third week.

Ms. Wald: I am OK with that.

Mr. Lowe: Does it have to be a Monday or a Wednesday?

Ms. Wald: I would rather do it on Monday.

Mr. Lowe: When is the next meeting?

Mr. Cassel: It would be November 20, 2017. It would be the third Monday of the month.

Mr. Lowe: I would suggest that the next meeting be the 13th because the week of Thanksgiving is the week of the 20th.

Mr. Popowitz: if we move it to the 20th because of that, we can move it to that day.

Mr. Lowe: Will you have books made by the 13th, or one week before, by the 6th? If we post the books for November 3rd, send them out on the 6th, that should be fine.

Ms. Kooiman: Is the 13th Veterans Day?

Ms. Wald: No, that is the 10th. It is observed on the 10th.

Mr. Lowe: So November 13th?

Mr. Bloom: It is going to be tough because we are transitioning.

Ms. Wald: Do you want to keep your November meeting date the same?

Mr. Lowe: We will move it to the 20th. If it is OK, we will get financials on that day. I know you have to send the financials a week prior.

Mr. Koncar: we have to have the agenda and all the attachments prepared and posted a week ahead of time.

Mr. Lowe: Even the financials? Is that by law?

Ms. Wald: What is by law is you have to post and have available on their website all of your agenda and any documentation you have available at that time.

Mr. Lowe: If we do not have the numbers, we do not provide them. We can just provide an agenda.

Ms. Kooiman: How about the 20th?

Mr. Lowe: Is there a problem with A/P or anyone taking off that week? I am here.

Mr. Kuehnle: I am here.

Ms. Kooiman: I am here.

Ms. Wald do you want the 20th then? So, you are going to move the November 22nd meeting to November 20th and the remainder is going to be the third Monday of the month at 6:00 p.m.

Mr. Lowe: The next one will be December 18th.

On MOTION by Mr. Kuehnle second by Ms. Kooiman with all in favor, the remaining Fiscal Year 2018 Meeting Schedule was amended from the third Wednesday to the third Monday of the month at 6:00 p.m., commencing with the November 20, 2017 Meeting to be held at the Club at Monterra, located at 8451 Monterra Boulevard, Cooper City, Florida.

E. District Manager

Mr. Cassel: We did pick up from the HOA the study on the irrigation. We are going through proposals regarding some changes on irrigation. We are looking into that to make sure we do not go down a wrong path on some of that. The study is from Ms. Mihailovschi on the proposal from Research Irrigation on some issues with the irrigation line and stuff like that. We are trying to come up to speed on it, see exactly what the issues are so we do not run down a road you do not need to go down and waste money on something which may or may not be necessary.

Mr. Lowe: Did we pay \$15,000 for this study and I am not sure what happened, but the whole idea was actually similar to the capital improvement plan to assess the entire web of irrigation system we have and come up with a multi-year plan to have a better system over time. That was their intention and that is still their intention, and we have not done much about it.

Mr. Popowitz: To upgrade in the sense of having automatic control, I think right now they do each unit and control it by section, as opposed to having a centralized unit that controls by turning valves on or off to redirect flow if needed on certain pumps versus another pump. You do not have that possibility now. I think that is one of the objectives, if possible. It seems that it is possible, it is just going to cost a fortune.

Mr. Cassel: The other thing is, we do need to set Resolution 2018-02 which does two things. Ms. Wald, please correct me if I am wrong. By law, you need to designate now a Records Custodian and a contact person for researching numbers for when a Records Request comes in, it just goes to them and they handle it. At the same time, a records retention schedule so that you follow the Statutes that require certain documents become filed over a certain period of time, beyond that you do not need to keep them. Once you get past a certain standard record retention, then there is continued ongoing cost because you keep building up all site storage capacity for your hard cover records. What I have prepared and Ms. Wald referred to in the contract is Resolution 2018-02 which is a Resolution of the Board of Supervisors of the Monterra Community Development District designating a Records Management Liaison Officer and adopting the

Records Retention Schedule, which will be in accordance with Chapter 119, which is your Records Retention Schedule, which is part of this schedule which has the recordings kept for three years, other documents, three years, five years, whatever it is. I place that before you at this time.

Mr. Kuehnle: Who is the Liaison?

Mr. Cassel: It would be Severn Trent Services, as the Liaison and that will also go on your website as the Liaison contact information falls straight to them.

Ms. Wald: With all the contracts, what we will do is we will send that Resolution to every single one of the members that you have currently under contract, so that they have that information as well.

On MOTION by Mr. Popowitz seconded by Ms. Kooiman with all in favor, Resolution 2018-02, Designating a Records Management Liaison Officer and Adopting a Records Retention Schedule was adopted.

Mr. Lowe: Are they paying Conflict of Interest right now? Do you have any conflict with vendors, any of the managers or supervisors here?

Mr. Cassel: Not that we are aware of, no.

Mr. Lowe: Is there anything else?

Mr. Cassel: That is it for now, we are looking forward to working with all of you.

HOA President: I represent the HOA. Welcome. Anything we can do from our side to help you guys. Welcome to the wonderful world of Monterra. I did have one question for you. We were talking about social projects and we have two events coming up. We are looking toward next year perhaps to make some changes at the clubhouse, as sort of a monthly, perhaps bringing a vendor, like a kids craft person who would come in and the HOA would pay for that. There are those things for which we need any sort of additional approval from you which would make sense for the community and we would set ourselves up a schedule so people can come whether it is crafting or an exercise thing.

Ms. Wald: Those are the things I would be concerned about would be the insurance, the liability and all of that being done and making sure we are in compliance with any rules and if we needed to change any rules, then we would have to go ahead and do that. I would suggest what you are thinking of doing, provide that to Ms. Mihailovschi, and her and I can work on it to see what needs to be done, then it can be presented to the Board and the Board can approve it.

Miscellaneous discussion took place.

HOA President: the next question is going to sound extremely stupid and I apologize. Are these roads public or not?

Ms. Wald: Where is your District Engineer?

HOA President: I will give you the answer from Cooper City. The Growth Management Director says these are private streets and they require a permit to come in here.

Ms. Wald: That is wrong because all I have to do is read the Engineer's Report.

HOA President: I am asking because we are trying to find out about, not just the parking, but the situation with all of the shrubs and all of that kind of stuff like on the swales.

Mr. Lowe: I think that is a very good question obviously because I was just going to ask about the parking. Is it possible to get a definitive opinion on that question and the secondary question is how, if any, can we afford parking?

Ms. Wald: Those are two totally different items.

HOA President: Before we jump to whether or not investigating it is public, right now the public as far as we know. If they are not coming in here to remove debris, perhaps we can send a letter to them.

Ms. Wald: Here is the problem. It is not just Cooper City. Let me phrase this differently. Almost any governmental entity, Miami-Dade County, Broward County, Palm Beach County and all of the cities in between, I will even to with Martin County, St. Augustine, just keep going. They do not understand that a Community Development District is a governmental entity and a special purpose government and they also do not understand if the CDD is the one which owns the roads that they are public roads. We have to educate on a regular basis and explain that to these different cities and entities.

HOA President: Whose role would that be do this education for a specific situation from our community?

Ms. Wald: It is usually District Management because you do not have to be me to have to tell the City that these are owned by the CDD roads. It is on the Property Appraiser website and the Engineer's Report. It was paid with the public funds. These are public roads and you should be enforcing it and by the way, remember that house over here, from a couple of meetings ago? We told them and they understood it and they were like we will patrol and do everything, so you

know the police department knows that, so it is really just an education type of thing. City Manager, please tell your people that you are talking to that they are public roads.

HOA President: Somehow these employees do not even know.

Ms. Wald: They are City employees and so they take it from their boss and their boss is whomever that boss is. It is usually the Manager and if the Manager does not know, they are not going to know.

HOA President: We have been calling and calling the City continuously, and not a long parking conversation that we had, and the clean-up. Their perception is the only reason they are coming into Monterra is because we received additional FEMA funds to clean up Monterra. That is their perception.

Ms. Wald: Is it perception or reality?

HOA President: It always seems we have had a disconnect with the city.

Mr. Popowitz: Did we send them a letter to them just advising them?

HOA President: I think this education process Ms. Wald is talking about, needs to happen.

Ms. Wald: I think and of course, or Supervisor, Mr. Pulcini is not here, that he is for conversations and he has talked to them and explained to them multiple times these are public roads. Whether it gets down to them, I do not know.

Mr. Popowitz: Don't we need to get permits from them regarding events here at the clubhouse?

HOA President: Correct. Going back to what Mr. Lowe was talking about as far as parking, they are extremely flexible with us. Whenever we make recommendations or ask us, they are willing to listen.

Mr. Lowe: Let me make sure I understand the facts. These are public roads paid for with public funds. Are they owned by the CDD?

Ms. Wald: My understanding is they are.

Mr. Cassel: We are going to verify that.

Ms. Wald: I am not 100% certain that all of them are, because this is a very big District. I am trying to look for the Engineer's Report on your website.

Mr. Kuehnle: I think that one is with the City. With regards to streetlights, I have one right outside my bedroom window and I prefer not to see the date on it.

HOA President: We pay the bills technically with the City. The City should be paying the bills. We contacted FP&L, and they say that it is the City. Ultimately, if there is a pothole in the street, who repairs the street?

Mr. Lowe: That is my question. When someone tells me that these are public roads, my understanding is that it is the City of Cooper City that owns them.

Ms. Wald: No. Public can be any public entity. So, you have state, you have county, you have city, town, you have Special Districts. This is a Special District.

Mr. Lowe: It is the public owned by a Special District.

Ms. Wald: Right. When you look at plats it will talk about being dedicated to the public. That is open to everyone.

Mr. Lowe: The assumption is that those are public roads owned by the City.

HOA President: Correct.

Ms. Wald: We are a special purpose local government entity.

Mr. Lowe: That means to me that we are responsible for, if there is a pothole, the District is responsible for repairing it.

Ms. Wald: Right, except we have a Maintenance Agreement. The answer is yes.

Mr. Lowe: Can I also make an assumption that either for parking purposes, we are responsible for enforcing parking on Broward streets.

Ms. Wald: Yes, not necessarily, we do not have police powers. We cannot enforce because we do not have police powers and that is why we want cops to come in and check Chapter 316 of the Florida Statutes, which is the traffic laws of the state. We ask them to enforce County and City Ordinances because they are the ones with the authority to do it. The District cannot.

Mr. Lowe: Is that why we cannot pass it on to the HOA to some degree?

A Resident: It is funny that you say that because it is like *he said, she said*, I called the police once when a gentleman was repeatedly parking on my lawn on the corner and it was actually CDD property and they told me they cannot touch it because it is private HOA property. He was misinformed. He feels we need a permit system to make sure they are enforced. When you guys are replaced or step down, when the next group comes in we are going to start this over again. We need a permanent system.

HOA President: Why don't we do a memo which we can have internally, that the various cities, municipalities, whoever needs to send it, have that on file.

Mr. Lowe: We are talking about different things. We are talking about memorializing what we learn so the next group does not go through the same learning curve, but I am talking about, you say that we do not have policing powers, but it is not practical that we are going to have BSO here giving out tickets.

Ms. Wald: Keep in mind too, because we did not go to the second step. We probably should be doing tonight because we probably should put this on an agenda, but we are just talking general we are not going to make decisions.

Ms. Wald: You can also go ahead and do a rulemaking process to have specific rules over, as long as you are not violating any other laws, open your streets and ask to park which may otherwise be allowed and have a reason, like parking should not be occurring, in certain areas. With that rulemaking process pursuant to Chapter 190, which was adopted 1½ years ago by the State legislature, you can actually engage a towing company to then tow vehicles that violate your rules and regulations. That is going another step. You still have to have rules and regulations and I do not have all of these in front of me. I would suggest that what we do is have this as a discussion item on an upcoming agenda. I pull all of the rules and regulations, work with your new management also, obtain everything from the Engineer's Report, have everything put in a memorandum form as to what you can do and what you cannot do. I am being kind of specific, but if you have everything in front of you and you say these are the problems we have in the community. What can we do to potentially resolve those problems? I think that is kind of what it sounds like and I think then we send everything to the City and they know exactly what we are doing and what is coming up.

HOA President: I had planned to make an evaluation. As you are aware, we used a car that used to go around and glue the stickers until our attorney looked into the rule that we counteracted what the city was doing.

Ms. Wald: This is because the HOA, and I remember looking at this and their rules had something to do with this.

HOA President: We were telling people not to park on the swale and Cooper City ordinance is to park on the swale versus parking on the street. We were the complete opposite. It was a mess. I just go back and I ask the new District Management to sort of bond our relationship with the City. I think it is a lot of education and if we can get to find out. If you simply go back

to try to find plans for this community, there is nothing related to 2005. Cooper City is not as organized as you would hope, so there are a lot of holes in the system.

