

*Rivers Edge II*  
*Community Development District*

*October 17, 2018*

# *Rivers Edge II*

## *Community Development District*

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

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

October 10, 2018

Board of Supervisors  
Rivers Edge II  
Community Development District

Dear Board Members:

The Rivers Edge II Community Development District Organizational Meeting is scheduled for **Wednesday, October 17, 2018 at 10:30 a.m. at the RiverTown Amenity Center, 156 Landing Street, St. Johns, Florida.** Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

- I. Call to Order
- II. Review and Rank Proposals Received in Response to the RFP for Audit Services
- III. Other Business
- IV. Adjournment

### **Board of Supervisors Meeting**

- I. Call to Order
- II. Public Comment
- III. Affidavits of Publication
- IV. Public Hearings
  - A. Public Hearing to Consider Resolution 2018-25, Expressing the District's Intent to Utilize the Uniform Method of Collection
  - B. Public Hearing to Consider Resolution 2018-26, Relating to Annual Appropriations and Adopting the Budgets for Fiscal Years 2017/2018 and 2018/2019
- V. Acceptance of the Audit Committee's Recommendation
- VI. Discussion of the District's Rates and Fees
- VII. Approval of the Minutes of the September 12, 2018 Meeting
- VIII. Staff Reports
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
  - D. Amenity Manager – Report
  - E. Operations Manager – Report
- IX. Financial Reports
  - A. Balance Sheet and Income Statement
  - B. Consideration of Funding Request No. 3
- X. Supervisors' Requests and Audience Comments

XI. Next Scheduled Meeting – November 14, 2018 at 10:30 a.m. at the RiverTown Amenity Center

XII. Adjournment

Prior to the Board of Supervisors meeting the Audit Committee will convene to review and rank proposals received in response to the RFP. Copies of the audit proposals and ranking sheet are enclosed under section V.

Enclosed under the third order of business are copies of the affidavits of publication for the two public hearings and audit committee meeting.

The fourth order of business is the public hearings to utilize the uniform method of collection and adopt the budgets for Fiscal Years 2018 and 2019. Copies of resolutions 2018-25 and 2018-26 will be provided under separate cover.

Enclosed under the fifth order of business are copies of the audit proposals and the ranking sheet.

Enclosed under the seventh order of business is a copy of the minutes of the September 12, 2018 meeting.

Enclosed under the ninth order of business are copies of the financial reports and funding request number three for your review and approval.

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

Sincerely,

*James Perry*

James Perry

District Manager  
Rivers Edge II Community  
Development District

## *AGENDA*

# ***Rivers Edge II Community Development District Agenda***

Wednesday  
October 17, 2018  
10:30 a.m.

RiverTown Amenity Center  
156 Landing Street  
St. Johns, Florida 32259  
**Staff Call In #: 1-888-394-8197**  
**Passcode: 642203**  
**Website: [www.riversedge2cdd.com](http://www.riversedge2cdd.com)**

## **Audit Committee Meeting**

- I. Call to Order
- II. Review and Rank Proposals Received in Response to the RFP for Audit Services  
(*Enclosed under section V*)
- III. Other Business
- IV. Adjournment

## **Board of Supervisors Meeting**

- I. Call to Order
- II. Public Comment
- III. Affidavits of Publication
- IV. Public Hearings
  - A. Public Hearing to Consider Resolution 2018-25, Expressing the District's Intent to Utilize the Uniform Method of Collection
  - B. Public Hearing to Consider Resolution 2018-26, Relating to Annual Appropriations and Adopting the Budgets for Fiscal Years 2017/2018 and 2018/2019
- V. Acceptance of the Audit Committee's Recommendation
- VI. Discussion of the District's Rates and Fees

VII. Approval of the Minutes of the September 12, 2018 Meeting

VIII. Staff Reports

A. District Counsel

B. District Engineer

C. District Manager

D. Amenity Manager – Report

E. Operations Manager – Report

IX. Financial Reports

A. Balance Sheet and Income Statement

B. Consideration of Funding Request No. 3

X. Supervisors' Requests and Audience Comments

XI. Next Scheduled Meeting – November 14, 2018 at 10:30 a.m. at the RiverTown  
Amenity Center

XII. Adjournment

### *THIRD ORDER OF BUSINESS*

THE ST. AUGUSTINE RECORD  
Affidavit of Publication

RIVERS EDGE II CDD  
475 WEST TOWN PLACE SUITE 114

SAINT AUGUSTINE, FL 32092

ACCT: 34435  
AD# 0003089331-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY  
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared JAMIE WILLIAMS who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **NOTICE OF HEARING** in the matter of **BUDGET HEARINGS** was published in said newspaper on **09/19/2018, 09/26/2018**.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

Sworn to and subscribed before me this \_\_\_\_\_ day of **SEP 26 2018**

by *James Perry* who is personally known to me  
or who has produced as identification

*Jennifer L. Burns*  
(Signature of Notary Public)



RIVERS EDGE II COMMUNITY  
DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARINGS TO  
CONSIDER THE ADOPTION OF  
THE FISCAL YEAR 2017/2018  
BUDGET AND THE FISCAL YEAR  
2018/2019 BUDGET; NOTICE OF  
AUDIT COMMITTEE MEETING;  
AND NOTICE OF REGULAR  
BOARD OF SUPERVISORS'  
MEETING.

The Board of Supervisors ("Board") of the Rivers Edge II Community Development District ("District") will hold two public hearings on October 17, 2018 at 10:30 a.m., at Rivertown Amenity Center, 156 Landing Street, St. Johns, Florida 32259. The first public hearing is to be held for the purpose of hearing comments and objections on the adoption of the proposed budget of the District for the remainder of the fiscal year ending September 30, 2018 ("Fiscal Year 2017/2018"). The second public hearing is to be held for the purpose of hearing comments and objections on the adoption of the budget of the District for the fiscal year beginning October 1, 2018 through September 30, 2019 ("Fiscal Year 2018/2019"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it.

The Audit Committee will convene a meeting for the purpose of reviewing and ranking proposals received by the District in response to its solicitation for audit services. Immediately following adjournment of the Audit Committee meeting, a regular meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it.

A copy of the agenda and proposed budgets may be obtained at the offices of the District Manager, c/o Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, (904) 940-5850 ("District Manager's Office"), during normal business hours.

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

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

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

James Perry  
District Manager  
0003089331 September 19, 26, 2018



THE ST. AUGUSTINE RECORD  
Affidavit of Publication

**RIVERS EDGE II CDD**  
**475 WEST TOWN PLACE SUITE 114**  
**SAINT AUGUSTINE, FL 32092**

ACCT: 34435  
AD# 0003087778-01  
PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY  
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared JAMIE WILLIAMS who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **NOTICE OF HEARING** in the matter of **UNIFORM METHOD** was published in said newspaper on **09/10/2018, 09/17/2018, 09/24/2018, 10/01/2018.**

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

Sworn to and subscribed before me this \_\_\_\_\_ day of **OCT 01 2018**

by Jamie Williams who is personally known to me  
or who has produced as identification

Jennifer L. Burns  
(Signature of Notary Public)



**RIVERS EDGE II COMMUNITY  
DEVELOPMENT DISTRICT**

**NOTICE OF THE DISTRICT'S  
INTENT TO USE THE UNIFORM  
METHOD OF COLLECTION OF  
NON-AD VALOREM SPECIAL  
ASSESSMENTS**

Notice is hereby given that the Rivers Edge II Community Development District (the "District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, *Florida Statutes*. The Board of Supervisors of the District will conduct a public hearing on **October 17, 2018 at 10:00 a.m. at RiverTown Amenity Center, 156 Landing Street, St. Johns, Florida 32259**.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments (the "Uniform Method") to be levied by the District on properties located on land included in, or to be added to, the District.

The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, to consist of, among other things, recreational facilities, stormwater management improvements, irrigation, landscape, roadways, and other lawful improvements or services within or without the boundaries of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing. There may be occasions when Supervisors or District Staff may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office, c/o Governmental Management Services, LLC, 475 West Town Place, Suite 114 St. Augustine, Florida 32092, or by calling (904) 940-5850, at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

James Perry  
District Manager  
0003087778 Sept. 10, 17, 24, Oct. 1, 2018

## *FOURTH ORDER OF BUSINESS*

*B.*

*Fiscal Year 2018 Approved Budget*  
*Fiscal Year 2019 Approved Budget*

## *Rivers Edge 2 Community Development District*

October 17, 2018



# Rivers Edge 2

## Community Development District

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General Fund  
Budget  
Narrative

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# Rivers Edge 2

## Community Development District

	Approved FY 2018 Budget	Approved FY 2019 Budget
<b><u>Revenues</u></b>		
Developer Contributions	\$48,150	\$116,675
<b><i>Total Revenues</i></b>	<b><u>\$48,150</u></b>	<b><u>\$116,675</u></b>
<b><u>Expenditures</u></b>		
<b><i>Administrative</i></b>		
Engineering	\$3,750	\$15,000
Arbitrage	\$0	\$600 <sup>(1)</sup>
Dissemination Agent	\$0	\$3,500 <sup>(1)</sup>
Attorney	\$5,000	\$20,000
Annual Audit	\$5,000	\$5,000
Trustee Fees	\$0	\$4,000 <sup>(1)</sup>
Management Fees	\$11,250	\$45,000
Construction Accounting	\$0	\$3,500
Information Technology	\$300	\$1,200
Telephone	\$100	\$300
Postage	\$375	\$1,500
Printing & Binding	\$250	\$1,000
Insurance	\$3,000	\$5,800
Legal Advertising	\$3,500	\$4,000
Other Current Charges	\$200	\$600
Office Supplies	\$250	\$1,000
Dues, Licenses & Subscriptions	\$175	\$175
Website design/compliance	\$15,000	\$4,500
<b><i>Total Expenditures</i></b>	<b><u>\$48,150</u></b>	<b><u>\$116,675</u></b>
<b>Excess Revenues (Expenditures)</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

<sup>(1)</sup> Expenditures related to the issuance of Bonds.

**Rivers Edge 2**  
**Community Development District**  
**General Fund Budget**

**REVENUES:**

**Developer Contributions**

The District will enter into a Funding Agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

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**EXPENDITURES:**

**Administrative:**

**Engineering Fees**

The District's engineering firm, Proceaser, Inc, will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc.

**Arbitrage**

The District is required to annually have an arbitrage rebate calculation on the District's Bonds. The District will contract with an independent auditing firm to perform the calculations.

**Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

**Attorney**

The District's legal counsel, Hopping Green and Sams, will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating & maintenance contracts, etc.

**Annual Audit**

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm.

**Trustee Fees**

The District will issue bonds to be held with a Trustee at a qualified Bank. The amount of trustee fees is based on the agreement between the bank and the District.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

**Construction Accounting**

The District receives annual construction account services as part of a Management Agreement with Governmental Management Services, LLC.

**Information Technology**

The cost related to District’s accounting and information systems.

**Telephone**

Telephone and fax machine.

**Postage**

Mailing of agenda packages, overnight deliveries, correspondence, etc.