Mr. Lowe: So, two items to take away, one starts with an education process with the City so they can start to get their act together if there is any room for that, and number two, by totally supporting your idea in terms of research for the next meeting, find a permanent solution for how to manage parking on our own, whatever that grade of thinking is, whether it is a combination of what is handled by the CDD or whether we can get involved with the HOA or vice-versa, whatever the solution is, but at least to have a solution that we can all sign off on. I think that will be great.

HOA President: If you can give us how to do something.

Mr. Lowe: Whatever the solution is, I will just open it up to whatever creative solution we can come up with, understanding we want to work together as one unit.

HOA President: Just out of curiosity, since you stopped putting stickers on have you seen an uptake on parking issues?

Mr. Lowe: This is the number one problem of the community. It is the curbs, number one, it is the people parking on the side streets.

HOA President: What about the bus stops? All of these cars just park all over.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business, the meeting was adjourned.

Kenneth Cassel
Secretary

Ricardo Lowe
Chairman

Fourth Order of Business

4A.

**MONTERRA COMMUNITY
DEVELOPMENT DISTRICT**

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

November 10, 2017

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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

November 10, 2017

Alan Baldwin
Severn Trent Management Services
210 N University Drive, Suite 702
Coral Springs, FL 33071

Dear Mr. Baldwin:

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

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

Experience

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



Monterra Community Development District
November 10, 2017

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

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

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

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

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 28 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

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

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a 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 Monterra Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

The current members of our firm have performed audits of over 750 community development districts, and over 1,500 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received 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 also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

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

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

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

Community Development Districts

Aberdeen Community Development
District

Cedar Hammock Community
Development District

Amelia Concourse Community
Development District

Celebration Pointe Community
Development District

Anthem Park Community
Development District

Channing Park Community
Development District

Arborwood Community Development
District

Cheval West Community
Development District

Bannon Lakes Community
Development District

City Center Community Development
District

Beacon Lakes Community
Development District

Colonial Country Club Community
Development District

Boggy Creek Community
Development District

Creekside at Twin Creeks Community
Development District

Candler Hills East Community
Development District

Deer Run Community Development
District

Capron Trail Community Development
District

Diamond Hill Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Dovera Community Development District	Heritage Lake Park Community Development District
Durbin Crossing Community Development District	Heritage Palms Community Development District
Eagle Point Community Development District	Julington Creek Community Development District
Eastlake Oaks Community Development District	Lake Bernadette Community Development District
Easton Park Community Development District	Legends Bay Community Development District
Estancia @ Wiregrass Community Development District	Live Oak No 2 Community Development District
Forest Brooke Community Development District	Marshall Creek Community Development District
Golden Lakes Community Development District	Meadow View at Twin Lakes Community Development District
Gramercy Park Community Development District	Meadow Point III Community Development District
Greyhawk Landing Community Development District	Meadow Point IV Community Development District
Griffin Lakes Community Development District	Midtown Miami Community Development District
Habitat Community Development District	Mira Lago Community Development District
Harmony Community Development District	Myrtle Creek Community Development District
Heritage Harbor Community Development District	Narcoossee Community Development District
Heritage Isles Community Development District	New Port Tampa Bay Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Overoaks Community Development District	Seminole Improvement District
Panther Trace 2 Community Development District	Solterra Resort Community Development District
Pine Island Community Development District	South Village Community Development District
Pine Ridge Community Development District	Southern Hills Plantation I Community District
Piney-Z Community Development District	Southern Hills Plantation III Community Development District
Remington Community Development District	St. John's Forest Community Development District
Renaissance Commons Community Development District	Stoneybrook West Community Development District
Reserve Community Development District	Tern Bay Community Development District
Reserve at Pradera Community Development District	Terracina Community Development District
Ridgewood Trails Community Development District	Twin Creeks North Community Development District
River Hall Community Development District	Valencia Acres Community Development District
River Place on the St. Lucie Community Development District	Villages of Bloomingdale Community Development District
Riverwood Community Development District	Westside Community Development District
Riverwood Estates Community Development District	Willow Creek Community Development District
Rolling Hills Community Development District	Winston Trails Community Development District
Sampson Creek Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Coquina Water Control District	
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Town of Ocean Breeze Park
Jobs and Education Partnership	Troup Indiantown Water Control District

Current or Recent Single Audits.

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

Members of our audit team have acquired extensive experience from performing or participating in over 1,500 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
Verandahs Community Development District
Turnbull Creek Community Development District
Magnolia Park Community Development District

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,715 for the year ended September 30, 2017, with the option to renew for two additional years. The annual renewals for the years ending September 30, 2018 and 2019 will also be \$3,715. These fees are contingent upon the financial records and accounting systems of Monterra Community Development 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 Monterra Community Development District as of September 30, 2017, with the option to renew for two additional years. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 38 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 9 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

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

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 27 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 7 years

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 6 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Arnold

Senior Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

- ♦ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Ahrens

Staff Accountant – 2 years

Education

- ♦ Indian River State College, B.S.A. - Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman

Senior Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Stanton is working towards passing the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Brianne Davies

Staff Accountant

Education

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

Taylor Nuccio
Staff Accountant

Education

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

Professional Experience

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



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

Marci Reutimann
CPA, Partner
(813) 782-8606

System Review Report

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

November 2, 2016

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

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

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


Baggett, Reutimann & Associates, CPAs, PA

(BERGER REPORT16)

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

MONTERRA COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDITING SERVICES

The Monterra Community Development District (the "District") hereby requests proposals from qualified independent Certified Public Accounting firms for independent annual audits of the District's general purpose financial statements for the fiscal years ending September 30, 2017, 2018, and 2019.

The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District was created by the Cooper City Ordinance and it has issued Series 2005A Bonds, to finance the acquisition and construction of certain improvements for the benefit of the District.

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

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

Proposers must provide eight (8) copies of their proposal as well as (1) electronic copy on a flash drive to Severn Trent Management Services, Attention: Alan Baldwin, 210 North University Drive, Suite 702, Coral Springs, Florida 33071, Telephone: 954-603-0033 Ext. 40535. Proposals must be received by **11:00 a.m. on Friday, November 10, 2017**. The envelope must be marked "Auditing Services – Monterra Community Development District." Please address all questions regarding this Notice to the District Manager.

Monterra Community Development District
George Miller, District Manager

MONTERRA COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2017, 2018, 2019
Broward County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 11:00 a.m. on Friday, November 10, 2017 at the offices of the District Manager, located at 210 N. University Drive, Suite 702, Coral Springs, FL 33071. 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 as well as one (1) electronic copy on a flash drive, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Monterra Community Development District" on the face of it.

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

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

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

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

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

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

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

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

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

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

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

Monterra Community
Development District

November 10, 2017

PROPOSER

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



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRlcpa.com

SUBMITTED BY

K. Alan Jowers
Engagement Partner
AJowers@cricpa.com

Katie Sidrony
Concurring Partner
KSidrony@cricpa.com



Dear Audit Selection Committee:

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

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

D **edicated Team.** CRI's team consists of more than 1,600 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 6,200 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 400 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"> • Communicate contemporaneously and directly with management regarding the results of our procedures. • Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).



YOUR SERVICES & FEES

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

SERVICE	CRI FEES		
	2017	2018	2019
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$5,500	\$5,600	\$5,750

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 Monterra Community Development District will:

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

FIRM PROFILE





GOVERNMENT CREDENTIALS



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 Moultrie and its finance department. I would recommend them for any work for which they are under consideration.

– Gary McDaniel, Finance Director
 City of Moultrie, 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:

- 420+ 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.

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

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



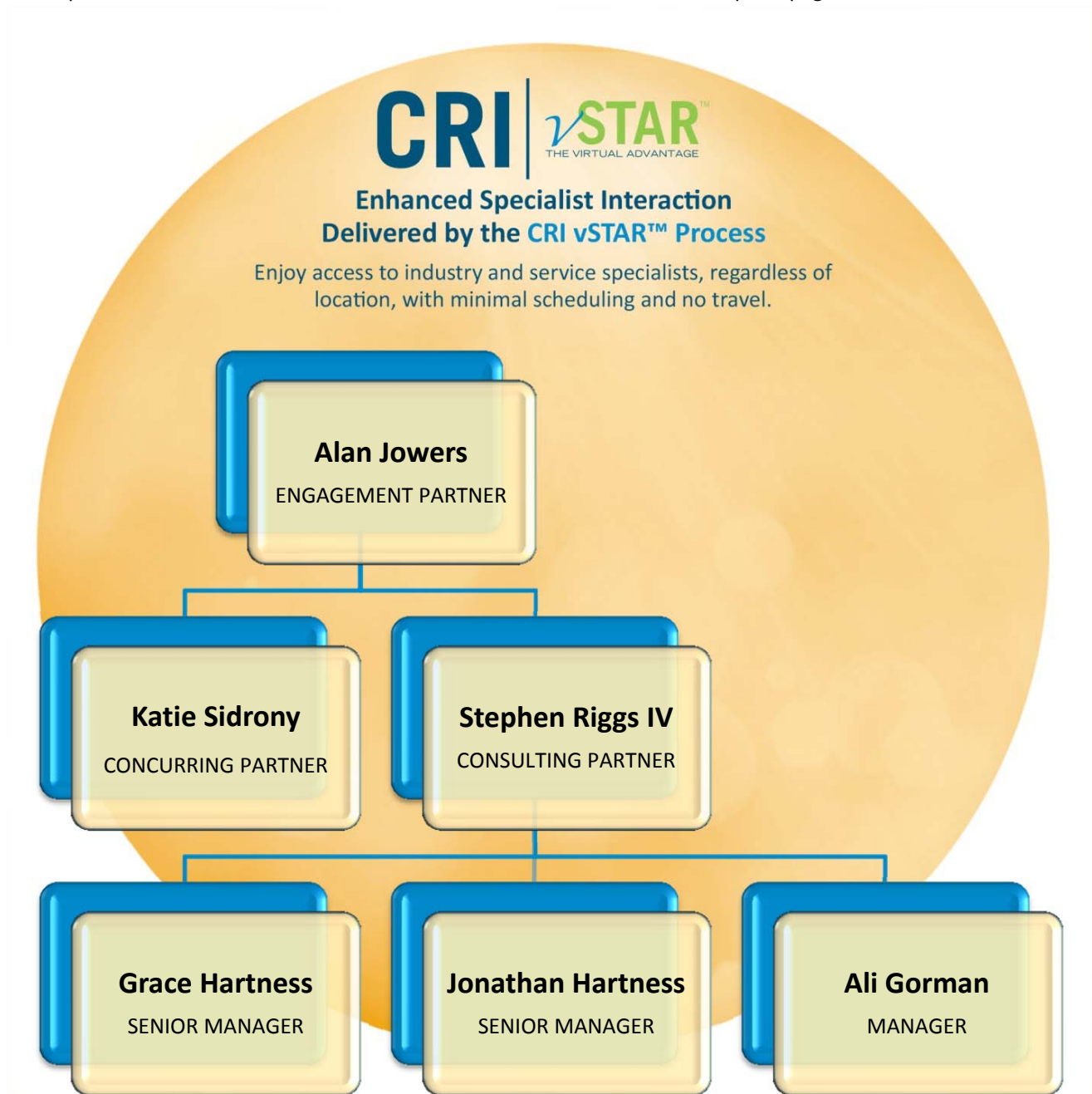
For an example of our team's expertise, watch a CRI video blog by partner Brian Barksdale discussing [Government-Wide Statement of Activities](#). Just snap this QR code with your mobile phone to download or visit CRIcpa.com to view one of our 100+ videos.



YOUR SOLUTION TEAM

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

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





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 Florida and Georgia. He is a member of the Board of Directors 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 is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

Education, Licenses & Certifications

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

Professional Affiliations

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



YOUR SOLUTION TEAM



Katie Sidrony
Concurring Partner

(850) 837-3141 phone

KSidrony@cricpa.com

Representative Clients

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

Experience

Katie has over 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



Stephen Riggs, IV
Consulting Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

Representative Clients

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

Experience

Stephen has over 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

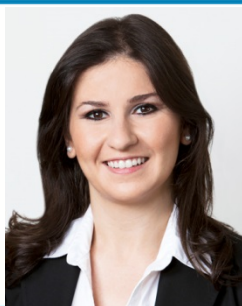
- Masters of Accountancy, University of West Florida
- BA, Economics, University of Florida
- Certified Public Accountant

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



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



Jonathan Hartness
Senior 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 10 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)



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

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

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

Education, Licenses & Certifications

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

Professional Affiliations

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



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.



3 ENHANCES SPECIALIST INTERACTION

Enjoy access to industry and service specialists, regardless of location, with minimal scheduling and no travel.



5 EASES EVIDENCE GATHERING BURDEN

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



2 REDUCES TRAVEL COSTS

Virtually performed procedures minimize travel costs.