**Printing & Binding**

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

**Insurance**

The District’s General Liability & Public Officials Liability Insurance policy is with Florida Insurance Alliance (FIA). The amount is based upon prior year’s premiums.

**Legal Advertising**

The District is required to advertise various notices for Board meetings, public hearings etc. in a newspaper of general circulation.

**Other Current Charges**

This includes bank charges and any other miscellaneous expenses that are incurred during the year by the District.

**Office Supplies**

Miscellaneous office supplies.

**Dues, Licenses & Subscriptions**

The District is required to pay an annual fee to the Department of Community Affairs for \$175. This is the only expense under this category for the District.

**Website Design/Compliance**

Cost related to District website creation and maintenance, electronic compliance with Florida Statutes and other electronic data requirements.



*FIFTH ORDER OF BUSINESS*

**Rivers Edge II Community Development District**  
Auditor Selection Evaluation Criteria

	Ability of Personnel (e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	Proposer's Experience (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.)	Understanding of Scope of Work  Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Ability to Furnish the Required Services  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).	Price  Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	Point Total
<b>Proposer</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>100</b>
Berger, Toombs, Elam, Gaines & Frank						
Carr Riggs & Ingram						
Grau & Associates						

**RIVERS EDGE II CDD**  
**AUDITOR SELECTION**  
**EVALUATION CRITERIA**

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

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

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

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

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

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

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

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

5. *Price.* (20 Points)

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



**RIVERS EDGE II  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

October 4, 2018

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

October 4, 2018

Rivers Edge II Community Development District  
Governmental Management Services  
135 W. Central Blvd., Suite 320  
Orlando, Florida 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Rivers Edge II 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 Rivers Edge II Community Development District. We will provide you with top quality, responsive service.

## Experience

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

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division For CPA Firms  
Private Companies Practice Section

Member FICPA



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

Rivers Edge II Community Development District  
October 4, 2018

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 Rivers Edge II Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines & Frank*

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



## **PROFILE OF THE PROPOSER**

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

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

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

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

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

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

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

## Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

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

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

## **Ability to Furnish the Required Services**

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

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE**

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

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

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

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

## **Continuing Professional Education**

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

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

### Quality Control Program

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

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

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

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

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

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

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

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

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

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

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

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### References

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

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

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

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

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

### Community Development Districts

Aberdeen Community Development  
District

Celebration Pointe Community  
Development District

Amelia Concourse Community  
Development District

Channing Park Community  
Development District

Anthem Park Community  
Development District

Cheval West Community  
Development District

Arborwood Community Development  
District

City Center Community Development  
District

Bannon Lakes Community  
Development District

Colonial Country Club Community  
Development District

Beacon Lakes Community  
Development District

Creeside at Twin Creeks Community  
Development District

Candler Hills East Community  
Development District

Deer Run Community Development  
District

Capron Trail Community Development  
District

Diamond Hill Community  
Development District

Cedar Hammock Community  
Development District

Eagle Point Community Development  
District



## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

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

### Current or Recent Single Audits.

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

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

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

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

### Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

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

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

### Special Districts

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

### Schools and Colleges

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

### State and County Agencies

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

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,000 for the year ended September 30, 2018, \$3,150 for the years ended September 30 2019 and 2020. The fee is contingent upon the financial records and accounting systems of Rivers Edge II Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Rivers Edge II Community Development District as of September 30, 2018, 2019, and 2020. 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***

<b>Personnel Qualifications and Experience</b>
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**J. W. Gaines, CPA, CITP (Continued)**

Director

**Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Principal – 9 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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



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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Principal

#### **Continuing Professional Education**

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

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Manager – 27 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

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

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

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

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

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

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

#### **Continuing Professional Education**

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

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

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

<b>Personnel Qualifications and Experience</b>
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**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***

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

<b>Personnel Qualifications and Experience</b>
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### **Maritza Stonebraker**

Staff Accountant – 2 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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



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

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

<b>Personnel Qualifications and Experience</b>
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**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***

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

**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***

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

**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  
Marci Reutimann  
CPA, Partner

6815 Dairy Road  
Zephyrhills, FL 33542  
(813) 788-2155  
(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](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 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)

**RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**Annual Audit Services for Fiscal Year 2018**  
St. Johns County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **Thursday, October 4, 2018, 2:00 p.m.**, at the offices of District Manager, located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) original and one electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Rivers Edge II Community Development District" on the face of it.

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

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the 2 Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

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

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

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

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

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

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

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents. 3

**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.

## **RIVERS EDGE II CDD AUDITOR SELECTION EVALUATION CRITERIA**

### ***1. Ability of Personnel.***

***(20 Points)***

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

### ***2. Proposer's Experience.***

***(20 Points)***

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

### ***3. Understanding of Scope of Work.***

***(20 Points)***

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

### ***4. Ability to Furnish the Required Services.***

***(20 Points)***

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

### ***5. Price.***

***(20 Points)***

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





# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*

## PROPOSAL FOR

Rivers Edge II Community  
Development District

October 4, 2018

### 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](http://CRlcpa.com)

### SUBMITTED BY

Katie Sidrony  
Engagement Partner  
[KSidrony@cricpa.com](mailto:KSidrony@cricpa.com)

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



Dear Audit Selection Committee:

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

**D** **edicated Team.** CRI's team consists of more than 1,800 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

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

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

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



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

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

Sincerely,

Katie Sidrony, CPA  
Engagement Partner



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## UNDERSTANDING & MEETING YOUR NEEDS

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

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

## YOUR SERVICES & FEES



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

SERVICE	CRI FEES		
	2018	2019	2020
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$3,500	\$3,500	\$3,500

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

### UNIQUE SAVINGS OPPORTUNITY WITH CRI

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

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

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

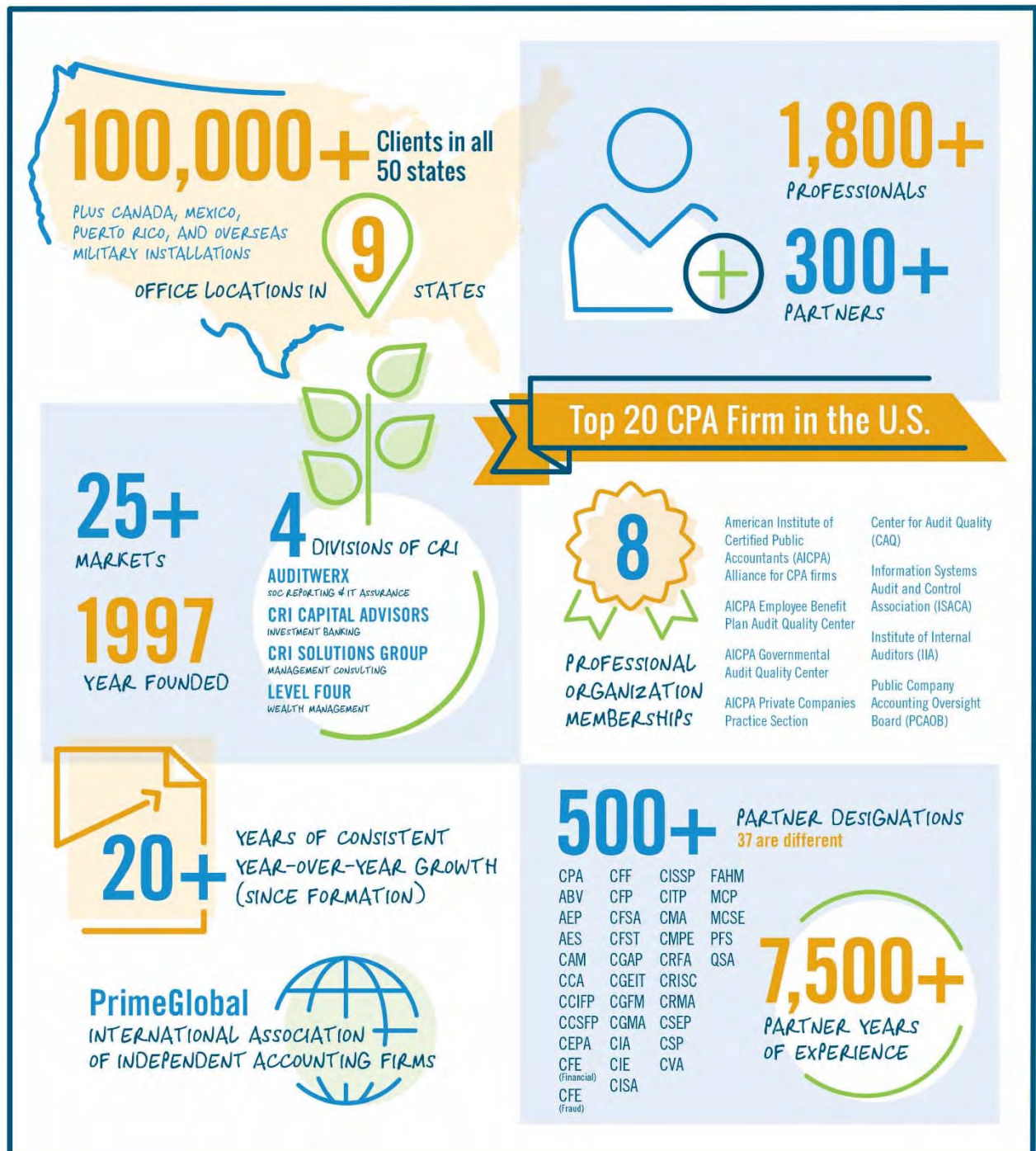
Our professional fees are based on the key assumptions that Rivers Edge II Community Development District will:

- Make available documents and work papers for review at Rivers Edge II 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



[governments@CRLcpa.com](mailto:governments@CRLcpa.com)  
[CRLcpa.com](http://CRLcpa.com)