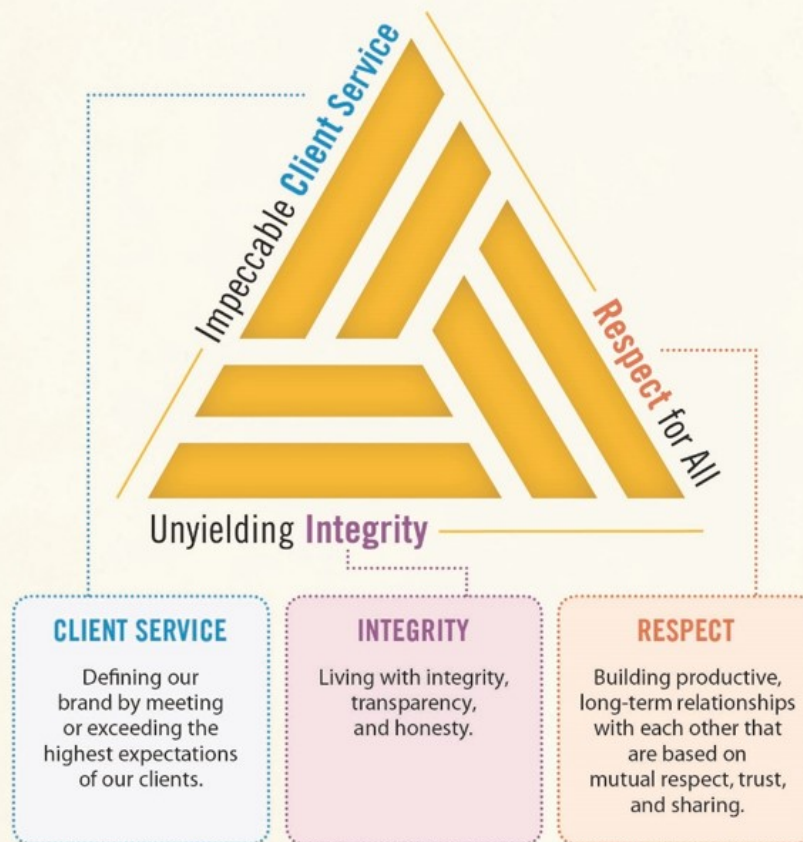
4 MINIMIZES CLIENT TRAINING CRI STAFF

CRI staff members can access prior years' virtual audit recordings for training.



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

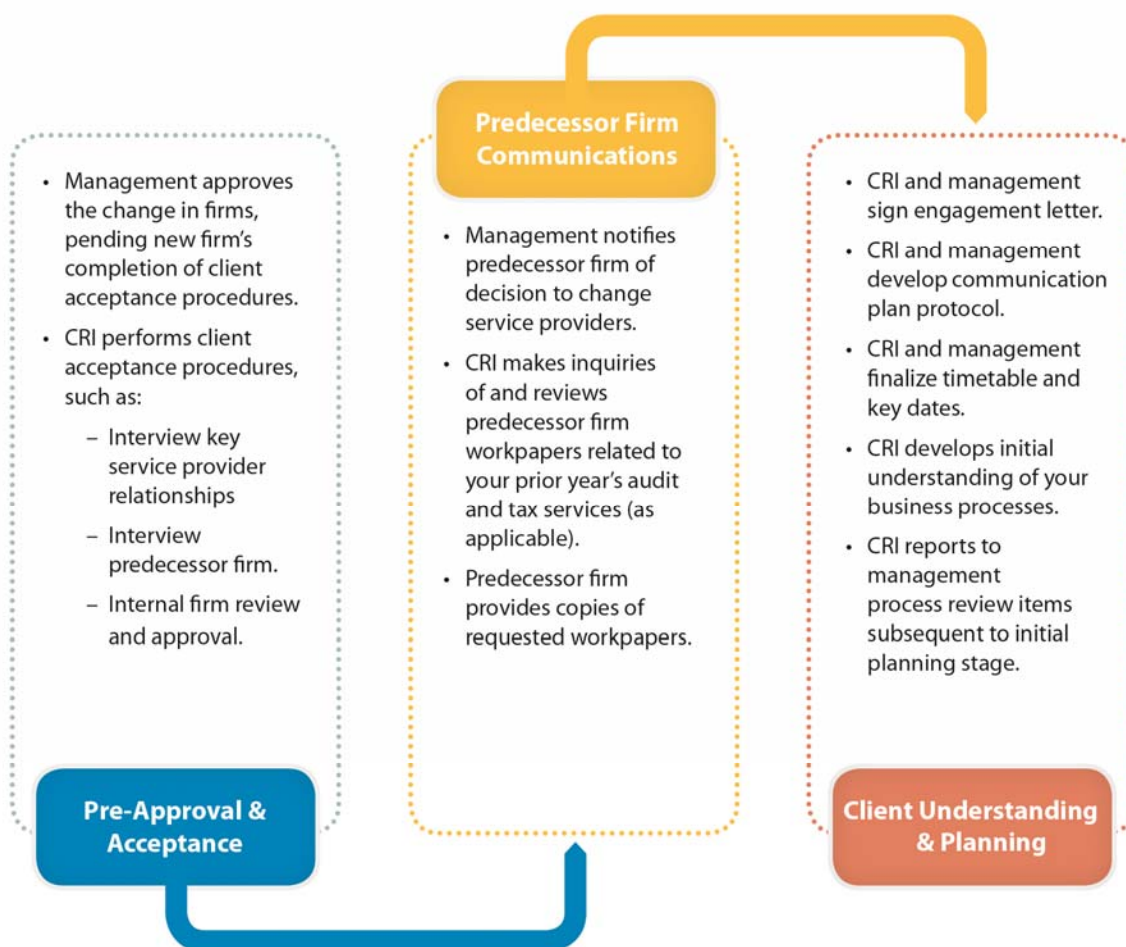
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- 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 Monterra Community Development District's management.

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

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

*Ed Oliphant, Chief Financial Officer
Regional Transportation Authority*





JOINING OUR CONVERSATION



WEBSITE

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



CRInsights

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

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



NEWSLETTER

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

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

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



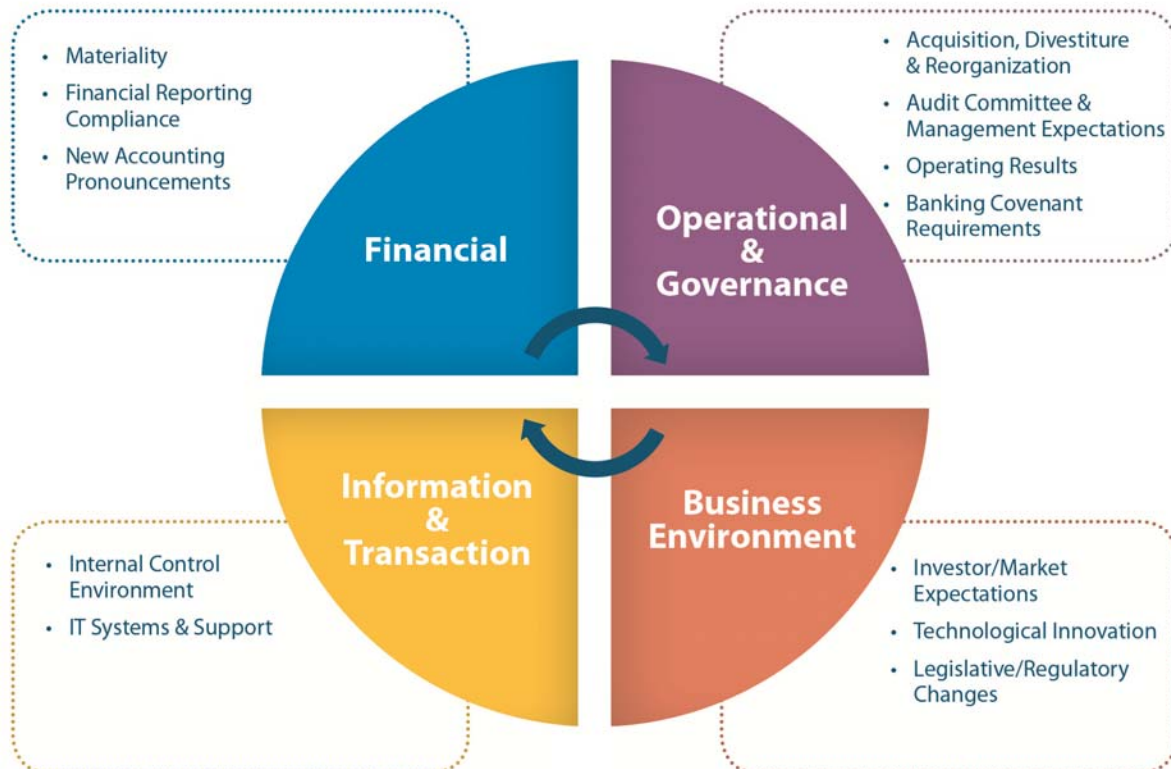
CRI AUDIT FRAMEWORK

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

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

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

We assess risks in the following areas:





CRI AUDIT FRAMEWORK

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

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

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

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

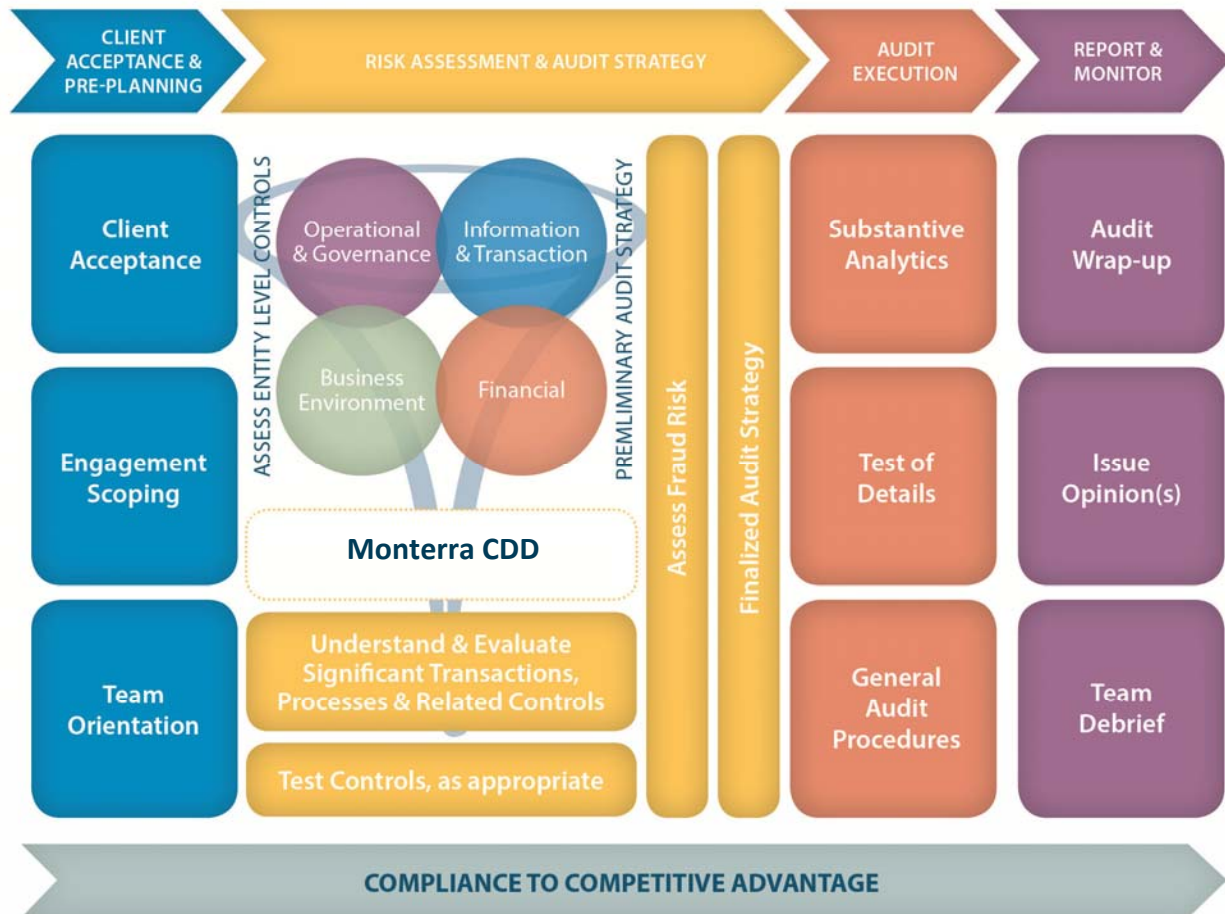
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

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



CRI AUDIT APPROACH

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





CRI AUDIT APPROACH

Stage 1: Client Acceptance & Pre-planning

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

Stage 2: Risk Assessment & Audit Strategy

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

Stage 3: Audit Execution

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

Stage 4: Report & Monitor

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



APPENDIX A – 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.

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*.