## RELEVANT EXPERIENCE

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

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

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

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



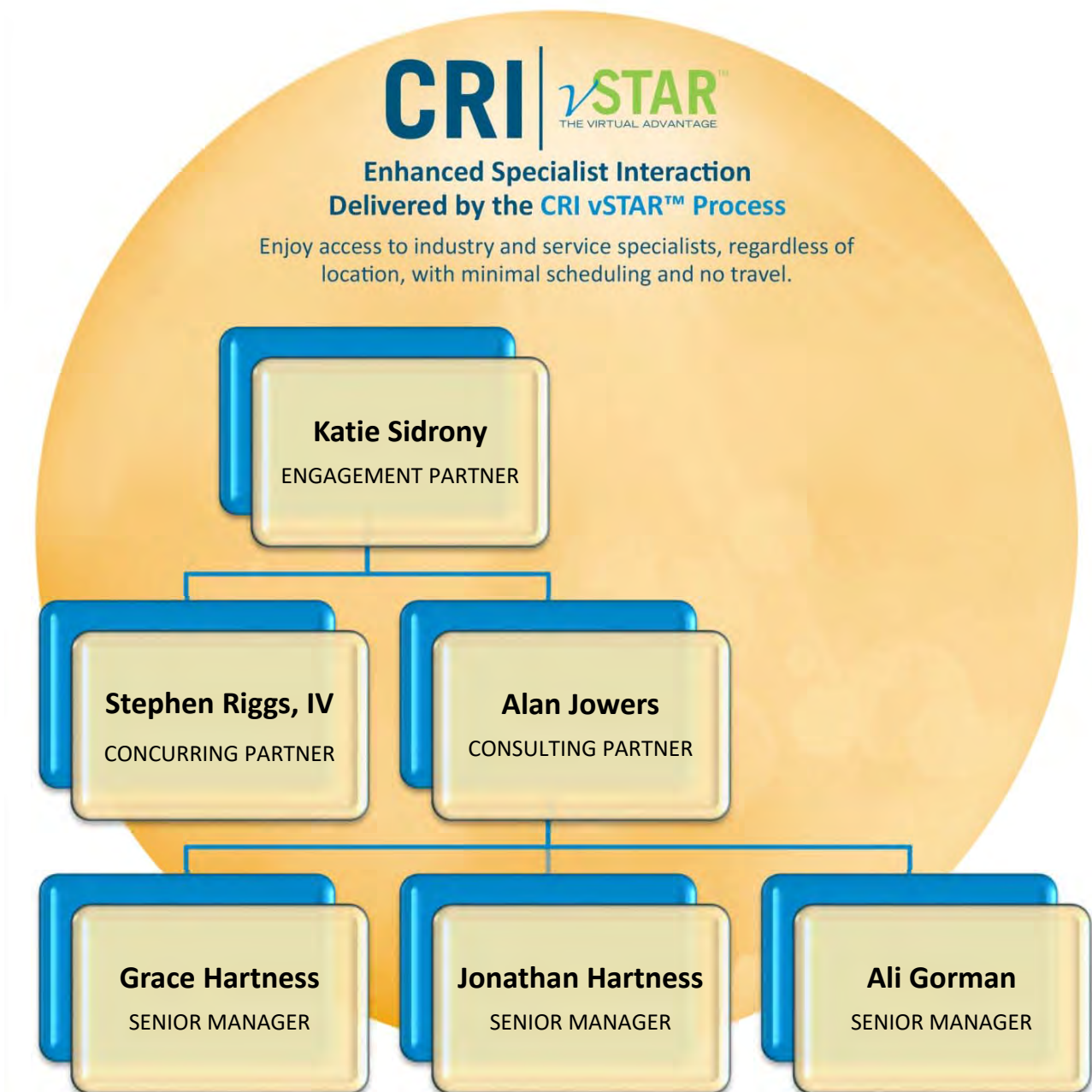
For an example of our team's expertise, watch a CRI video blog by partner Brian Barksdale discussing [Government-Wide Statement of Activities](#). Just snap this QR code with your mobile phone to download or visit [CRIcpa.com](http://CRIcpa.com) to view one of our 100+ videos.



## YOUR SOLUTION TEAM

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

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





**Katie Sidrony**  
Engagement Partner

(850) 837-3141 phone

[KSidrony@cricpa.com](mailto: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 11 years accounting and audit experience with CRI. Her practice includes audits, reviews, and compilation of governmental entities, condominium and homeowner associations, non-profit organizations and privately-held corporations.

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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



Stephen Riggs, IV  
Concurring Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

### Representative Clients

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

### Experience

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

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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



**K. Alan Jowers**  
Consulting Partner

(850) 837-3141 phone

AJowers@cricpa.com

### Representative Clients

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

### Experience

Alan has nearly 25 years' experience in public accounting, primarily on financial statement assurance engagements. His practice includes audits, reviews and compilations of local governmental entities, condominium and homeowner associations, non-profit organizations and nonpublic companies. He currently has direct engagement responsibility for over 50 audits of local governmental entities, including counties, cities, school boards, utility districts and Florida community development districts.

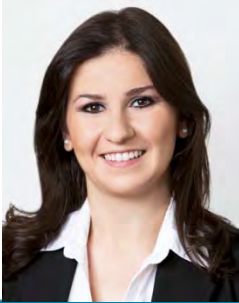
Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee and is a past chair of its Common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

### Education, Licenses & Certifications

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

### Professional Affiliations

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



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 11 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 25 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)



**Ali Gorman**  
Senior 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 10 years auditing and accounting experience in both the Tallahassee and Destin offices of CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses. She is currently the audit manager for over 25 community development districts, and works with several CDD management companies in the State of Florida.

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

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

### Education, Licenses & Certifications

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

### Professional Affiliations

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





## 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 22 – 25](#) for a more detailed description of the relevant approach and methodology.

### ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

### INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

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

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



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

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



## THE CRI vSTAR™ PROCESS

### FREQUENTLY ASKED QUESTIONS

#### Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

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

#### What are the set-up requirements?

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

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

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

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

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

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



#### 1 INCREASES TIME EFFICIENCIES

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



#### 2 REDUCES TRAVEL COSTS

Virtually performed procedures minimize travel costs.



#### 3 ENHANCES SPECIALIST INTERACTION

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



#### 4 MINIMIZES CLIENT TRAINING CRI STAFF

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



#### 5 EASES EVIDENCE GATHERING BURDEN

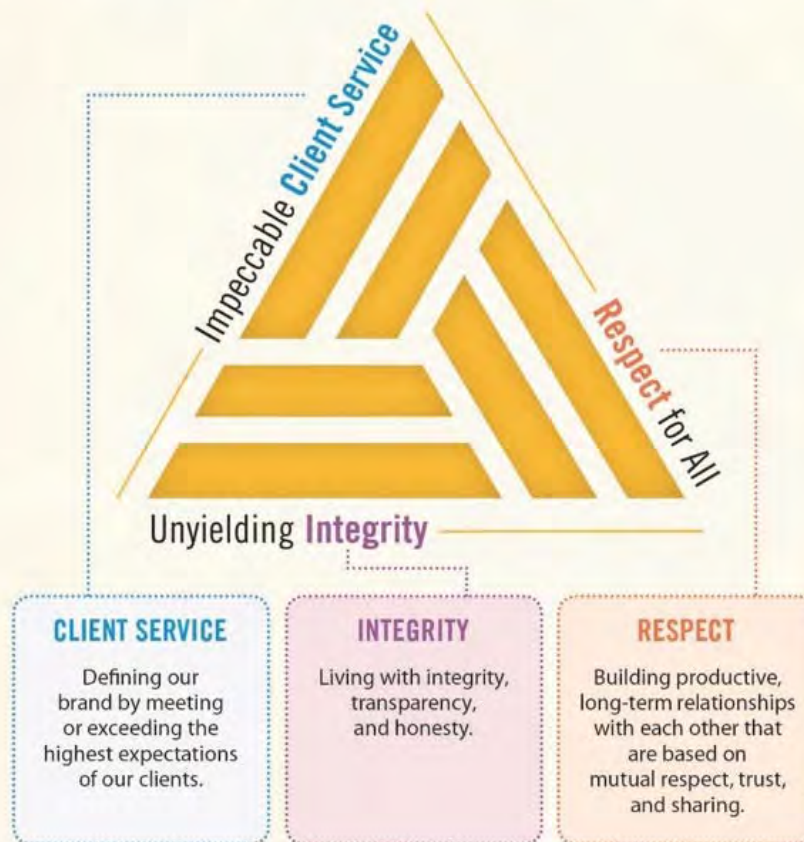
Evidence (e.g. screen shots) from walk-throughs and other procedures are captured, mitigating your "homework."





## SHARING CRI'S VALUES WITH YOU

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





## TRANSITIONING YOU

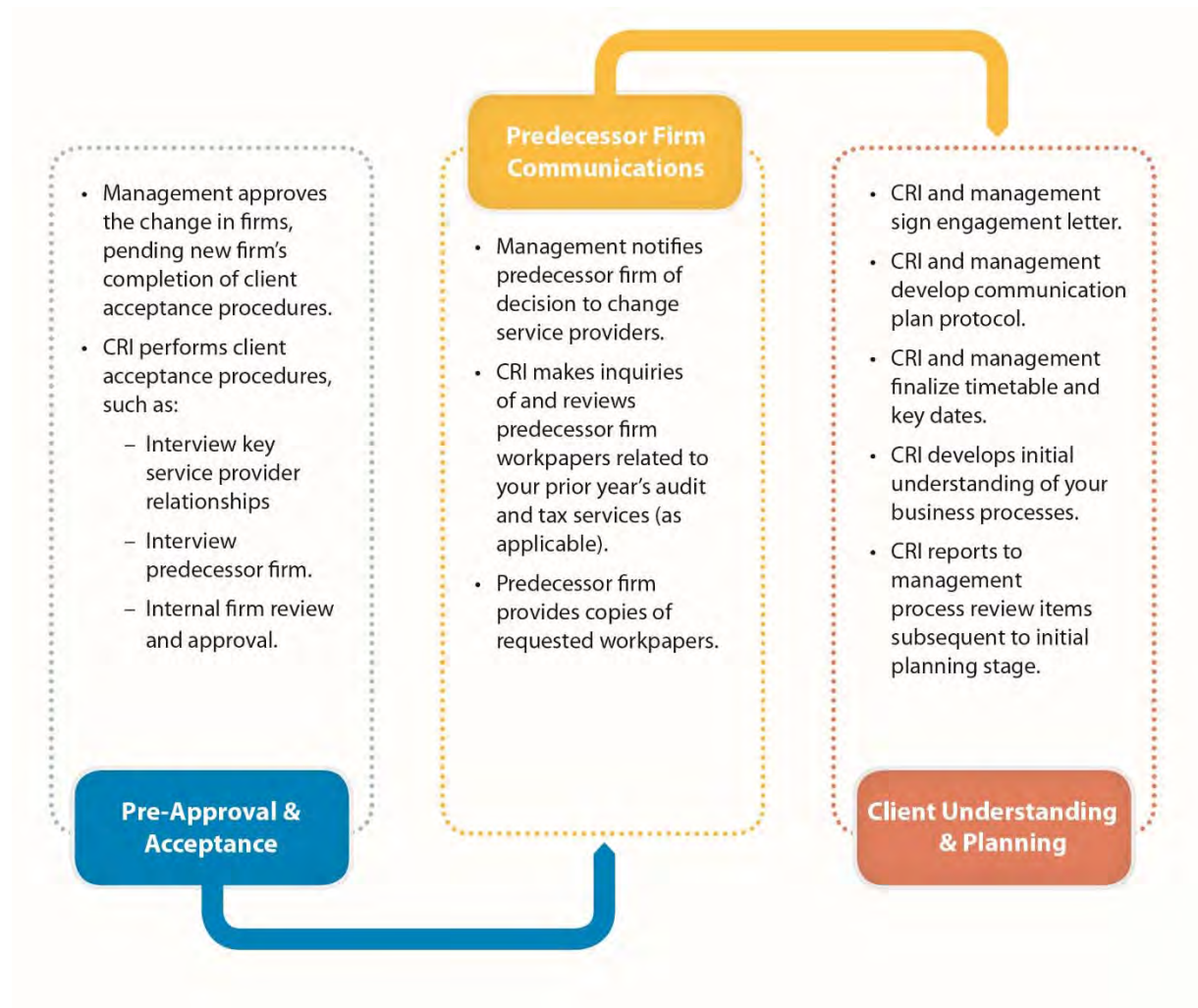
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Rivers Edge II 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)





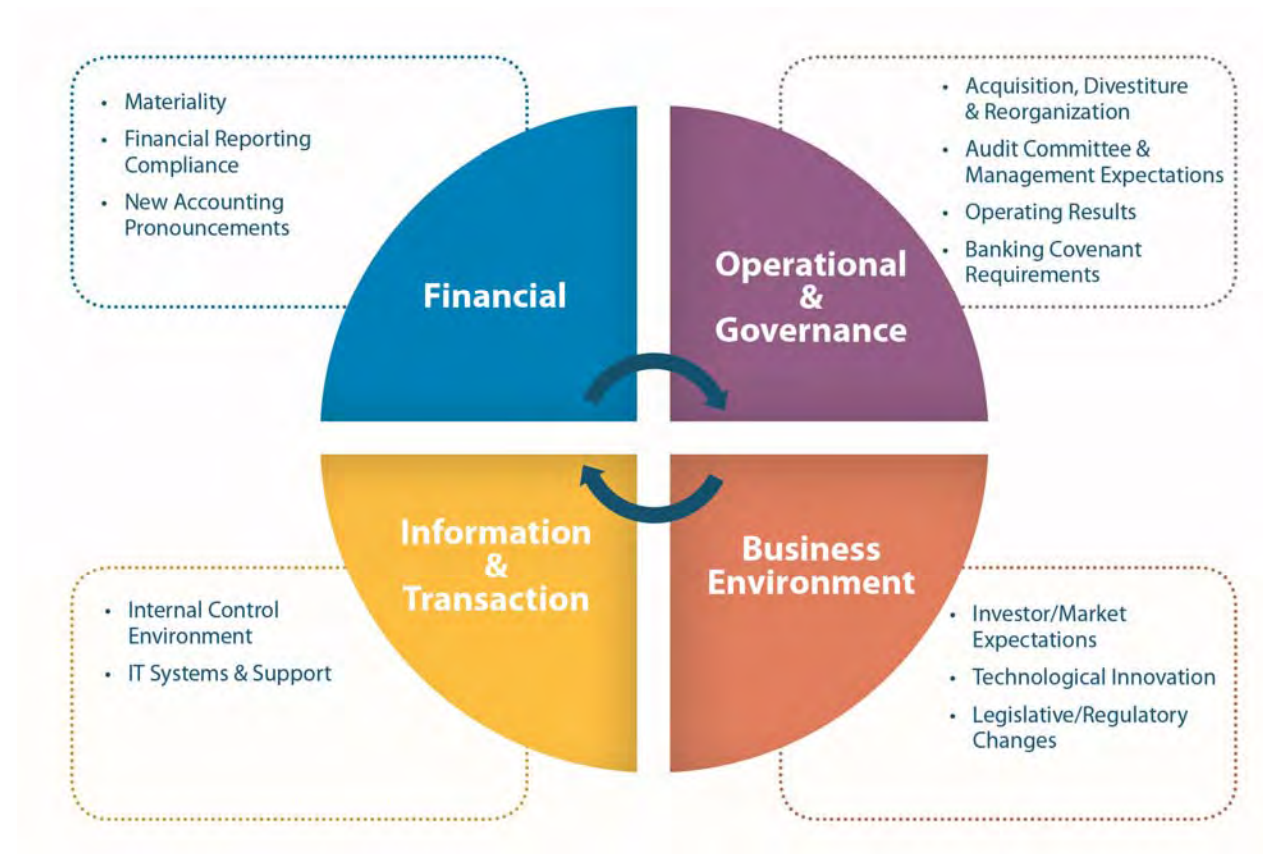
## CRI AUDIT FRAMEWORK

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

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

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

We assess risks in the following areas:





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

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

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

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

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

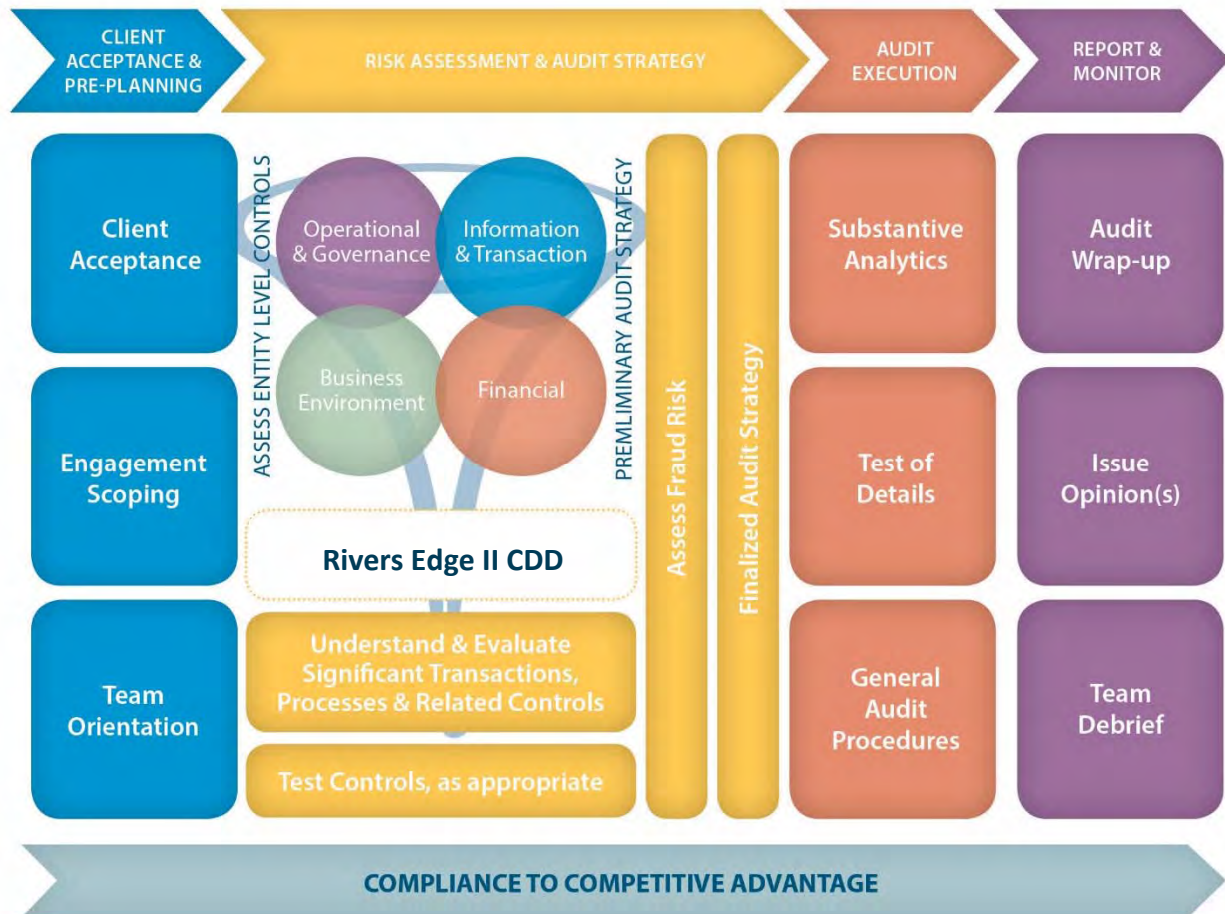
- Set-up the audit by reviewing the mapping of Rivers Edge II Community Development District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- 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.





## Stage 1: Client Acceptance & Pre-planning

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

## Stage 2: Risk Assessment & Audit Strategy

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

## Stage 3: Audit Execution

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

## Stage 4: Report & Monitor

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





## APPENDIX A – RFP DOCUMENTS

### **RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Rivers Edge II Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2018, with an option for two additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in St. Johns County and has a general fund.

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

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

Proposers must submit one (1) original and one electronic copy of their proposal to GMS, LLC, District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, telephone (904) 940-5850, in an envelope marked on the outside "Auditing Services – Rivers Edge II Community Development District." Proposals must be received by Thursday, October 4, 2018 at 2:00 p.m., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Rivers Edge II Community Development District  
James Perry, District Manager



## APPENDIX A – RFP DOCUMENTS

### RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

Annual Audit Services for Fiscal Year 2018  
St. Johns County, Florida

#### INSTRUCTIONS TO PROPOSERS

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **Thursday, October 4, 2018, 2:00 p.m.**, at the offices of District Manager, located at 475 West Town Place, Suite 114, St. Augustine, Florida 32092. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) original and one electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services - Rivers Edge II Community Development District" on the face of it.

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

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the





## APPENDIX A – RFP DOCUMENTS

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

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

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

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

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

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

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

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

## APPENDIX A – RFP DOCUMENTS



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



## APPENDIX A – RFP DOCUMENTS

### RIVERS EDGE II CDD AUDITOR SELECTION EVALUATION CRITERIA

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

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

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

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

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

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

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

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

5. *Price.* (20 Points)

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







**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services

## RIVERS EDGE II

COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: October 04, 2018 - 2:00PM**

**Submitted to:**

Rivers Edge II Community Development District  
c/o GMS - CF, LLC, District Manager  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
Tel (561) 994-9299 / (800) 229-4728  
Fax (561) 994-5823  
[tony@graucpa.com](mailto:tony@graucpa.com) / [www.graucpa.com](http://www.graucpa.com)

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

October 04, 2018

Rivers Edge II Community Development District  
c/o GMS - CF, LLC, District Manager  
475 West Town Place, Suite 114  
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2018, with an option for two (2) additional annual renewals.

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

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

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

- **Experience**

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

- **Service**

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

- **Responsiveness**

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

- **Reputation**

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

- **Standards**

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

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

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

Very truly yours,

Grau & Associates



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Antonio J. Grau



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Firm Qualifications & Experience**

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

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

### **Grau's Focus and Experience**

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

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

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

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
<b>Total</b>	<b>15</b>	<b>11</b>	<b>15</b>

### **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](http://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:

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

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

<b>COMMUNITY DEVELOPMENT DISTRICTS</b>	<b>Governmental Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Connerton West Community Development District	✓			9/30
Copper Creek Community Development District	✓		✓	9/30
Copper Oaks Community Development District	✓		✓	9/30
Copperstone Community Development District	✓		✓	9/30
Coral Bay Community Development District	✓		✓	9/30
Coral Keys Homes Community Development District	✓			9/30
Coral Town Park Community Development District	✓			9/30
Cordoba Ranch Community Development District	✓		✓	9/30
Corkscrew Farms Community Development District	✓		✓	9/30
Coronado Community Development District	✓		✓	9/30
Cory Lakes Community Development District	✓		✓	9/30
Country Club of Mount Dora Community Development District	✓			9/30
Country Greens Community Development District	✓		✓	9/30
Country Walk Community Development District	✓		✓	9/30
Covington Park Community Development District	✓		✓	9/30
Creeside 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

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

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

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

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



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



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

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

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

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

<b>NON-PROFIT CLIENTS SERVED AND RELATED EXPERIENCE</b>	<b>Attestation Services</b>	<b>Financial Audit</b>	<b>Consulting Services</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Tax Services</b>	<b>Current Client</b>	<b>Year End</b>
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
<b>TOTAL</b>	<b>9</b>	<b>13</b>	<b>5</b>	<b>13</b>	<b>9</b>	<b>13</b>	<b>6</b>	