Eide Bailly LLP

www.eidebailly.com

800 Nicollet Mall, Ste. 1300 | Minneapolis, MN 55402-7033 | T 612.253.6500 | F 612.253.6600 | EOE



APPENDIX B – RFP DOCUMENTS

Request for Proposals for Annual Audit Services for The Monterra Community Development District

The Monterra Community Development District (the “District”) hereby requests proposals from qualified independent Certified Public Accounting firms for independent annual audits of the District’s general purpose financial statements for the Fiscal Years ending September 30, 2017, 2018 and 2019.

The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing and maintaining public infrastructure. The District was created by the Cooper City Ordinance and it has issued Series 2005A Bonds, to finance the acquisition and construction of certain improvements for the benefit of the District.

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

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

Proposers must provide eight (8) copies of their proposals as well as one (1) electronic copy on a flash drive to Severn Trent Management Services, Attention: Alan Baldwin, 210 North University Drive, Suite 702, Coral Springs, Florida 33071, Telephone: 954-603-0033 Ext. 40535. Proposals must be received by 11:00 a.m. on Friday, November 10, 2017. The envelope must be marked “Auditing Services – Monterra Community Development District.” Please address all questions regarding this Notice to the District Manager.

Monterra Community Development District
George Miller, District Manager



APPENDIX B – RFP DOCUMENTS

MONTERRA COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

**District Auditing Services for Fiscal Years 2017, 2018 and 2019
Broward County, Florida**

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than, Friday, November 10, 2017 at 11:00 a.m. at the Office of the District Manager, located at 210 North University Drive, Suite 702, Coral Springs, Florida 33071. 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 as well as one (1) electronic copy on a flash drive, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Monterra Community Development District" on the face of it.

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

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



APPENDIX 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 reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals, as it is deemed in the best interests of the District.

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

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

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

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

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the Office 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.



APPENDIX B – RFP DOCUMENTS

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



APPENDIX B – RFP DOCUMENTS

MONTERRA COMMUNITY DEVELOPMENT DISTRICT

AUDITOR SELECTION EVALUATION CRITERIA

1. *Ability of Personnel.* (30 Points)

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

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

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

3. *Understanding of Scope of Work.* (10 Points)

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

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

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

5. *Price.* (20 Points)

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services

MONTERRA

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 10, 2017, 11:00AM

Submitted to:

Monterra Community Development District
Attention: Auditing Services
210 N University Drive, Suite 702
Coral Springs, Florida 33071

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 / www.graucpa.com

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November 10, 2017

Monterra Community Development District
Attention: Auditing Services
210 N University Drive, Suite 702
Coral Springs, Florida 33071

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2017, 2018, and 2019

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

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

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

- **Experience**

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

- **Service**

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

Monterra Community Development District
November 10, 2017

- **Responsiveness**

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

- **Reputation**

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

- **Standards**

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Agenda Page #129

Firm Qualifications & Experience

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

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

Grau's Focus and Experience

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

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

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

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

***ALL FULL TIME EMPLOYEES**

Compliance with Government Education Requirements

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

Professional Staff Training

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

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

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

Memberships

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

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

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

Quality Control and Confidentiality

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

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

Results of State and Federal Reviews

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



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



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

March 2, 2017

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

Dear Mr. Grau:

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

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

Sincerely,

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

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

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



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

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

Anita Ford, Chair
AICPA Peer Review Board
2016

Partial List of Clients

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

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

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Bonita Village Community Development District	✓		✓	9/30
Bonnett Creek Resort Community Development District	✓		✓	9/30
Brandy Creek Community Development District	✓		✓	9/30
Bridgewater Community Development District	✓		✓	9/30
Bridgewater of Wesley Chapel Community Development District	✓			9/30
Briger Community Development District	✓		✓	9/30
Brighton Lakes Community Development District	✓		✓	9/30
Brooks of Bonita Springs I Community Development District	✓		✓	9/30
Brooks of Bonita Springs II Community Development District	✓		✓	9/30
Bull Frog Creek Community Development District	✓		✓	9/30
Candler Hills East Community Development District	✓			9/30
Capital Region Community Development District	✓			9/30
Captain's Key Dependent District	✓		✓	9/30
Caribe Palm Community Development District	✓		✓	9/30
Cascades at Groveland Community Development District	✓			9/30
Catalina at Winkler Preserve Community Development District	✓		✓	9/30
CBL/BM Port Orange West Community Development District	✓			9/30
Cedar Pointe Community Development District	✓			9/30
Celebration Point Community Development District	✓		✓	9/30
Central Lake Community Development District	✓		✓	9/30
Century Gardens Community Development District	✓		✓	9/30
Century Gardens at Tamiami Community Development District	✓		✓	9/30
Century Gardens Village Community Development District	✓		✓	9/30
Century Parc Community Development District	✓		✓	9/30
CFM (Coolidge Fort Myers) Community Development District	✓			9/30
Chapel Creek Community Development District	✓			9/30
Champions Gate Community Development District	✓		✓	9/30
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

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

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

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

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
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
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
Myakka 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
Oakridge Community Development District	✓		✓	9/30
Oaks at Shady Creek, The Community Development District	✓		✓	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Oakstead Community Development District	✓		✓	9/30
Old Palm Community Development District	✓		✓	9/30
Orchid Grove Community Development District	✓		✓	9/30
Osprey Oaks Community Development District	✓		✓	9/30
OTC Community Development District	✓		✓	9/30
Palm Bay Community Development District	✓		✓	9/30
Palm Beach Plantation Community Development District	✓			9/30
Palm Coast Park Community Development District	✓		✓	9/30
Palm Glades Community Development District	✓			9/30
Palma Sola Trace Community Development District	✓		✓	9/30
Palms of Terra Ceia Bay Community Development District	✓		✓	9/30
Pan American West Community Development District	✓			9/30
Panther Trace I Community Development District	✓		✓	9/30
Panther Trace II Community Development District	✓			9/30
Panther Trails Community Development District	✓		✓	9/30
Parker Road Community Development District	✓			9/30
Parklands Lee Community Development District	✓		✓	9/30
Parklands West Community Development District	✓		✓	9/30
Parkway Center Community Development District	✓			9/30
Paseo Community Development District	✓			9/30
PBR Community Development District	✓			9/30
Pebblewalk Village Community Development District	✓			9/30
Pelican Marsh Community Development District	✓			9/30
Pembroke Harbor Community Development District	✓		✓	9/30
Pentathlon Community Development District	✓		✓	9/30
Pine Air Lakes Community Development District	✓		✓	9/30
Pine Island Community Development District	✓			9/30
Pine Island South Community Development District	✓			9/30
Piney-Z Community Development District	✓			9/30
Pioneer Community Development District	✓			9/30
Poinciana Community Development District	✓			9/30
Poinciana West Community Development District	✓		✓	9/30
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

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
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 Community Development District	✓		✓	9/30
Reserve Community Development District	✓			9/30
Reserve 2 Community Development District	✓		✓	9/30
Reunion East Community Development District	✓			9/30
Reunion West Community Development District	✓			9/30
River Bend Community Development District	✓			9/30
River Glen Community Development District	✓			9/30
River Hall Community Development District	✓			9/30
River Place on the St. Lucie Community Development District	✓			9/30
River Ridge Community Development District	✓		✓	9/30
Rivercrest Community Development District	✓			9/30
Rivers Edge Community Development District	✓			9/30
Sable Palm Community Development District	✓		✓	9/30
Sail Harbour Community Development District	✓		✓	9/30
Sampson Creek Community Development District	✓			9/30
Sandy Creek Community Development District	✓		✓	9/30
Sausalito Bay Community Development District	✓		✓	9/30
Seven Oaks I Community Development District	✓			9/30
Seven Oaks II Community Development District	✓			9/30
Silver Palms Community Development District	✓		✓	9/30
Silverado Community Development District	✓		✓	9/30
Six Mile Creek Community Development District	✓		✓	9/30
Somerset Community Development District	✓			9/30
Sonoma Bay Community Development District	✓		✓	9/30
South Bay Community Development District	✓			9/30
South Fork Community Development District	✓			9/30
South Fork East Community Development District	✓		✓	9/30
South Kendall Community Development District	✓			9/30
South Shore Corporate Park Industrial Community Development District	✓		✓	9/30
South-Dade Venture Development District	✓		✓	9/30
South Village Community Development District	✓			9/30
Southaven Community Development District	✓			9/30
Southern Hills Plantation I Community Development District	✓			9/30
Southern Hills Plantation II Community Development District	✓			9/30
Southern Hills Plantation III Community Development District	✓			9/30
Spicewood Community Development District	✓		✓	9/30
Split Pine Community Development District	✓			9/30
Springridge Community Development District (formerly Killarney)	✓		✓	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
St. John's Forest Community Development District	✓			9/30
Sterling Hill Community Development District	✓			9/30
Stevens Plantation Community Development District	✓		✓	9/30
Stonebrier Community Development District	✓			9/30
Stonegate Community Development District	✓		✓	9/30
Stoneybrook at Venice Community Development District	✓		✓	9/30
Stoneybrook Community Development District	✓		✓	9/30
Stoneybrook Oaks Community Development District	✓			9/30
Storey Park Community Development District	✓		✓	9/30
Summerville Community Development District	✓		✓	9/30
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 Community Development District	✓		✓	9/30
Tara Community Development District	✓			9/30
Terra Bella Community Development District	✓			9/30
Tesoro Community Development District	✓		✓	9/30
Thousand Oaks Community Development District	✓		✓	9/30
Tison's Landing Community Development District	✓			9/30
Tolomato Community Development District	✓		✓	9/30
Tomoka Community Development District	✓		✓	9/30
Toscana Isles Community Development District	✓			9/30
Town Center at Palm Coast Community Development District	✓		✓	9/30
Tradition Community Development District	✓			9/30
Trails Community Development District	✓			9/30
Trails at Monterey Community Development District	✓		✓	9/30
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

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
Urban Orlando Community Development District	✓		✓	9/30
Valencia Acres Community Development District	✓			9/30
Vasari Community Development District	✓		✓	9/30
Venetian Community Development District	✓			9/30
Venetian Isles Community Development District	✓		✓	9/30
Venetian Parc Community Development District	✓		✓	9/30
Verandah Community Development District	✓		✓	9/30
Verandah East Community Development District	✓		✓	9/30
Verandah West Community Development District	✓		✓	9/30
Verandahs Community Development District	✓		✓	9/30
Verano #1 Community Development District	✓		✓	9/30
Verano Center Community Development District	✓		✓	9/30
Verona Walk Community Development District	✓			9/30
Viera East Community Development District	✓		✓	9/30
Villa Portofino East Community Development District	✓		✓	9/30
Villa Portofino West Community Development District	✓		✓	9/30
Villa Vizcaya Community Development District	✓		✓	9/30
Village Walk of Bonita Springs Community Development District	✓			9/30
Villages at Bloomingdale Community Development District	✓			9/30
Village at Gulfstream Park Community Development District	✓		✓	9/30
Villages of Glen Creek Community Development District	✓		✓	9/30
Villages of Westport Community Development District	✓			9/30
Vista Community Development District	✓		✓	9/30
Vista Lakes Community Development District	✓		✓	9/30
Vizcaya in Kendall Community Development District	✓		✓	9/30
Walnut Creek Community Development District	✓		✓	9/30
Waterchase Community Development District	✓		✓	9/30
Waterford Estates Community Development District	✓		✓	9/30
Waterford Landing Community Development District	✓		✓	9/30
Watergrass Community Development District	✓		✓	9/30
Waterlefe Community Development District	✓			9/30
Water's Edge Community Development District	✓		✓	9/30
Waterset North Community Development District	✓			9/30
Waterstone Community Development District	✓		✓	9/30
Wentworth Estates Community Development District	✓			9/30
West Lake Community Development District	✓		✓	9/30
West Villages Independent District	✓		✓	9/30
Westchase Community Development District	✓		✓	9/30
Westchester Community Development District	✓			9/30
Westridge Community Development District	✓			9/30
Willow Creek Community Development District	✓			9/30
Winding Cypress Community Development District	✓		✓	9/30

COMMUNITY DEVELOPMENT DISTRICTS	Governmental Audit	Utility Audit	Current Client	Year End
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
TOTAL	424	3	243	

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

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

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

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Belle Fontaine Improvement District	✓				9/30
Boca Raton Airport Authority	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Central County Water Control District	✓			✓	9/30
Citrus County Mosquito Control District	✓				9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
East Naples Fire Control and Rescue District	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greenway Improvement District	✓				9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Homestead Educational Facilities Benefits District	✓				9/30
Horizons Improvement District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent Special District	✓				9/30
Lakewood Ranch Inter-District Authority	✓				9/30
Lost Rabbit Public Improvement District	✓				9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Myakka City Fire Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Palm Beach Soil and Water Conservation District	✓				9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓		✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
St. Lucie West Services District	✓			✓	9/30
Sun 'N Lake of Sebring Improvement District	✓		✓		9/30
Sunshine Water Control District	✓			✓	9/30
Twelve Oaks Improvement District	✓				9/30
West Lakeland Water Control District	✓				9/30
West Villages Independent District	✓			✓	9/30
TOTAL	38	3	3	25	

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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.