<b>RETIREMENT PLANS</b>	<b>Financial Audit</b>	<b>ERISA/DOL</b>	<b>Current Client</b>	<b>Year End</b>
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
<b>TOTAL</b>	<b>14</b>	<b>4</b>	<b>9</b>	

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
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
Greeneway 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
<b>TOTAL</b>	<b>38</b>	<b>3</b>	<b>3</b>	<b>24</b>	



**Grau & Associates**

CERTIFIED PUBLIC ACCOUNTANTS

# **Staff Qualifications, Experience & Resumes**

## **QUALITY AND EXPERIENCE OF FIRM'S ASSIGNED AUDITING PERSONNEL**

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

<b>Name</b>	<b>Years performing government audits</b>	<b>CPE within last 2 years</b>	<b>Professional Memberships</b>
<b>ANTONIO J. GRAU, CPA</b> (Partner)	Over 30	Government Accounting, Auditing: 95 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA FGFOA GFOA
<b>ANTONIO S. GRAU, CPA</b> (Concurring Review Consultant)	Over 40	Government Accounting and Auditing: 32 hours  Accounting, Auditing and Other: 62 hours	AICPA FICPA ICPA
<b>RACQUEL MCINTOSH, CPA</b> (Partner)	Over 13	Government Accounting and Auditing hours:62  Accounting, Auditing and Other: 20 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**

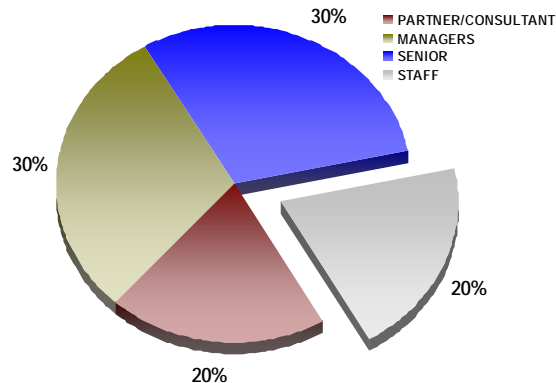
Grau's engagement team's workload is organized in such a way that additional activities brought about by this engagement will not impact our current commitments to our clients. We have sufficient staff capacity to integrate these professional services into our present operations, while continuing to 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.***

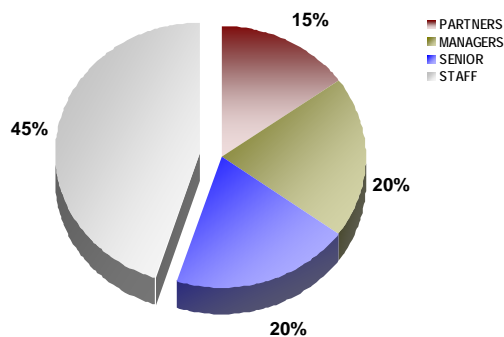
### Grau & Associates



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

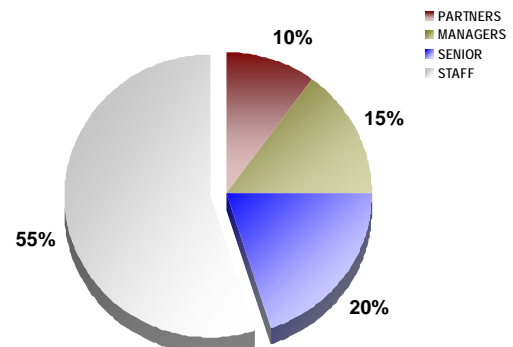
VS.

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

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## 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 Faci.	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	95
Accounting, Auditing and Other	62
Total Hours	<u>157</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](mailto:asgrau@graucpa.com)

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## Education

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

## Professional History

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

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

## Clients Served *(partial list)*

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

Atlanta Housing Authority	Hispanic Human Resource Council
Broward County Housing Authority	Mae Volen Senior Center, Inc.
City of Dania Beach	Miami Beach Housing Authority
City of Lauderdale Lakes	North Lauderdale Academy High School
City of Lauderhill	Palm Beach County Workforce Development Board
City of Lauderhill General Pension	School Board of Miami-Dade County
City of Miami Springs	South Florida Water Management District
City of Oakland Park	Town of Hypoluxo
City of Sweetwater Pension	Town of Lauderdale-By-The-Sea
Florida Community College at Jacksonville	Town of Miami Lakes
Highland County School District	Town of Southwest Ranches
Downtown Development Authority of the City of Miami	Village of Biscayne Park
/ 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	<u>94</u> <i>(includes of 4 hours of Ethics CPE)</i>

## Other Qualifications

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

## Professional Associations/Memberships

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

# Racquel C. McIntosh, CPA, Partner

e-mail: [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) / 561-939-6669

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## Education

Master of Accounting, MACC; Florida Atlantic University, December 2004;

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

## Professional History

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

## Clients Served *(partial list)*

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

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	62
Accounting, Auditing and Other	20
Total Hours	<u>82</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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## **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	<b>Financial audit</b>
Engagement Partner	<b>Antonio J. Grau</b>
Dates	<b>Annually since 1998</b>
Client Contact	<b>Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850</b>

### **Two Creeks Community Development District**

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

### **Journey's End Community Development District**

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



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# **Specific Audit Approach**

# SCOPE / WORK PRODUCTS / RESULTS

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

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

## Proposed segmentation of the engagement

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

### **Phase I - Preliminary Planning**

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

#### **During this phase we will perform the following activities:**

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



## **Phase II – Execution of Audit Plan**

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

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

## **Phase III - Completion and Delivery**

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

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

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

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

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

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

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

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

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

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

## **Communications**

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



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## **Cost of Services**

Our proposed all-inclusive fee for the financial audit for the fiscal year ended September 30, 2018-2020 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2018	\$3,000
2019	\$3,100
2020	\$3,200
<b>TOTAL</b> <b>(2018-2020)</b>	<b><u>\$9,300</u></b>

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



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# **Supplemental Information**

# **Additional Services**

## **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

## **ARBITRAGE**

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

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

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

## **ARBITRAGE SERVICES (Continued)**

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

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

**We look forward to providing **Rivers Edge II Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

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



## *SEVENTH ORDER OF BUSINESS*

MINUTES OF MEETING  
RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Rivers Edge II Community Development District was held on Wednesday, September 12, 2018 at 5:00 p.m. at the RiverTown Amenity Center, 156 Landing Street, St. Johns, Florida.

Present and constituting a quorum were:

Jason Sessions	Chairman
Louis Cowling	Vice Chairman
Chris Henderson	Supervisor
Jason Thomas	Supervisor

Also present were:

Jim Perry	District Manager
Jennifer Kilinski	District Counsel
Ryan Stilwell	District Engineer
Ernesto Torres	Governmental Management Services
Jason Davidson	Vesta – Amenity Manager
Robert Beladi	Vesta – Operations Manager
Dan Fagen	Vesta
5 Residents	

The following is a summary of the discussions and actions taken at the September 12, 2018 meeting. A copy of the proceedings can be obtained by contacting the District Manager.

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Perry called the meeting to order.

**SECOND ORDER OF BUSINESS**

**Public Comment**

There being none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the August 22, 2018 Meeting**

There were no changes to the minutes.

On MOTION by Mr. Sessions seconded by Mr. Thomas with all in favor the August 22, 2018 minutes ere approved.
--

**FOURTH ORDER OF BUSINESS****Acceptance of the Minutes of the August 22, 2018 Audit Committee Meeting**

Mr. Perry stated there is a change to page one. Mr. Thomas was the one who seconded that motion.

On MOTION by Mr. Sessions seconded by Mr. Thomas with all in favor the minutes of the August 22, 2018 audit committee meeting were approved.

**FIFTH ORDER OF BUSINESS****Consideration of Agreement with Prosser, Inc. for District Engineering Services**

Ms. Kilinski stated the agreement is standard and the rate schedule is attached. This was a result of the RFP process we went through at the last meeting.

On MOTION by Mr. Sessions seconded by Mr. Cowling with all in favor the agreement with Prosser, Inc. was approved.

**SIXTH ORDER OF BUSINESS****Consideration of Proposal from VGlobalTech for ADA Website Accessibility**

Mr. Perry stated we are in the process statewide of adjusting websites to make sure that they are in compliance with ADA requirements. This is a proposal for that. The fee for setting up the website is \$1,750 and then there is an ongoing fee for that. These rates are pretty standard. We contacted three firms and this one is right in line with the rates.

Mr. Sessions asked do we have to have two separate websites for the two CDDs?

Mr. Perry responded yes.

On MOTION by Mr. Sessions seconded by Mr. Thomas with all in favor the proposal from VGlobalTech was approved.

**NINTH ORDER OF BUSINESS****Staff Reports****A. District Counsel**

There being none, the next item followed.

**B. District Engineer**

There being none, the next item followed.

**C. District Manager**

There being none, the next item followed.

**D. Amenity Manager - Report**

A copy of the amenity manager's report was included in the agenda package.

**E. Operations Manager - Report**

A copy of the operations manager's report was included in the agenda package.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Funding Request No. 2**

A copy of the funding request in the amount of \$115,948.57 was included in the agenda package.

On MOTION by Mr. Sessions seconded by Mr. Cowling with all in favor Funding Request No. 2 was approved.

**NINTH ORDER OF BUSINESS**

**Supervisors' Requests and Audience Comments**

Ms. Nitza Cochran, 119 Edisto Place, stated I went to the playground recently and it was fairly hot and the slides were not usable. I was wondering if there was a way to put a canopy there to shade it?

Mr. Sessions responded yes a canopy can be added. It wasn't contemplated originally but there may be some additional features that are added in the future and we will take that into consideration.

**TENTH ORDER OF BUSINESS**

**Next Scheduled Meeting – October 17, 2018 at 10:30 a.m. at the RiverTown Amenity Center**

Mr. Perry stated the next meeting is going to be October 17th at 10:00 a.m.

Mr. Sessions stated we had talked about moving these up half an hour and doing them at 10:30. I'd like to do that if we can.

Mr. Perry stated also keep in mind if we have a very light agenda and there are no items that require board action we will cancel meetings. Our next meeting will be October 17<sup>th</sup> at 10:30 a.m.

On MOTION by Mr. Sessions seconded by Mr. Cowling with all in favor a change in meeting times to 10:30 a.m. was approved.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Sessions seconded by Mr. Thomas with all in favor the Meeting was adjourned.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

*EIGHTH ORDER OF BUSINESS*

*D.*



## Amenities Manager Report

*Date of report: 10/17/18*

*Submitted by: Jason Davidson*

### **RiverClub update / No Board action required: Usage - 2740**

Still working diligently to get all residents entered into the access control system, if you have not submitted your forms please do so along with a family photo to [rivertownamenities@gmail.com](mailto:rivertownamenities@gmail.com). Or stop by the amenities office at the RiverClub during our office hours.

### **EVENTS UPDATE:**

#### **Ladies Pot Luck**

RiverTown Ladies meet up once per month and share their delicious dishes! This month the group grew to 18.



#### **Mad Science**

Mad Science out of Orlando visited RiverTown featuring interactive science booths, a walk around scientist and a science show! Plus, all the kids made slime! 370-400 attended this event. Many kids visited the booths more than once. The walk around scientist was so popular she had a hard time moving as kids were following her everywhere! Bonus-the science show had a lot of audience participation!







## Princess Party

This was a volunteer party thrown by the APO Chapter of Jacksonville University, a performing arts fraternity, to fulfill their non-profit commitment. Chapter members performed songs from Disney princess movies. APO also partnered with Girly Girl Partea's to bring Disney princesses to RiverTown along with princess crafts and face painting! 125-150 attended this event.







### Captain Character

Captain Character visited the RiverClub Café for a fun kid's night! Captain Character did face painting, balloon twisting and cotton candy! 100-125 attended this event. Kids loved Captain Character so much he had to stay 30 minutes past his end time to see everyone! Many parents commented on what wonderful things we do for the kids in RiverTown!



### Community Garden Grand Opening

A ribbon cutting was held to officially open the community garden! Gardening expert, The Man in Overalls, joined as well to demonstrate how to plant crops in a plot. 15 attended this event. Residents then came together and rented plots to garden! Currently 6 plots are rented.





### Jaguar Tailgate Party

Go Jags! A party at the RiverClub was held during a Jaguars game. Residents enjoyed airbrush tattoos, obstacle course and a quarterback challenge. 170-200 attended this event. Fun was had by both kids and adults! Plus, the Jags won!



**October Events:** Food Truck Friday, Meet the CDD Candidates, 80s Party, Ladies Pot Luck, Men's Social, Adult Night, Fall Festival, Spooktacular 5K. New fitness class: Revel Fitness plus the karate program starts.

**ACTION ITEMS:** no action items currently

*Should you have any comments or questions feel free to contact me directly!*  
*[jdavidson@vestapropertyservices.com](mailto:jdavidson@vestapropertyservices.com)*



*E.*

# RIVERTOWN

mattamyHOMES

## Field Operation Manager's Report

*Date of report: 9/5/2018*

*Submitted by: Robert Beladi*

### **RIVERHOUSE AMENITY UPDATE:**

- Fixed broken bricks by tennis courts
- Painted all hand rails
- Replaced contacts on down tennis court lights

### **RIVERCIUB AMENITY UPDATE:**

- Added a step and drainage leading to pool equipment
- Removed dead oak in front of RC
- Added sod around new drainage

### **RIVERPARK AMENITY UPDATE:**

- Mowing is complete
- Fixed broken wall from accident
- Added millings to bike trails

### **COMMON GROUNDS:**

- Power washed street lights and signage through landings and Main street
- Filled all beds in community garden with organic compost
- Power Washed sidewalks and benches at Main Street park

### **LANDSCAPE REPORT:**

## **Landscape Maintenance Report Week 1**

### ***Completed***

1. Floral rotation and change out for all of the annual beds.
2. Repairs made to accident damage in the Round-A-Bout from 9-27-18.
3. Repairs made to St. Augustine damaged in Homestead from a large truck.
4. Reduced the height of the sports field utilizing reel mowing.
5. Multiple irrigation repairs and inspections throughout the property.



6. Proposals for the following:

- Tree Work at the Estate Lots
- Tree Work at the River Club
- Jasmine removal and replacement at the entrance adjacent to Longleaf Pine.
- Sod replacement for the Round-A-Bout on Orange Blossom Trail
- Oak Replacement for the pond embankment in Lakes 1
- Bed enhancement in front of the River Club; where the large Oak was removed.
- Drainage issue near the boardwalk entrance on the Northside of the River Club property.

7. Full mowing service for all areas scheduled week 1; including the Riverfront Park that had not been mowed in a few months.

8. Extensive weed removal in beds throughout the community but our focus is on high profile areas like entrances, River Club, River House, intersections, and major Thorofare's like Orange Blossom.

9. Application for Torpedo grass in the Bermuda in front of the River House and Round-A-Bouts.

10. Application for weeds in the Dog Park and sports field.

11. Application for Mole Crickets in front of the River House.

12. Application for Chinch Bug on Lakes 1 slopes to the ponds.

13. Application for Sod Webworm on the St. Augustine around the Round-A-Bout on Orange Blossom Trail.

**POND SERVICE REPORT:**

CR 244

- Pond 1 treated for torpedo grass
- Pond 2 treated for torpedo grass
- Pond 3 Perimeter vegetation decaying from previous treatment
- Pond 4 Treated vegetation around pond
- Pond 5 Treated torpedo grass and alligator weed.
- Pond 7 Treated algae around entire pond
- Pond 8 Treated torpedo grass

RiverTown

- Pond A treated for alligator weed
- Pond E treated torpedo grass, no algae noticed
- Pond C treated alligator weed and torpedo grass, no algae noticed
- Pond B perimeter vegetation decaying, pond is in good condition
- Pond G Perimeter grasses are decaying, this will cause algae to form around edge of pond
- Pond K Treated algae around both ends of pond
- Pond H Treated algae around edge of pond, removed small amount of trash
- Pond D Treated lily pads and cleaned outflow structure

- Pond I Treated algae and perimeter vegetation. Removed small amount of trash.
- Pond J Treated algae and perimeter weeds around pond, removed trash from water.
- Pond L Sprayed perimeter vegetation and removed trash.
- Pond M Treated algae, water level to high to treat perimeter.
- Pond Q Treated pond with gator, easement to wet for truck/boat.
- Pond R Removed trash from water, treated perimeter for torpedo grass.
- Pond S Treated algae Charra and cattails around pond.
- Pond T Treated torpedo grass and algae.
- Pond U Treated algae charra and picked up trash from water.
- Pond V Treated algae and removed trash from water.

Continued efforts in establishing a high quality maintenance program, that will help minimize unnecessary project expenses and allow us to focus more heavily on the detail and overall aesthetic appeal, thus fulfilling the overall expectations of the existing, new, and future residents of RiverTown

*Should you have any comments or questions feel free to contact me directly*

[rbeladi@vestapropertyservices.com](mailto:rbeladi@vestapropertyservices.com)



## *NINTH ORDER OF BUSINESS*

*A.*

*Rivers Edge II*  
*Community Development District*

*Unaudited Financial Reporting*  
*September 30, 2018*

*Rivers Edge II*  
*Community Development District*  
*Combined Balance Sheet*  
*September 30, 2018*

	<u><i>General</i></u>
<u><i>Assets:</i></u>	
<i>Cash</i>	\$116,049
<i>Due From General Fund</i>	---
<i>Assessment Receivable</i>	---
<i>Prepaid Expenses</i>	---
 <i>Total Assets</i>	 <u><u>\$116,049</u></u>
 <u><i>Liabilities:</i></u>	
<i>Accounts Payable</i>	\$115,699
<i>Due to Debt Service</i>	---
<i>Due to Capital Reserve</i>	---
 <u><i>Fund Balances:</i></u>	
<i>Nonspendable</i>	---
<i>Restricted for Debt Service</i>	---
<i>Unassigned</i>	\$350
 <i>Total Liabilities and Fund Equity</i>	 <u><u>\$116,049</u></u>

**Rivers Edge II**  
**Community Development District**  
**Statement of Revenues & Expenditures**  
*For The Period Ending September 30, 2018*

<i>Description</i>	<i>ADOPTED BUDGET</i>	<i>PRORATED BUDGET THRU 9/30/18</i>	<i>ACTUAL THRU 9/30/18</i>	<i>VARIANCE</i>
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**Revenues:**

Developer Contributions	\$48,150	\$48,150	\$115,949	\$67,799
Miscellaneous Income	\$0	\$0	\$100	\$100

<b>Total Revenues</b>	<b>\$48,150</b>	<b>\$48,150</b>	<b>\$116,049</b>	<b>\$67,899</b>
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**Expenditures**

**Administrative**

Engineering	\$3,750	\$3,750	\$12,638	(\$8,888)
Attorney	\$5,000	\$5,000	\$2,989	\$2,012
Annual Audit	\$5,000	\$5,000	\$0	\$5,000
Management Fees	\$11,250	\$11,250	\$11,000	\$250
Information Technology	\$300	\$300	\$0	\$300
Telephone	\$100	\$100	\$0	\$100
Postage	\$375	\$375	\$0	\$375
Printing & Binding	\$250	\$250	\$727	(\$477)
Insurance	\$3,000	\$3,000	\$0	\$3,000
Legal Advertising	\$3,500	\$3,500	\$0	\$3,500
Other Current Charges	\$200	\$200	\$52	\$148
Office Supplies	\$250	\$250	\$0	\$250
Dues, Licenses & Subscriptions	\$175	\$175	\$0	\$175
Website design/compliance	\$15,000	\$15,000	\$0	\$15,000

<b>Total Administrative</b>	<b>\$48,150</b>	<b>\$48,150</b>	<b>\$27,406</b>	<b>\$20,744</b>
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**Field Operations**

Facility Manager/Lifestyle Director	\$0	\$0	\$15,745	(\$15,745)
Facility Staff	\$0	\$0	\$15,561	(\$15,561)
Community Maintenance Staff	\$0	\$0	\$6,991	(\$6,991)
Field Operations Manager	\$0	\$0	\$7,755	(\$7,755)
Common Grounds Maintenance	\$0	\$0	\$7,668	(\$7,668)
Landscape Maintenance	\$0	\$0	\$13,360	(\$13,360)
Pool Maintenance	\$0	\$0	\$5,341	(\$5,341)
Refuse	\$0	\$0	\$428	(\$428)
Special Event	\$0	\$0	\$853	(\$853)
Office Supplies	\$0	\$0	\$70	(\$70)
Janatorial Services	\$0	\$0	\$7,315	(\$7,315)
Café & Other Expenses	\$0	\$0	\$5,475	(\$5,475)
Repairs and Replacements	\$0	\$0	\$1,733	(\$1,733)

<b>Total Field Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,292</b>	<b>(\$88,292)</b>
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<b>Total Expenditures</b>	<b>\$48,150</b>	<b>\$48,150</b>	<b>\$115,699</b>	<b>(\$67,549)</b>
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<b>Excess Revenues/Expenses</b>	<b>\$0</b>		<b>\$350</b>	
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<b>Fund Balance - Beginning</b>	<b>\$0</b>		<b>\$0</b>	
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<b>Fund Balance - Ending</b>	<b>\$0</b>		<b>\$350</b>	
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***Rivers Edge II***  
***Community Development District***  
***General Fund***  
*Month By Month Income Statement*  
*Fiscal Year 2018*