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

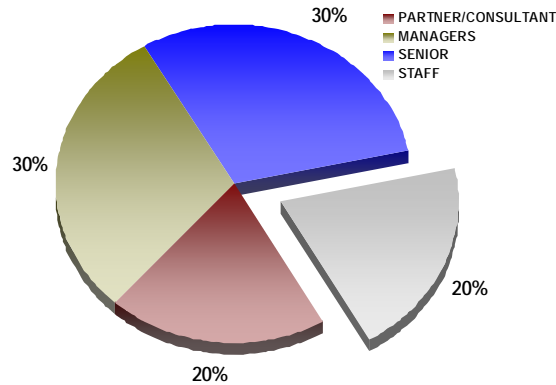
**CONTINUITY
OF STAFF AND
AUDIT TEAM**

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.

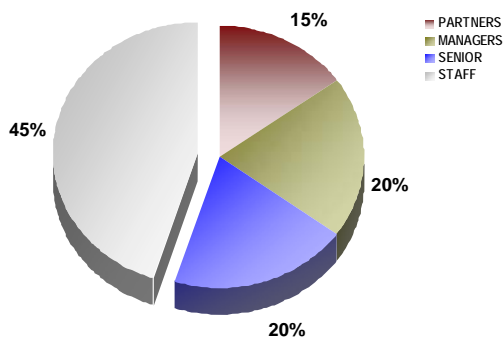
Grau & Associates



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

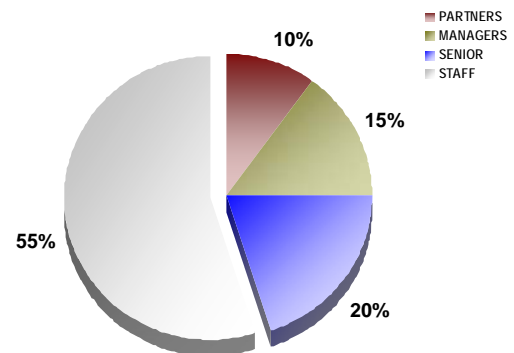
VS.

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, Partner

e-mail: tgrau@graucpa.com

Education

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

Professional History

CPA, in Florida since February 28, 1985, Certificate No. 15330

Grau & Associates	Partner	2005-Present
Grau & Company	Partner	1995-2005
Grau & Company	Audit Manager	1987-1995
International Firm	Auditor	1985-1986
Grau & Company	Staff Accountant	1983-1984

Clients Served *(partial list)*

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

Professional Education *(over the last two years)*

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	63
Accounting, Auditing and Other	62
Total Hours	<u>125</u> <i>(includes of 4 hours of Ethics CPE)</i>

Other Qualifications

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

Professional Associations/Memberships

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

Antonio S. Grau, CPA, Concurring Review Consultant

e-mail: asgrau@graucpa.com

Education

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

Professional History

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

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

Clients Served (partial list)

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

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

Professional Education (over the last two years)

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

Other Qualifications

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

Professional Associations/Memberships

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

Racquel C. McIntosh, CPA, Partnere-mail: rmcintosh@graucpa.com / 561-939-6669**Education**

Master of Accounting, MACC; Florida Atlantic University, December 2004;

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

Professional History

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

Clients Served *(partial list)*

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

Professional Education *(over the last two years)*

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	61
Accounting, Auditing and Other	<u>41</u>
Total Hours	<u>102</u> <i>(includes of 4 hours of Ethics CPE)</i>

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

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References

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Cost of Services

Our proposed all-inclusive fee for the financial audits for the fiscal years ended September 30, 2017, 2018, and 2019 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2017	\$4,500
2018	\$4,600
2019	\$4,700

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.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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
- Mediterranean 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

- 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 **Monterra Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

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

Monterra Community Development District

Summary Sheet for Auditing Proposals

Firm Name ⁽¹⁾	Ability of Personnel (20 points)	Proposer's Experience (20 points)	Understanding of Scope of Work (20 points)	Ability to Furnish the Required Services (20 points)	Price (20 points)
Berger, Toombs, Elam, Gaines, & Frank	69 years of experience. Offices located in Fort Pierce and Stuart. References, resumes, peer review and professional organizations/ associations provided in proposal.	Providing auditing services for over 75 CDDs throughout Florida; other clients include cities and counties. Experience includes over 450 CDDs, and over 1,000 municipalities, counties and other governmental entities.	The proposal demonstrated a clear understanding of the scope of CDD audits.	Professional staff of 28; 12 with experience serving governmental entities (8 CPAs on staff). Firm has 5 partners and 1 principal. Disaster Recovery Plan addressed. Firm supports ongoing training of staff (CPEs).	FY17 - \$3,715 FY18 - \$3,715 FY19 - \$3,715 ----- Total - \$11,145
Carr, Riggs & Ingram, LLC –	Established in 1997; over 250 Partners with over 6,200 years of experience. Top 25 CPA firm in US. Membership in 8 professional organizations. Provided references, team profiles & peer review.	Providing auditing services for over 420 governmental entities with clients in all 50 states. Perform single audits for approximately 30% of all governmental clients. Clients include school districts, utility districts, agencies/authorities, and municipalities and counties.	Proposal included a four stage (risk-based) approach to the audit process and demonstrated a clear understanding of the scope of CDD audits.	Audit solution team of 3 partners and 3 managers. Firm supports ongoing training of staff (CPEs).	FY17 - \$5,500 FY18 - \$5,600 FY19 - \$5,750 ----- Total - \$16,850
Grau & Associates	Established in 1977; and holds memberships in 9 professional governmental and accounting organizations. Provided references, team profiles and peer review.	Providing auditing services for over 300 special districts throughout Florida. Last year, performed in excess of 19,000 hours of services for Public Sector. 98% of work is either audit or work related to government and non-profit entities.	Proposal included a three phase approach to the audit process and demonstrated a clear understanding of the scope of CDD audits.	Professional staff of 17 including 2 partners and 13 professionals (11 CPAs on staff). Firm provides in-house training (CPEs). Disaster recovery plan addressed.	FY17 - \$4,500 FY18 - \$4,600 FY19 - \$4,700 ----- Total - \$13,800

Notes

(1) Firms are listed alphabetically.

(2) If the district issues bonds during a fiscal year, the audit fee will increase \$900 for each fiscal year thereafter.

Monterra Community Development District

Ranking Sheet for Auditing Proposals

Firm Name ⁽¹⁾	Ability of Personnel (20 points)	Proposer's Experience (20 points)	Understanding of Scope of Work (20 points)	Ability to Furnish the Required Services (20 points)	Price (20 points)	Total Score (100 points)	Ranking
Berger, Toombs, Elam, Gaines, & Frank							
Carr, Riggs & Ingram, LLC							
Grau & Associates							

Notes

(1) Firms are listed alphabetically.

Fifth Order of Business

5Ei

Maintenance Calendar
Monterra CDD
Updated: 10/29/2017

Projects	Oct - Dec	Jan - Mar	Apr-June	Jul- Sep
<i>Approved</i>				
Tot Lots	40,000	40,000		
Fences	1,500	1,500		
Internet upgrades	100	100		
Splash pad (painting and pad)				
Irrigation Pipe				
Perimeter wall/column painting				
etc				
<i>Not Approved Yet</i>				
Hurricane tree replacement				
Mulch	1,000	1,000	1,000	1,000
Pressure cleaning		15,000	15,000	
Tree trimming				
Royal Palm replacement				30,000
Carpet cleaning (club house)				2,500

Project Total	Annual Budget	Budget remaining	Budget Line
80,000	10,000	(70,000)	Tot Lot Maintenance
3,000	5,000	2,000	Gate Maintenance
200		(200)	IT Maintenance
-		-	Pool Maintenance
-		-	Irrigation Maintenance
-		-	
			Palm Tree Replacement
4,000	30,000	26,000	Mulch
30,000	30,000	-	Pressure Cleaning
-	45,000	45,000	Tree Trimming
30,000	30,000	-	Palm Tree Replacement
2,500	1,000	(1,500)	General Maintenance

5Eii.

Monterra Community Development District

Request for items approval

Item	Price	Vendor	Budget Line
Coffee Service for Clubhouse	\$Depending on consumption	Ultimate Business Services	Clubhouse Supplies
Water Service for Clubhouse & Guardhouse	\$85.95 per month	Ultimate Business Services	Water Cooler
La Costa hedge replacement by dog park	\$7,209.55	Equator	Landscape Replacement

Location	Area	Budget Line	Estimate 1	Estimate 2	Notes
Clubhouse	Coffee Bar	Clubhouse Supplies	Ultimate Business Services	Office Depot	
Clubhouse/Pine Island Guardhouse	Clubhouse Pine Island Guardhouse	Water Cooler	Ultimate Business Services	Ready Refresh	
La Costa by NW 84 th Way (behind the homes)	La Costa	Landscape Replacement	Equator	Total Tropic Landscaping	

The ones in yellow are the recommended ones.

Coffee Service for Clubhouse

Background: All the products for the coffee service in the clubhouse are purchase at Office Depot. Approximately the cost per cup is \$0.62 and we are spending \$800 to \$850 a month for coffee supplies.

Recommendation: Ultimate Business Services is offering a better quality product Gevalia Coffee/Swiss Miss Chocolate/Earl Grey Tea at a \$0.55 per cup of tea and coffee. As of 11/9/17 I'm still working with the vendor on lowering the price of the swiss miss per cup as their price is slightly higher than what we are currently paying. Also some of the other supplies such as stirrers & sugar are cheaper.

Budget: the monies to pay for this service will come out from the Clubhouse Supplies line item.

Water Service for Clubhouse & Guardhouse

Background: Currently we are getting the water service from Ready Refresh (Nestle) that provides the big 5 gallon bottles that need to be replaced every time the water runs out. The cost for this service is between \$250-\$260 for the clubhouse and \$50 for the Guardhouse monthly. Totaling \$310 for both per month.

Recommendation: Ultimate Business Services offers a machine that it is connected to the city water but it has a 4 stage RO filtration system that brings the water closest to the purest level. The charge per month is \$85.95 for both per month. It also includes an annual service, monthly cleaning & sanitization service and service calls.

Budget: The monies to pay for this service will come out from the Clubhouse & Guardhouse water cooler line item.

La Costa Hedges by dog park

Background: Silver buttonwoods are planted by the fence that runs along the dog park in La Costa, there are also trees that give a lot of shade to the area and silver buttonwood need sunlight in order to grow healthy. Planting wild coffee instead of the silver buttonwoods will help to improve the look in the area as the wild coffee plant can grow in shaded areas.

Budget: The monies to pay for this service will come out from the Landscape replacement.

Recommendation: Allow Equator to remove the silver buttonwoods and install wild coffee.

Discussion items:

1.Tree removal or lift in Vista del Sol

2.Gumbo limbos in Estada.

Coffee & Water service proposals



Monterra CDD
8451 Monterra Blvd
Cooper City, FL 33024

Dear Maria,

Ultimate Business Services is excited to present to you our **One-Stop Solutions** program specifically designed to fulfill all your Full Break room Solutions needs; one provider, one bill, saving your organization time and money.

The advantages of using a single vendor are as follows:

- Ultimate Business Services is the true definition of one-stop-shop aimed at delivering 5 products and services under one umbrella. Benefits include one account manager, one invoice, one delivery as well as ultimately providing overall convenience.
- UBS has over 23 years of industry experience providing superior products and services. We have a proven track record and have stood the test of time; as a result, today we have more than 9,000 customers throughout Florida. Time and time again, our customers agree that we have met and exceeded their "Break Room Needs."
- Another benefit of our value proposition is that we can guarantee savings of 16% or greater while enjoying free samples of our wide variety of coffee and allied products. How many of our competitors can say they save their customers money – not many!
- We work with well-known, uncompromising coffee manufactures such as BUNN and KRAFT Tassimmo to provide superior technology through state-of-the-art new, coffee brewing machines. The SmartWAVE technology is one of many features that make our product-offering stand out from other competitors.

I want to further state with absolute confidence that I personally guarantee that you will benefit from not only great savings, but also superior trained, certified, insured and bonded dedicated team of specialists at your fingertip.

Ultimate Business Services is extremely proud to be ranked as a **Five Star** customer-service provider by our customers. We feature thousands of products including, but not limited to: water filtration systems, office coffee service (OCS), janitorial supplies, hospital grade first aid supplies, full shredding and recycle services and Original Equipment Manufacturer (OEM) quality printer cartridges, Ink and Toner. We bring over 25 years of industry experience and currently service more than 9,000 customers in Florida. In today's economy, we know all organizations from small businesses to large corporations are demanding greater value, enhanced convenience and smarter solutions.

At Ultimate Business Services, we take pride in our uniquely qualified ability to make our customers feel comfortable throughout the process. I look forward to our next meeting and will follow up with you promptly.