	<i>October</i>	<i>November</i>	<i>December</i>	<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>	<i>May</i>	<i>June</i>	<i>July</i>	<i>August</i>	<i>September</i>	<i>Total</i>
<b><i>Revenues:</i></b>													
<i>Developer Contributions</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,949	\$115,949
<i>Miscellaneous Income</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$100
<b><i>Total Revenues</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,049</b>	<b>\$116,049</b>
<b><i>Expenditures:</i></b>													
<b><i>Administrative</i></b>													
<i>Engineering</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,638	\$12,638
<i>Attorney</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,989	\$2,989
<i>Annual Audit</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Management Fees</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000	\$11,000
<i>Information Technology</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Telephone</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Postage</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Printing &amp; Binding</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727	\$727
<i>Insurance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Legal Advertising</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Other Current Charges</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52	\$52
<i>Office Supplies</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Dues, Licenses &amp; Subscriptions</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Website design/compliance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b><i>Total Administrative</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,406</b>	<b>\$27,406</b>
<b><i>Field Operations</i></b>													
<i>Facility Manager/Lifestyle Director</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,745	\$15,745
<i>Facility Staff</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,561	\$15,561
<i>Community Maintenance Staff</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,991	\$6,991
<i>Field Operations Manager</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,755	\$7,755
<i>Common Grounds Maintenance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,668	\$7,668
<i>Landscape Maintenance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,360	\$13,360
<i>Pool Maintenance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,341	\$5,341
<i>Refuse</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$428	\$428
<i>Special Event</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$853	\$853
<i>Office Supplies</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70	\$70
<i>Janatorial Services</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,315	\$7,315
<i>Café &amp; Other Expenses</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,475	\$5,475
<i>Repairs and Replacements</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,733	\$1,733
<b><i>Total Field Operations</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,292</b>	<b>\$88,292</b>
<b><i>Total Expenditures</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,699</b>	<b>\$115,699</b>
<b><i>Excess Revenues (Expenditures)</i></b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350</b>	<b>\$350</b>



*B.*

# Rivers Edge II Community Development District

FY2018 Funding Request #3  
9-Oct-18

Vendor	Amount
<b>1 A.E.I. Gas Services</b>	
Troubleshoot Firepit Inv #24640 8/27/18	\$ 180.00
<b>2 AirTatBodyArt</b>	
Event 9/30/18	\$ 506.25
<b>3 BrightView</b>	
Spray Pool Beds W/ Insecticide Inv #5954633 9/18/18	\$ 260.00
Remove Holly Trees & Limbs Inv #5954631 9/18/18	\$ 412.00
<b>4 Governmental Management Services</b>	
September Management Fees Inv #4 9/4/18	\$ 3,965.34
October Management Fees Inv #5 10/1/18	\$ 4,195.99
<b>5 Hopping Green &amp; Sams</b>	
August General Counsel Inv #102761 9/20/18	\$ 2,597.62
<b>6 Poolsure</b>	
October Pool Maintenance Inv #131295581413 10/1/18	\$ 675.00
<b>7 Prosser</b>	
August Professional Services Inv #40513 9/19/18	\$ 740.00
<b>8 Republic Services</b>	
October Refuse Inv #687-923844 10/16/18	\$ 444.98
<b>9 Shaw's Land Cleaing, LLC</b>	
Remove Trees/Grind & Remove Stump Inv #5123 10/3/18	\$ 3,525.00
<b>10 The Saint Augustine Record</b>	
RFP Annual Audit Services Inv #3087911-01 9/12/18	\$ 85.27
<b>11 Staples</b>	
Office & Janitorial Supplies Inv #7204393001 9/12/18	\$ 465.96
<b>12 Vesta</b>	
October RiverClub Invoice Inv #348106 10/1/18	\$ 20,891.79
<b>Total Amount Due</b>	<b>\$ 38,945.20</b>

Wiring Instructions:

RBK: Wells Fargo, N.A.

ABA: 121000248

ACCT: 4502200595

ACCT NAME: RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT

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

Chairman/Vice Chairman

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

Secretary/Asst. Secretary

# A.E.I. Gas Services

7709 Alton Ave  
Jacksonville, FL 32211  
Phone # 904-724-9771

## Invoice

DATE	INVOICE #
8/27/2018	24640

BILL TO
Robert Beladi 160 Riverglade Run St.Johns, FL 32259

SHIP TO
Riverclub 160 Riverglade Run Rivertown, 32259 321-947-8360

P.O. NO.	TERMS	DUE DATE	PROJECT
	Due on receipt	8/27/2018	

DESCRIPTION	QTY	RATE	AMOUNT
Troubleshoot Firepit and Repair.  Maint + Repair RECORD 2  EB	1	180.00	180.00

Thank you for your business.	<b>Total</b>	\$180.00
	<b>Payments/Credits</b>	\$0.00
	<b>Balance Due</b>	\$180.00

## AirTatBodyArt

### Client Event Information Page

Thank you for choosing AirTatBodyArt services for your event. We take great pride in offering the best services and using the highest quality paints on the market! For the last 12 years we have had the opportunity to bring fun, family entertainment to thousands of smiling faces in North Florida and surrounding areas.

We look forward to making a lasting impression at your event with airbrushed temporary tattoos and face painting.

Thanks,  
AirTatBodyArt

**RECEIVED**  
OCT 01 2018

**BY:** .....

**Prepared for:** Marcie Palochino  
Rivertown

**Event Time & Place:** September 30, 2018 - Sunday  
1:00 PM to 4:00 PM  
Customer's Location

**Agreement of Services:** View Agreement *Accepted August 7, 2018*

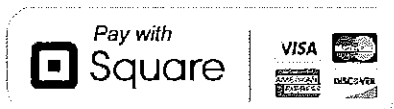
**Payment Information:**

Action Required - Payment Due

Payment history: Aug 7, 2018 \$168.75 Square  
Event balance: \$506.25 due now

Payment options: Cash, Check, Mastercard, Visa, American Express,  
Discover, PayPal, Barter, Direct Deposit & Square

Make check payable to: Airtatbodyart



PayPal Amount  
\$ 506.25

**Contact Us:** Event Feedback | Book Another Event

**Contact Information:**

Mailing address: AirTatBodyArt  
4203 Windergate Drive  
Jacksonville, FL 32257  
United States

Phone: (904) 434-6866

Webpage: <http://www.airtatbodyart.com>

Email: [Info@airtatbodyart.com](mailto:Info@airtatbodyart.com)

*Client Information Page* | [Contact AirTatBodyArt](#) | [AirTatBodyArt Home](#)



# INVOICE

**Sold To:** 14181720  
Rivers Edge CDD  
c/o Governmental Management Services  
475 W Town PL Ste 114  
St Augustine FL 32095

**Customer #:** 14181720  
**Invoice #:** 5954633  
**Invoice Date:** 9/18/2018  
**Sales Order:** 6726715  
**Cust PO #:**

**Project Name:** Spray All Pool Beds with Insecticide at Riverclub  
**Project Description:** Spray All Pool Beds with Insecticide at Riverclub

Job Number	Description	Qty	UM	Unit Price	Amount
346102145	RiverTown CDD Spray All Pool Beds with Insec	1.000	EA	260.00	260.00
Total Invoice Amount					260.00
Taxable Amount					
Tax Amount					
Balance Due					260.00

**Terms:** Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

Please detach stub and remit with your payment

## Payment Stub

Customer Account #: 14181720  
Invoice #: 5954633  
Invoice Date: 9/18/2018

Landscape  
RECDD 2  
EB

**Amount Due: \$ 260.00**

Thank you for allowing us to serve you

Please reference the invoice # on your  
check and make payable to

Rivers Edge CDD  
c/o Governmental Management Services  
475 W Town PL Ste 114  
St Augustine FL 32095

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655



# INVOICE

**Sold To:** 14181720  
Rivers Edge CDD  
c/o Governmental Management Services  
475 W Town PL Ste 114  
St Augustine FL 32095

**Customer #:** 14181720  
**Invoice #:** 5954631  
**Invoice Date:** 9/18/2018  
**Sales Order:** 6726525  
**Cust PO #:**

**Project Name:** Remove Holly and hanging limb River Club

**Project Description:** Remove dead treRemove Holly and hanging limb River Clube in Riverclub Parking lot

Job Number	Description	Qty	UM	Unit Price	Amount
346102145	RiverTown CDD				
	Remove Hanging Limb	1.000	LS	112.00	112.00
	Remove 10 Dead Holly Trees	1.000	LS	300.00	300.00
Total Invoice Amount					412.00
Taxable Amount					
Tax Amount					
Balance Due					412.00

**Terms:** Net 15 Days

If you have any questions regarding this invoice, please call 904 292-0716

Please detach stub and remit with your payment

## Payment Stub

Customer Account #: 14181720  
Invoice #: 5954631  
Invoice Date: 9/18/2018

**Amount Due: \$ 412.00**

Thank you for allowing us to serve you

Please reference the invoice # on your  
check and make payable to

Rivers Edge CDD  
c/o Governmental Management Services  
475 W Town PL Ste 114  
St Augustine FL 32095

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655

**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice****Invoice #:** 4**Invoice Date:** 9/4/18**Due Date:** 9/4/18**Case:****P.O. Number:****Bill To:**

Rivers Edge II CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

9/11/18 1:08 PM

Description	Hours/Qty	Rate	Amount
Management Fees - September 2018		3,750.00	3,750.00
Office Supplies		52.44	52.44
Copies		162.90	162.90
		<b>Total</b>	<b>\$3,965.34</b>
		<b>Payments/Credits</b>	<b>\$0.00</b>
		<b>Balance Due</b>	<b>\$3,965.34</b>



**Governmental Management Services, LLC**

1001 Bradford Way  
Kingston, TN 37763

**Invoice**

Invoice #: 5

Invoice Date: 10/1/18

Due Date: 10/1/18

Case:

P.O. Number:

**Bill To:**

Rivers Edge II CDD  
475 West Town Place  
Suite 114  
St. Augustine, FL 32092

**RECEIVED**  
OCT 04 2018

**BY:** .....

Description	Hours/Qty	Rate	Amount
Management Fees - October 2018		3,750.00	3,750.00
Information Technology - October 2018		100.00	100.00
Office Supplies		52.44	52.44
Copies		293.55	293.55
<b>Total</b>			<b>\$4,195.99</b>
<b>Payments/Credits</b>			<b>\$0.00</b>
<b>Balance Due</b>			<b>\$4,195.99</b>

# Hopping Green & Sams

Attorneys and Counselors

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

## STATEMENT

September 20, 2018

Rivers Edge II CDD  
c/o Governmental Management Services, LLC  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

Bill Number 102761  
Billed through 08/31/2018

**General Counsel**  
**RE2CDD 00001 JLK**

SEP 26 2018

### FOR PROFESSIONAL SERVICES RENDERED

08/03/18	JLK	Draft budget resolution; draft funding agreement; provide comments to meeting minutes.	0.70 hrs
08/06/18	AHJ	Record special warranty deed.	0.20 hrs
08/07/18	AHJ	Prepare updates to district file regarding recorded special warranty deed.	0.10 hrs
08/17/18	AHJ	Prepare correspondence to Hogge regarding recorded perpetual, non-exclusive drainage easement agreement.	0.40 hrs
08/17/18	AHJ	Prepare supervisor's notebook and transmittal correspondence regarding same; finalize correspondence to Hogge regarding recorded special warranty deed.	0.50 hrs
08/21/18	JLK	Review and transmit new Board member package and confer regarding same.	0.20 hrs
08/22/18	JLK	Travel to and from and attend board meeting; review agenda package and prepare and follow up from same.	4.10 hrs
08/24/18	JLK	Draft rulemaking notices; post meeting wrap up and disseminate meeting schedule; draft notices for uniform method and budget; review audit RFP documentation and provide comments to same.	0.80 hrs
08/24/18	AHJ	Prepare agreement for professional engineering services; prepare notices of budget hearings and hearing on uniform method of collection.	1.20 hrs
08/27/18	AHJ	Prepare notices of budget hearings and hearing on uniform method of collection.	0.20 hrs
08/27/18	LMF	Review Notice of Rule Development, agenda package, and Rules of Procedure; review agreement with Prosser.	0.40 hrs
08/28/18	JLK	Draft engineer agreement and draft resolution for rates and confer with staff on same; review draft agenda.	0.90 hrs
08/31/18	MGC	Continue researching audio/video minutes issue in connection with ADA website accessibility; prepare section in memorandum addressing audio/video minutes issue; research the extent to which past and present public records must be made ADA accessible; prepare section in memorandum addressing public	0.20 hrs

records issue; review and revise entire memorandum; forward same to Kilinski for review and comment.