Best Regards,

Eric Mitchell
Senior Sales Consultant
Phone: 800.805.7084
Email: EMitchell@UltimateBusinessServices.com

Ultimate Business Service
3195 N. Powerline Rd. #100
Pompano Beach, FL 33069



PROPOSAL

Proposal Date: November 3, 2017
Completed By: November 3, 2017

Monterra CDD
8451 Monterra Blvd
Cooper City, FL 33024

Monterra CDD
8451 Monterra Blvd
Cooper City, FL 33024

9543749936	TBD	Eric M
Maria	Route Sales	Net 30 Days

For your convenience we offer full office coffee service

Qty	Item #	Description	Current Cost	QBS Price	Savings
2		<u>Coffee Single Cup</u>		FREE	
2		KRAFT Coffee Maker-Single Cup		FREE	
2		Allied products organizers		FREE	
2		KRAFT Tassimo Single Cup Dispenser		FREE	
2	20038	Coffee-Safety-Mat 3-X-5 & display-monthly-service		14.95	
1	10085	Kraft Tassimo T disc All Tea flavors 80		44.00	→ 0.55
1	10330	Kraft Tassimo T disc Hot Chocolate 80		62.40	→ 0.78 X
1	10287	Kraft Tassimo T disc All coffee flavors 80		44.00	→ 0.55
1	10498	Kraft Tassimo T disc All dairy products/chocolate 80		62.40	
		<u>Allied / Breakroom</u>			
1	10135	Coffee Mate Regular 180ct		16.95	→ 0.094 X
1	10133	Coffee Mate French Vanilla 180ct		17.95	→ 0.099
1	10136	12oz Non-Dairy-Creamer 1ct		2.15	
1	10147	Sugar 20oz Can 1ct		2.20	
1	10150	Sugar Packets 2000ct		21.95	0.01
1	10146	Splenda 500ct		28.95	
1	10145	Splenda 2000ct		50.95	0.02
1	10154	Sweet & Low 400ct		9.95	
1	10153	Sweet & Low 2000ct		31.95	
1	10143	Equal 500ct		18.95	
1	10142	Equal 2000ct		44.95	
1	10176	Swiss Miss Reg 50ct		11.85	
1	10188	Lipton-Reg-Tea-Bags-100ct		5.95	
1	10159	10oz Foam Cup 40slv/25ct - 1000		33.02	0.033
1	10027	8.5" Paper Plate hwy 4slv/125ct		49.95	
1	10266	Bigelow Cran Apple - 28ct		3.95	
1	10181	Bigelow Earl Gray - 28ct		3.95	
1	10503	Bigelow English Tea Dcf - 28ct		3.95	
1	10140	Stir sticks 5" - 1000ct		2.00	
1	10003	VB Kitchen Roll Towels 85sht/30ct		25.00	
1	20120	VB 2-ply Toilet Tissue 500sht / 96ct		66.12	
1	20034	Clorox Wipes 35ct		4.17	
1	30574	Purell Hand Sanitizer 8oz Pump - 9652-12		1.60	
1	10002	VB Facial Tissues 2-Ply 30ct		25.87	
All Prices Subject to Change without notice based on market					
Fuel surcharge				5.95	

1000 - \$28.25
400 - \$43.25
suger in the row 1200 - \$48.50
hoyd milk creamer \$17.25

UBS Offer

2

Charm Water Filtration System

939 White Floor Model \$40 month each cooler

\$5.95 Monthly Maintenance Fee

Installation (one time charge)

Monthly Cleaning and Sanitization

~~\$80.00~~

\$85.95

Service:

- Annual service
- Monthly cleaning & Sanitization service
- Service calls

Features

Hot, Cold and Ambient Temperatures

Safety Lock for Hot Water

4-Stage RO Filtration system (Sediment, Carbon, RO & Carbon)

Water Leak detection

Sealed system, which eliminates cross-contamination

Unlimited water source

One monthly bill





• SINGLE CUP TASSIMO

- Scannable T-Discs contain a precise amount of premium ground coffee, tea or chocolate, as well as brewing instructions for the machine.
- Bar code reader controls water temperature, volume, flow rate and time.
- Streamlined design requires less space than competing systems.
- LCD display is user-friendly and provides simple, easy-to-follow instructions.
- Touch-sensitive start button simplifies the brewing process through one-touch activation.
- Espresso is brewed on-demand, using technology not found in competing office-coffee systems
- Generations of Swedish kings have given our coffee their royal seal. Gevalia Kaffe commits to the richer coffee experience.
- Since 1706, Twinings has given tea lovers around the world unparalleled pleasure. Delicate tea leaves are expertly steeped in the Tassimo Professional system.
- With Tassimo Professional, the delightful chocolate flavor of Suchard finds expression in the perfect hot chocolate.



Ultimate Business Services is in the service business. The word "service" is even in our name. Service is truly the foundation to our success and our clients' happiness. Over the years, we have perfected all of the elements that are combined to ensure our clients' expectations are exceeded on a daily basis. Our clients and our prospective clients recognize and appreciate our service philosophy and our unique ability to successfully execute and deliver with a smile.

Ultimate Business Services two primary objectives are:

1. Our customers should never run out of products,
Our equipment should always be operable and clean.

Ultimate Business Services Agreement assures the following:

1. Trained, Certified, Insured and Bonded experts-route sales and technicians,
2. Scheduled weekly, bi-weekly or monthly delivery and/or service visitations,
3. Most innovative coffee brewing equipment backed by our service guarantee,
4. Wide selection of equipment and products,
5. Simplified billing,
6. Service with a smile.



During our client site visits, an Ultimate representative will inspect, rotate and restock inventory as needed to eliminate "out of stock" products. Our trained Ultimate technicians will proactively monitor the equipment performance to insure trouble-free operation. In addition they will clean and sanitize the equipment backed by our leave-behind card.

During each client site visit, we will perform the following:

- Inspect equipment
- Wipe down the interior and exterior surfaces of the machine
- Wash the drip trays and collection bins
- Wipe down the counter areas
- Inspect and restock inventory and supplies

We recognize that you and your company have more important things to focus on rather than maintaining a clean and operational break room and tracking inventory of break room, first aid, safety and ink/toner supplies. Ultimate Business Services is in business to relieve you of these tasks. Our business is service. Let us help you.

SUPER SMOOTH, SMART, SPEEDY SERVICE

All our equipment and coffee expertise are backed up with unbeatable service. We have a dedicated team of specialist technicians and the very latest in service management systems to make sure we minimize down time on your equipment.



Our Customer Testimonials

"We've been doing business with Ultimate Business Services for over 5 years. The coffee is excellent and there service is great!"

Plastic Molding Manufacturing Company, Owner

"My customers look forward to a delicious cup of Ultimate Business Services coffee when they are waiting to have their hair done. The service that Ultimate Business Services provides is invaluable to me."

Beauty Salon, Owner

"We left Ultimate Business Services for a service who had an attractive Sales Representative that made lots of promises. We're happy that we came back. Ultimate Business Services truly delivers!"

Legal Firm, Office Manager

"Ultimate Business Services first aid account representatives are great to work with and manage to keep our inventory levels under control...we want to thank Ultimate Business Services First Aid Department for their excellent service, dependable inventory control and timely delivery." ***Construction Company, Safety Director***

"Having Ultimate Business Services for our break room refreshments needs means I can always depend on their reliability and focus on my core operations."

Financial Institution, CEO

"We need a service that offers both quality products and reliable service in order to keep everyone happy. Ultimate Business Service's provides a large variety of products and service packages. We have been able to select one that satisfies the needs of a high volume office and makes everyone happy, which is tough to accomplish in a large office setting. Our rep is personable and responsive and the order and delivery staffs are friendly and accommodating. We highly recommend Ultimate Business Services to any business small or large."

Electronics Manufacturer, Purchaser



Serving thousands of valued customers, we are pleased to offer the same quality services to your company as we provide to many national corporations.

AUTOMOTIVE

Enterprise Rent-A-Car
Tire Kingdom
Martino Tire
Maroone Toyota
Ryder
Kauffs Towing
Good Year
Napa Auto Parts

COMMUNICATIONS

AT&T
Verizon
ADT

CONSTRUCTION

Sherwin Williams
Graybar Electric
Master Halco
Rexel
Shoreline Flooring
SCP Distributors
Oracle Elevator
Sequeira & Gaverrette
Compson Associates

CONSUMERS PRODUCTS

Burger King
Birks & Mayors
Rent A Center
Continental Airlines

HEALTHCARE

Tenet
PBG Medical Cente
Strax Rejuvenation

MARINE

Rybovich
Wilhelmsen Callenberg

FINANCIAL

Bank Atlantic
AM Trust
Northern Trust
Wells Fargo
John Hancock
Citi Bank
Allstate

ELECTRONICS

Ingram Micro

REAL ESTATE

Century 21
Coldwell Banker
Remax

OTHER

Kraft
Raytheon
Lufthansa
Holiday Inn

La Costa Hedge Replacement



Submitted To: **Monterra CDD**
Attn: Dennis Baldis
CC: Board of Directors

Proposal #: 53185
Project: Hedge replacement at La Costa

Date: September 28th 2017

Our purpose is to provide Landscaping Services in accordance with specifications stated below and according to standard practices. This proposal is valid for sixty (60) days from the date of this proposal.

Notes:

- o Plant Material included in proposal is subject to availability at time of installation.
- o contractor shall fertilize all plants prior to installation.
- o Plant material has a warranty of 6 months, such warranty shall be void if plant material dies due to lack of water it is sole responsibility of owner to ensure plants are receiving adequate water coverage.

Exclusions:

- o All permits – landscaping.
- o Water meter, water tapping fees, any water use fees.
- o Survivability of plant material due to lack of water may not be guaranteed.

Our Guarantee: Equator Landscaping. Is not liable or responsible for any loss, repair or replacement of any of the above mentioned due to high winds, hail, lightning storms, heavy rains, vandalism, floods, heat, construction, insect plagues or infestation, inadequate irrigation, tornadoes, hurricanes or other Acts of God.

Payment terms: A 50% (fifty percent) deposit is required prior to commencing work, final payment shall be due upon work completion.

SPECIFICATIONS	TOTAL
Remove existing damaged Silver Buttonwood hedges located by NW 84th Way adjacent to dog park.	\$1,371.00
Removal and Disposal of damaged Silver buttonwood hedges.	\$4,638.55
Furnish and install a total of 457 (3 Gallon) Wild Coffee inside fence.	
Work includes furnish and install brown mulch to all areas where new plant material will be installed, with the exception of plants installed inside dog park.	\$1,200.00
GRAND TOTAL:	\$7,209.55

Total Tropic Landscaping, Inc.
P.O. Box 841053
Pembroke Pines, FL 33084-1053

Estimate

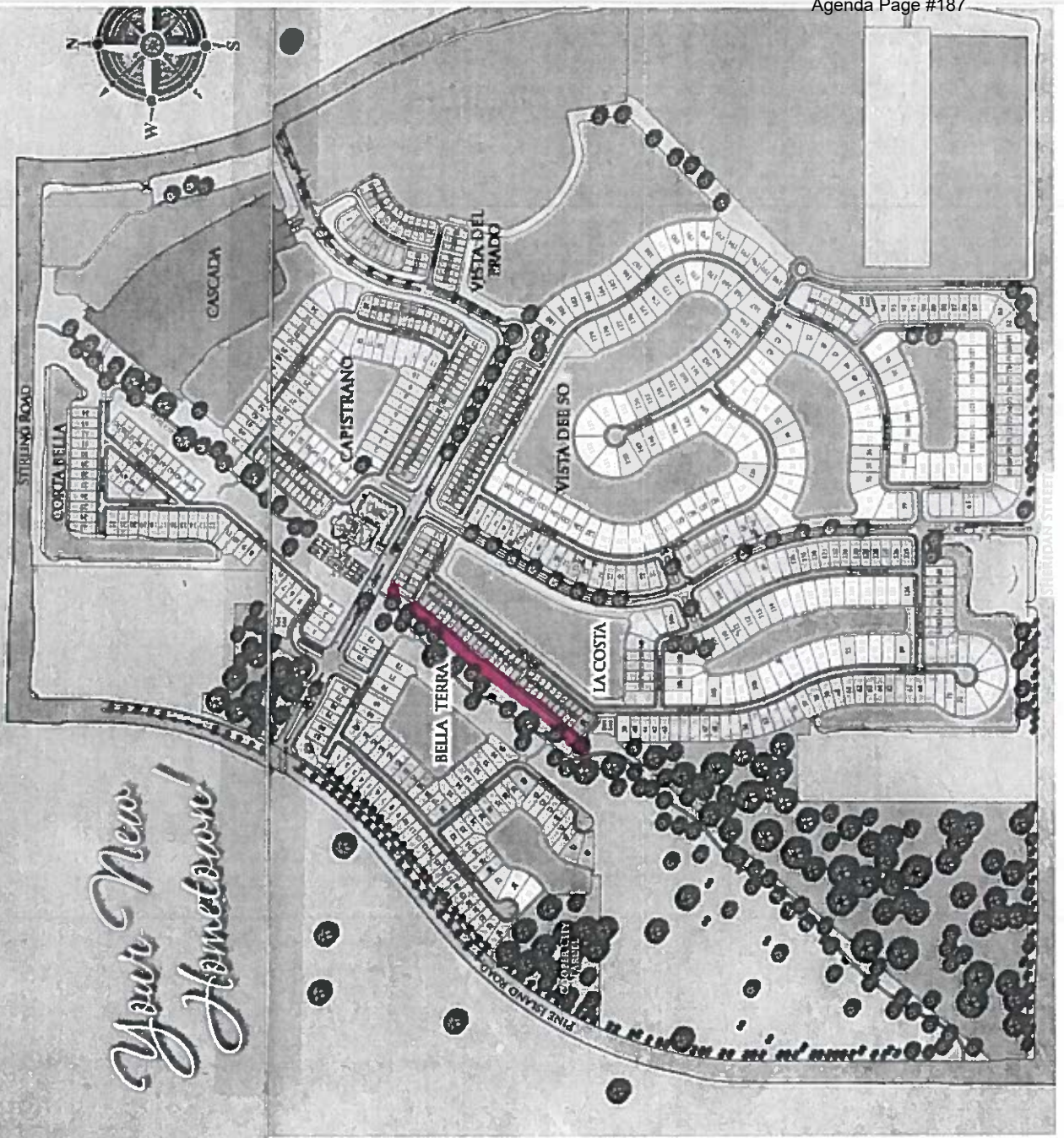
Date	Estimate #
10/13/2017	242

Name / Address
Monterra Community Development 8451 Monterra Blvd Cooper City, FL 33024

			Project
Description	Qty	Rate	Total
Removal and disposal of existing silver buttonwood hedge along NW 84th way adjacent to dog park			
Installation of Wild Coffee (#3gal plant material)	457	10.50	4,798.50
Mulch brown Pallets	2	395.00	790.00
Removal of silver button wood hedges and dump debris offsite	1	1,750.00	1,750.00
Please respond via e-mail to request the work to be completed .			
Total			\$7,338.50

S I T E M A P

*Your New
Hometown!*



Hedges Ave





Stephen H. Brown, Horticulture Agent
Bronwyn Mason, Master Gardener
Lee County Extension, Fort Myers, Florida
(239) 533-7513 brownsh@ufl.edu
<http://lee.ifas.ufl.edu/hort/GardenHome.shtml>

Psychotria nervosa

Family: Rubiaceae



Upright shrub growing in a mix moist forest

Common name: Wild coffee;
shiny-leaved wild coffee

Synonyms (discarded names): *Psychotria undata*

Origin: Florida; Southern Mexico; Bahamas; Caribbean; Central America; Northern South America

U.S.D.A. Zone: 9-12 (20°F Minimum)

Growth Rate: Fast

Plant Type: Shrub

Leaf Persistence: Evergreen

Flowering Months: Spring and summer

Light Requirements: Low; medium; high

Salt Tolerance: Moderate

Drought Tolerance: Low to moderate; often found wilting in late spring.

Soil Requirements: Wide

Nutritional Requirements: Low

Major Potential Pests: Scales; sooty mold

Typical Dimensions: 6 -7 feet tall with an equivalent width

Propagation: Seeds or cuttings

Human hazards: None

Uses: Florida-friendly landscape; understory; border; foundation; mass planting; informal hedge; rain garden; specimen; butterfly and wildlife attractant



A cultivated shrub under an oak

mid-September

Natural Geographic Distribution

Wild coffee is found in the higher areas of swamps and in hydric and mesic hammocks and areas that are seasonally wet and dry. It is also found in limestone (highly alkaline) soils. It grows as far north as northeast Florida (Duval County) in cold protected areas. It is widely distributed in south and central Florida.

Growth Habit

Wild coffee is an upright, multi-stemmed, evergreen shrub. Under natural shaded conditions it is likely to be a lanky plant, taller than it is wide. In cultivation, it often appears as a bushy, wide spreading shrub with many more branches than its uncultivated counterpart. In full sun, it is a rounded shrub.



Wild coffee (*Psychotria nervosa*) growing with velvetleaf wild coffee (*Psychotria sulzneri*) in a moist naturally shaded location

Morphology

The leaves are opposite, simple, with entire but undulating margins when emerging and persistent on the stem. The shape of the blade elliptical to obovate and is from 3 to 6 inches long with a pointed apex. The upper surface is dark green and shiny with conspicuous and deeply impressed veins that gives it a quilted appearance. Because of the textured leaf, wild coffee is sometimes referred to as "the plant resembling a gardenia". The gardenia and wild coffee do belong to the same family, *Rubiaceae*. The plant blooms intermittently in spring and summer. The flowers are small, tubular, white, and borne in umbels 2 to 3 inches wide. Wild coffee is so named not because it is a coffee substitute but because the fruits resemble those of the common coffee shrub; the fruit is an oval drupe that matures red, to scarlet to maroon. This makes it highly ornamental when contrasted with the green leaves. The drupes measure on average 5/16 inches in diameter and contains 2 seeds (pyrenes). It is eaten by a variety of birds including the Florida state bird the northern mockingbird, blue jays, cardinals, and catbirds through Summer and Fall. Since the shrub is attractive to wildlife, the seeds, once deposited, sow themselves nearby and produce seedlings. The plant is not invasive.

Leaf Development



7 September



15 September with undulating margins



23 September



7 October



Wild coffee leaves

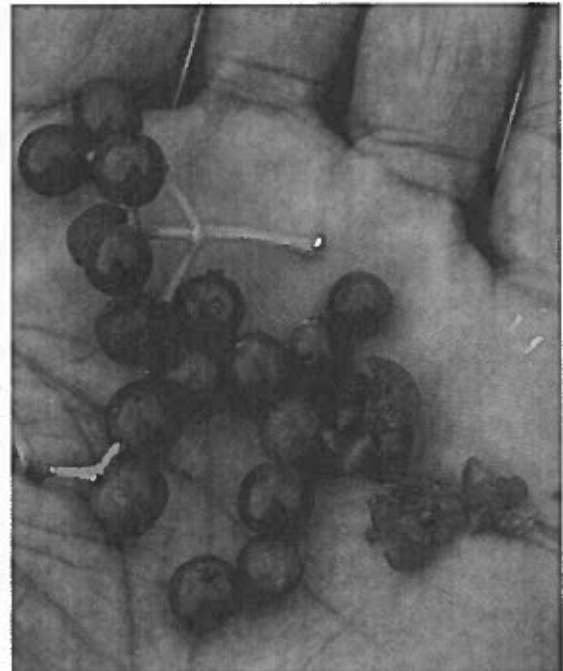


Flowers in early April



Drupes on shrub

Early September



Drupes

Early September

Planting and Maintenance Guidelines

The increasing desire to use native plants makes wild coffee one of the most widely used plants in Florida landscaping due to its tolerance of shade and sun. It grows as a dense multi-stemmed shrub when given adequate space, light and moisture. When grown in full sun, it becomes a more compact plant when compared to its shaded counterpart. However, the plants usually fairs best in heavy to moderate shade; the north side of the house is ideal. In full sun, leaves occasionally show some yellowing indicating that high light is not the preferred condition for optimum growth.

Wild coffee is suitable for narrow side yards, under windows or where rain water washes off roofs and downspouts. Young seedlings transplant well. Plants from 3 gallon pots take 6 to 10 weeks to establish adequate roots so that they can survive on rain water only. Place wild coffee 4 feet from the sidewalk or foundation where when fully grown, it needs little or no pruning. When left unpruned, it usually maintains itself as a 5 to 6 feet high shrub with an equal width. An occasional plant can grow up to 10 feet tall. When used as a hedge, space plants 3 to 4 feet apart on center.

Large shrub-size specimens can be moved by pruning away about one-third of the foliage and keeping as much of the root system intact as possible. This is best done at the start of the rainy season.

The plant's ability to withstand drought is a mixed record. A non-irrigated plant is most likely to wilt in the dry season, March to June. Paradoxically, a plant exposed to full sun may remain turgid while a shaded plant may become limp from lack of water. Sometimes the entire plant or a portion of the plant may wilt. The plants are revived by irrigation or rainfall.



Shrub in full sun

Late April



Shrub in full bloom

Gayle Edwards

Early August



An informal hedge under oak

Early September



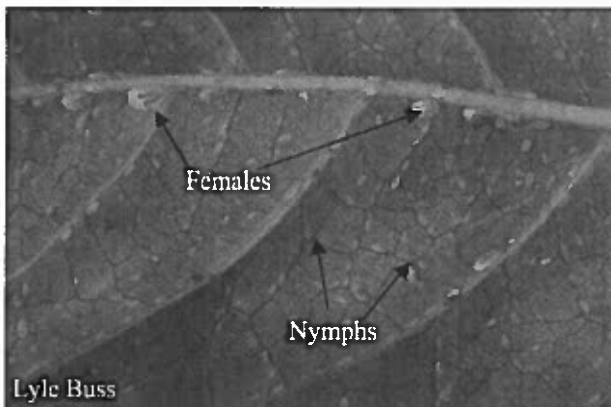
Wilted leaves in June



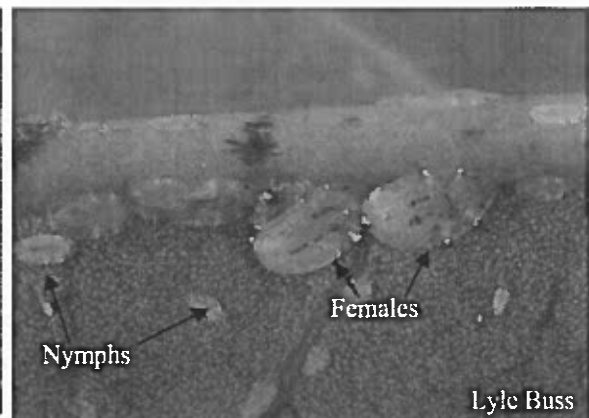
One-half of this plant is wilted in mid-June due to lack of rainfall

Pests

Several types of soft scales occur on wild coffee, including green scale (*Coccus viridis*), green shield scale (*Pulvinaria psidii*), hemispherical scale (*Saissetia oleae*), croton scale (*Phalacroccoccus howertonii*), and wax scales (*Ceroplastes* spp.). Soft scales produce a copious amount of honeydew that is food for sooty mold, a black fungus. Severe infestation of the green scale can cause stem dieback and the eventual death of the plant. The croton scale can also have heavy infestations on wild coffee.



Female and nymphs of green scales on the underside of wild coffee leaf



Close-up of green scales on wild coffee leaf



An unidentified wax scale species



Deposit of sooty mold caused by sucking insects such as soft scales

References

Florida-Friendly Landscape Program Staff. 2010. The FFL guide to Plant Selection & Landscaping, University of Florida, Gainesville, FL

Gilman, Edward, F. *Psychotria nervosa* Wild Coffee. EDIS Publication #FPS494. University of Florida, Gainesville, FL

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Nelson, G., 2003. Florida's Best Native Landscape Plants. University Press of Florida, Gainesville, FL

Osorio, R., 2001. A Gardener's Guide to Florida's Native Plants. University Press of Florida, Gainesville, FL

Tobe, John, D. and others. 1998. Florida Wetland Plant, an Identification Manual. Florida Department of Environmental Protection, Tallahassee, FL

Workman, Richard, W. 1980. Growing Native: Native plants for landscape use in Coastal South Florida, The Sanibel-Captiva Conservation Foundation, Inc. Sanibel, FL

Useful Links

South Florida Native Plant Fact Sheets

Coontie Fact Sheet

Gaillardia YouTube

Air Potato YouTube

Palmetto Weevil YouTube

All pictures were taken by Stephen Brown except where indicated.

This fact sheet was reviewed by Tom Becker, Lee County Extension FYN agent; Peggy Cruz, Lee County Extension; Lyle Buss, UF, Gainesville; Jenny Evans, Sanibel-Captiva Conservation Foundation; John Sibley, Lee County Master Gardener and owner of All Native Garden Center, Nursery & Landscapes, Fort Myers; Cathy Feser, Naples; Susan Scott, The Back Ten Feet, www.backtenfeet.com

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5Eiii

Tree removal or lift in Vista del Sol

From: [REDACTED] [mailto:[REDACTED]]
 Sent: Wednesday, September 13, 2017 12:04 PM
 To: [REDACTED] [mailto:[REDACTED]]
 Subject: Re: Post Hurrican Irma Update

9/13
 Mr
 Snowy
 emails

Good morning,

I'm a resident of Monterra in the Vista del Sol subdivision and my address is 3136 NW 83rd Way. I have a tree that belongs to Monterra that as consequence of the wind from hurricane Irma it tilted toward the street behind our house and as a result the tree was uprooted and these roots lifted up my fence. I'm writing to you to find out what'd be the next step to follow with a claim for the repair of my fence and removal of this tree. Attached are a few pictures of the area affected.

Respectfully,

6

From: [REDACTED] [mailto:[REDACTED]]
 Sent: Thursday, September 21, 2017 9:20 AM
 To: Maria Mihailovschi <mmihailovschi@castlegroup.com>
 Subject: RE: Post Hurrican Irma Update

9/21

Good morning,

Please could you emphasize to the landscapers to remove the whole tree including the roots because if they leave the roots that won't allow the fence to be repaired. Since it's my responsibility to fix my own fence from the tree of the community I'm requesting the cutting of the other tree behind my fence so I don't have to go through this again when another act of God happens again. Thank you.

Respectfully,

[REDACTED]

[REDACTED]

[REDACTED]

From: [REDACTED] Suarez [REDACTED]
 Sent: Monday, October 09, 2017 11:56 PM
 To: Maria Mihailovschi <mmihailovschi@castlegroup.com>
 Subject: Re: Post Hurrican Irma Update

*Mr Suarez
 Email
 10/9*

Good morning,

Just a quick note to let you know that you should be receiving this week a letter from my attorney of my intentions and my right to cut the roots of the tree in Monterra common area that fell behind my fence and as a result it lifted up and bent my fence. I was advised from my "fence guy" that the tree roots need to be cut before any replacement can be installed. I understand that the Association has decided or has the intention to save the tree straightening it up and that is certainly their right as is mine to cut any roots that are on my property. I wish you the best with the tree but please be assure that no machine will be allowed on my property for this purpose. If you'd need to come back to our house again I would appreciate if you would knock on the door, ring the bell or call my wife before you enter our property. I would love to attend the meeting set up for this Wednesday October 11th at 4 pm but it will be very hard for me to get off work to attend this meeting. Thank you kindly.

Respectfully,

[REDACTED]
 [REDACTED]
 [REDACTED] ay

Maria Mihailovschi

Mr. Suarez Arborist's

From: Hector Suarez <hecyjulia@gmail.com>
Sent: Tuesday, October 24, 2017 10:10 PM
To: Maria Mihailovschi
Cc: fldocs@glantzlaw.com
Subject: Follow up on tree damaging private fence

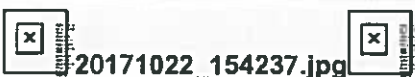
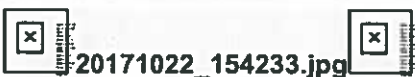
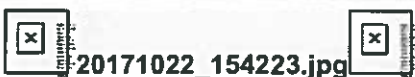
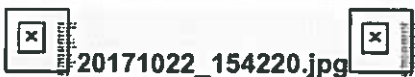
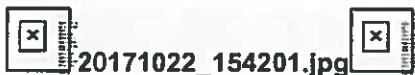
Subject file # 954116 / member # 10138577837

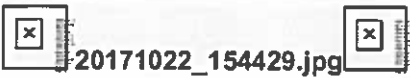
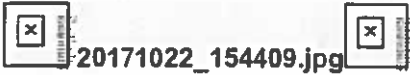
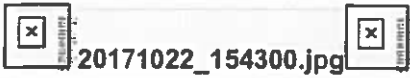
Good morning Maria,

Attached is a copy of the communication that I have been having with Mr. Seth MacDonald a Certified Arborist from Safaritreepros.com. I want my fence fixed as soon as possible and this tree is not allowing me to do it since it's holding on with my fence and if I remove my fence, (to be replaced) in my opinion, the tree will fall over the other fence that faces the street (see attached pictures). I need this to be resolved as soon as possible please. It's been way over a month since hurricane Irma passed through this area. I take the opportunity for you see the lack of maintenance of the common area where this tree is located. Below you will find attached pictures of the tree and the area in question. Thank you.

Respectfully,

Hector H. Suarez
 3136 NW 83rd Way
 Vista del Sol
 360-296-8798





----- Forwarded message -----

From: <info@safaritreepros.com>

Date: Tue, Oct 24, 2017 at 11:10 AM

Subject: RE: Safari Tree

To: Hector Suarez <hecyjulia@gmail.com>

Hector – you can inform your association that if the roots on this Lysilomia tree have to be cut to accommodate your fence repair that the tree should be removed.

Due to the proximity of the support trunk to your fence, which looks about 2-3 ft from your pictures, enough structural holding root will lost to keep this tree stable.

Seth

Seth MacDonald

President & Certified Arborist

TRAC certified

Safaritreepros.com

[954-731-7532](tel:954-731-7532)

Maria Mihailovschi

Cooper City

From: Jeanette Wofford <JeanetteW@coopercityfl.org>
Sent: Friday, October 27, 2017 2:49 PM
To: Maria Mihailovschi
Subject: RE: Question

Hi Maria,

If, as the property manager, you feel you need to do a tree removal to protect your or a resident's property, I trust you to make that determination. If you would just let me know, that would be great. If you have many trees to remove, I may want to see some of them just so everyone knows they aren't being needlessly removed. Replacement species will need to be determined by each individual location. If possible, use the same species unless you make the decision to replace that species with another. Try to keep me in the loop and that way if I get phone calls, I know the plan. Thank you for checking with me, it is very much appreciated.

Do you have hurricane debris piles there?

jeanette

From: Maria Mihailovschi [mailto:mmihailovschi@castlegroup.com]
Sent: Friday, October 27, 2017 1:46 PM
To: Jeanette Wofford <JeanetteW@coopercityfl.org>
Subject: Question

Good afternoon Jeanette

I have a question for you and maybe you can help me or direct me to the right person, after the storm a tree behind a house shift and during the shift the roots came up and damaged the resident's fence, now the homeowner wants me to remove a tree, my questions are do we need a permit to remove that tree or because is a Hurricane issue we don't need one, also if we were to replace the tree what kind of tree do we need to plant in there?

Let me know
 Thank you
 Maria

Maria Mihailovschi
 General Manager | Castle Group
 Monterra CDD "Proudly Managed by Castle Group" 8451 Monterra Blvd., Cooper City, FL 33024
mmihailovschi@castlegroup.com | www.castlegroup.com
 P: 954-374-9936 | C: | F: 954-827-0289



Commercial Property Services



2017 BEST PLACES TO WORK



Gumbo Limbo in Estada

CDD Manager

From: Judith Burdt
Sent: Wednesday, October 18, 2017 10:04 AM
To: cddmanager
Subject: cdd mess-3428 NW 87th Estada
Attachments: tree 2017 1.JPG; tree 2.JPG; tree3.JPG

Follow Up Flag: Follow up
Flag Status: Flagged

I live exactly in front of theses gumbo limbo trees. I have tolerated the leaf drop into my pool now for years. The branches are now beginning to encroach my property line. The area is ALWAYS a mess. I will expect a crew to trim these trees and clean up this mess ASAP.

I have been tolerant. Take them down and be done with it. Warning....if the root system ruins my pool or pool deck....you will be responsible. So, do the best thing now and cut/prune/remove these issues.

My address is 3418 NW 87th Ave ...Estada

Judy Burdt
Thanks and I'd appreciate a confirmatory response.

CDD Manager

From: Judith Burdt
Sent: Tuesday, October 31, 2017 3:08 PM
To: cddmanager
Cc: judith burdt
Subject: 3418 NW 87th Ave Estada
Attachments: lot with gumbo limbo marked.pdf

Thank you Maria and Hector for meeting with me today 10/31/17 to address my concerns about the encroaching gumbo limbo trees.

In 2009, Tousa Homebuilders landscapers, planted these 5 gumbo limbo trees in an area far too small for these five trees to grow. Over the past 9 years, I have watched these trees grow and split and leaf drop. These trees which get to be 50 feet tall and 40-50 feet wide are totally the wrong type of tree to be in this small planting area. I am already seeing the ground root system develop.

Obviously the original landscaper put in fast growing/cheap trees as a means to try to keep the Tousa Company afloat. Tousa has failed and I am stuck with trees that do not fit this space and am stuck with the future growth and damage I will see to my property due to the close proximity of the planting.

Please see the attached lot survey showing the 5 trees that need to be removed. The closest three trees are 7 ft/ 8.5ft and 10 ft from my property line.

The back two are 15 feet from my property line. Some branches already overhang my property line.

Since the last hurricane Irma, I see the potential of these trees damaging my pool, my spa, and my fence with permanent damage. Evidence of downed branches were noted at our meeting.

I respectfully and strongly urge to you be proactive to the removal of these trees rather than be reactive WHEN the property damage occurs. Since this landscaping grooming is last to be done, wouldn't it be so much easier to remove the dead grasses and trees now to facilitate EASY mowing?

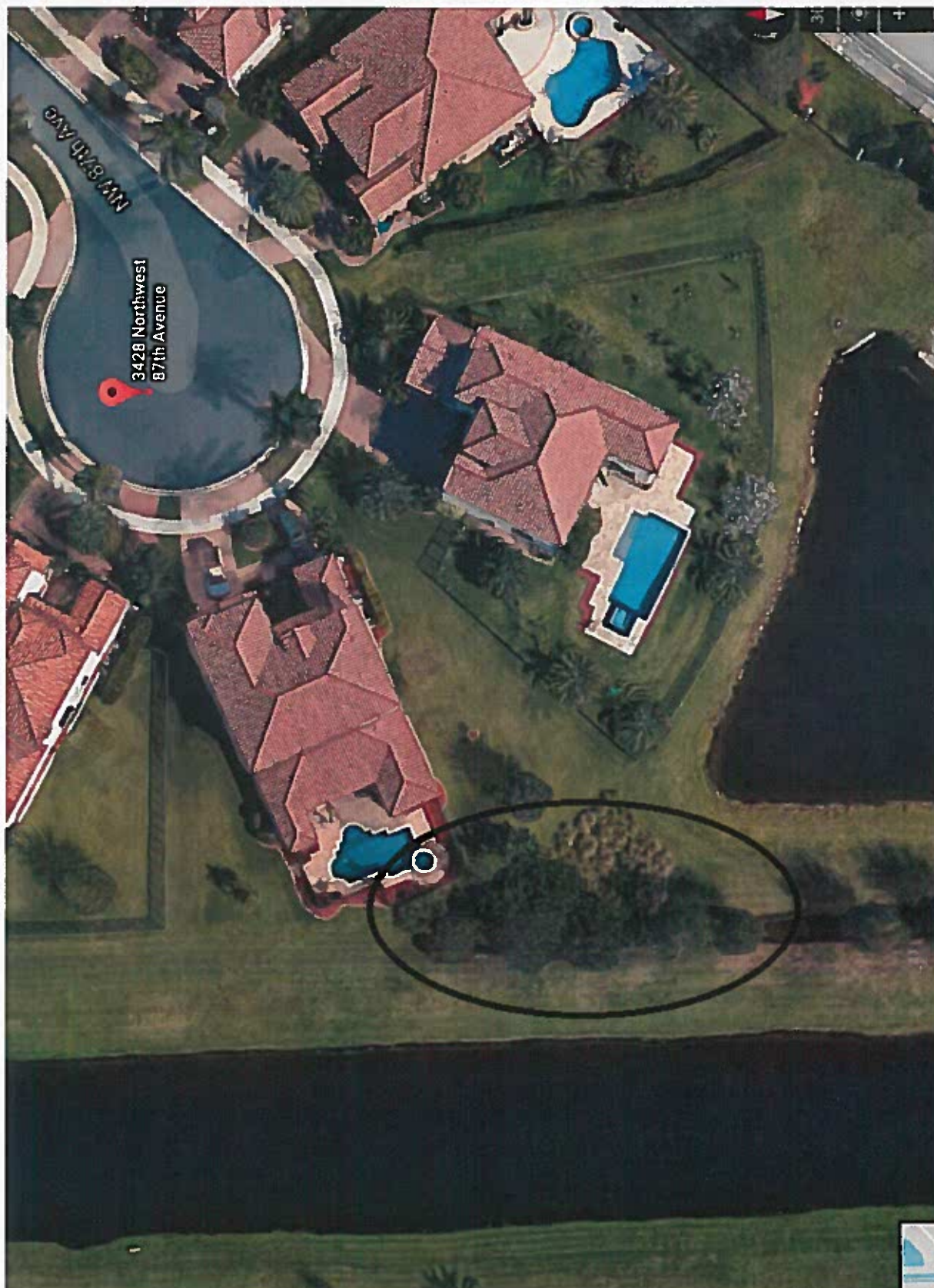
I have tolerated the lack of grass mowing, the lack of grooming, and the lack of care for the past nine years. I have also tolerated the leaf drop causing much strain on me and my pool filtering system.

The trees fall within the guideline of Cooper City tree removal. All Gumbo Limbo trees are 12 inches in diameter.

I write this note to thank you for taking this concern before the CDD board and to formally document my concerns when I have to deal with a problem as a result of the CDD's trees.

Thank you Maria and Hector

Judy Burdt
 Thanks and please respond if indicated.



Sixth Order of Business

**THIS DOCUMENT
WILL BE
PROVIDED
UNDER
SEPARATE
COVER**