08/31/18 JLK Research, review and edit memorandum summarizing ADA website standards and related information; attend multiple conference calls with ADA consultants, district's insurance carrier and insurance defense counsel regarding ADA information; transmit information to district manager on same. 0.10 hrs

Total fees for this matter \$2,444.00

**DISBURSEMENTS**

Document Reproduction	40.25
Travel	70.74
Travel - Meals	8.13
Recording Fees	34.50
Total disbursements for this matter	\$153.62

**MATTER SUMMARY**

Jaskolski, Amy H. - Paralegal	2.60 hrs	170 /hr	\$442.00
Kilinski, Jennifer L.	6.80 hrs	275 /hr	\$1,870.00
Fiore, Lydia M. - Paralegal	0.40 hrs	170 /hr	\$68.00
Collazo, Mike	0.20 hrs	320 /hr	\$64.00

TOTAL FEES	\$2,444.00
TOTAL DISBURSEMENTS	\$153.62

**TOTAL CHARGES FOR THIS MATTER \$2,597.62**

**BILLING SUMMARY**

Jaskolski, Amy H. - Paralegal	2.60 hrs	170 /hr	\$442.00
Kilinski, Jennifer L.	6.80 hrs	275 /hr	\$1,870.00
Fiore, Lydia M. - Paralegal	0.40 hrs	170 /hr	\$68.00
Collazo, Mike	0.20 hrs	320 /hr	\$64.00

TOTAL FEES	\$2,444.00
TOTAL DISBURSEMENTS	\$153.62

**TOTAL CHARGES FOR THIS BILL \$2,597.62**

**Please include the bill number on your check.**



1707 Townhurst Dr.  
Houston TX 77043  
(800) 858-POOL (7665)  
www.poolsure.com

# Invoice

Date 10/1/2018

Invoice # 131295581413

Terms	Net 20
Due Date	10/21/2018
PO #	
Customer #	13RIV030

<b>Bill To</b> Rivers Edge CDD Government Management Services 475 West Town Place suite 114 St. Augustine FL 32092	<b>Ship To</b> River Club 160 Riverglade Run St. Augustine FL 32092
--	--

Item ID	Description	Qty	Units	Amount
WM-CHEM-BASE	Water Management Seasonal Billing Rate	1	ea	675.00
SEP 26 2018				

Season Billing Schedule:  
Summer - April through September monthly service  
Winter - October through March monthly service

Subtotal 675.00  
Tax 43.88  
Total 718.88  
Amount Due \$718.88

## Remittance Slip

Customer 13RIV030  
Invoice # 131295581413

Amount Due \$718.88

Amount Paid

Make Checks Payable To

Poolsure  
PO Box 55372  
Houston, TX 77255-5372



131295581413



September 19, 2018

Project No: 113094.70

Invoice No: 40513

Rivers Edge CDD  
c/o Governmental Management Services, LLC  
Attention: Bernadette Peregrino  
475 West Town Place, Suite 114  
St. Augustine, FL 32092

Project 113094.70 Rivers Edge II CDD

**Professional Services from August 1, 2018 to August 31, 2018**

Task 1: O & M

For services including prep and attend August CDD meeting via phone, coordination with staff on night swimming.

**Professional Personnel**

	Hours	Rate	Amount	
Principal	4.00	185.00	740.00	
Totals	4.00		740.00	
<b>Total Labor</b>				<b>740.00</b>
		<b>Total this Task</b>		<b>\$740.00</b>
		<b>Total this Invoice</b>		<b>\$740.00</b>

**Outstanding Invoices**

Number	Date	Balance
40382	8/20/2018	2,614.62
<b>Total</b>		<b>2,614.62</b>





8619 Western Way  
Jacksonville FL 32256-036060

**Customer Service** (904) 731-2456  
 RepublicServices.com/Support

### Important Information

We are currently reviewing our environmental, fuel and administrative fees on all accounts. Your next invoice may reflect a fee rate adjustment, if you have any questions, please contact us.

Account Number	3-0687-0012047
Invoice Number	0687-000923844
Invoice Date	September 16, 2018
Previous Balance	\$872.14
Payments/Adjustments	-\$427.89
<b>Current Invoice Charges</b>	<b>\$444.98</b>

<b>Total Amount Due</b>	<b>Payment Due Date</b>
<b>\$889.23</b>	<b>Past Due</b>

## PAYMENTS/ADJUSTMENTS

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
Payment - Thank You 09/14	5555555	-\$427.89

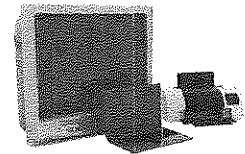
## CURRENT INVOICE CHARGES

<u>Description</u>	<u>Reference</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Amount</u>
<b>River Club 160 River Glade Run PO Y</b>				
<b>Saint Johns, FL Contract: 9687022 (C51)</b>				
<b>1 Waste Container 8 Cu Yd, 1 Lift Per Week</b>				
Pickup Service 10/01-10/31			\$300.00	\$300.00
Container Refresh 10/01-10/31		1.0000	\$9.00	\$9.00
<b>Administrative Fee</b>				\$5.95
<b>Total Fuel/Environmental Recovery Fee</b>				\$102.87
<b>Total Franchise - Local</b>				\$20.50
<b>Late Fee 09/16</b>				\$6.66
<b>CURRENT INVOICE CHARGES, Due by October 06, 2018</b>				<b>\$444.98</b>

SEP 25 2009

# Electronics Recycling with BlueGuard™

Convenient recycling solutions that are safe for your business and good for our planet. To learn more, visit [RepublicServices.com/Electronics](http://RepublicServices.com/Electronics)



Past Due	30 Days \$444.25	60 Days \$0.00	90+ Days \$0.00
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**REPUBLIC  
SERVICES**

**8619 Western Way  
Jacksonville FL 32256-036060**

**Please Return This  
Portion With Payment**

**Total Enclosed**

Return Service Requested



L2RCACDTDA 007935

1. **NAME** \_\_\_\_\_  
 2. **DATE** \_\_\_\_\_  
 3. **TIME** \_\_\_\_\_  
 4. **LOCATION** \_\_\_\_\_  
 5. **WEATHER** \_\_\_\_\_  
 6. **MOON** \_\_\_\_\_  
 7. **STARS** \_\_\_\_\_  
 8. **PLANETS** \_\_\_\_\_  
 9. **COMETS** \_\_\_\_\_  
 10. **OTHER** \_\_\_\_\_  
 11. **REMARKS** \_\_\_\_\_  
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 150. **MEASUREMENTS** \_\_\_\_\_  
 151. **ANALYSIS** \_\_\_\_\_  
 152. **CONCLUSIONS** \_\_\_\_\_  
 153. **SIGNATURE** \_\_\_\_\_  
 154. **INITIALS** \_\_\_\_\_  
 155. **REMARKS** \_\_\_\_\_  
 156. **SKETCH** \_\_\_\_\_  
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 176. **CONCLUSIONS** \_\_\_\_\_  
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 187. **REMARKS** \_\_\_\_\_  
 188. **SKETCH** \_\_\_\_\_  
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 209. **SIGNATURE** \_\_\_\_\_  
 210. **INITIALS** \_\_\_\_\_  
 211. **REMARKS** \_\_\_\_\_  
 212. **SKETCH** \_\_\_\_\_  
 213. **DESCRIPTION** \_\_\_\_\_  
 214. **MEASUREMENTS** \_\_\_\_\_  
 215. **ANALYSIS</**

RIVERS EDGE CDD  
RIVER CLUB  
475 W TOWN PL  
STE 114  
ST AUGUSTINE FL 32092-3648

Total Amount Due	\$889.23
Payment Due Date	Past Due
Account Number	3-0687-0012047
Invoice Number	0687-000923844

For Billing Address Changes,  
Check Box and Complete Remarks

**Make Checks Payable To:**



REPUBLIC SERVICES #687  
PO BOX 9001099  
LOUISVILLE KY 40290-1099

30687001204700000009238440000444980000889230

123CACCDDTA 007935 11111111111111111111 001 001 015673 20912982.1

# Shaw's Land Clearing, LLC

2762 W. Beaver Street  
Jacksonville, FL 32254  
(904) 387-1804  
(904) 388-9277 Fax

## Invoice

Date	Invoice #
10/3/2018	5123

Bill To
RIVERS EDGE CDD 2 Attn: David Provost 39 Riverwalk Blvd. St. Johns, FL 32259

RECEIVED  
OCT 08 2018

BY: .....

P.O. No.	Terms	Rep	Customer No.	Job Site		
	Due on receipt	Bern	235-5178	River's Edge CDD		
Description			Qty	Rate	Completed	Amount
Remove large live oak tree hauling all debris leaving stump cut low NOTE: Removal, hauling and grinding will all take place on a Tuesday.				2,850.00	10/2/2018	2,850.00
Certified letter provided for above mentioned tree				200.00	10/2/2018	200.00
Grind stump leaving stump mulch on site				275.00	10/2/2018	275.00
Haul stump mulch off site				200.00	10/2/2018	200.00
EB Landscape						
				Total		\$3,525.00
Payment of services due when rendered. Interest of 1-1/2% per month is charged on balance over 30 days. Customer agrees to pay all court costs and attorney fees related to the collection of unpaid balance.				Balance Due		\$3,525.00

Wed, Sep 12, 2018  
7:57:17AM

## Legal Ad Invoice

# The St. Augustine Record

**Acct:** 34435  
**Phone:** 8652382622  
**E-Mail:**  
**Client:** RIVERS EDGE II CDD

**Name:** RIVERS EDGE II CDD  
**Address:** 475 WEST TOWN PLACE SUITE 114

**City:** SAINT AUGUSTINE **State:** FL **Zip:** 32092

**Ad Number:** 0003087911-01 **Caller:** COURTNEY HOGG **Paytype:** BILL  
**Start:** 09/12/2018 **Issues:** 1 **Stop:** 09/12/2018  
**Placement:** SA Legals **Rep:** Melissa Rhinehart  
**Copy Line:** RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICE

Lines 56  
Depth 4.75  
Columns 1  
Price \$85.27

**RIVERS EDGE II COMMUNITY  
DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR  
ANNUAL AUDIT SERVICES**

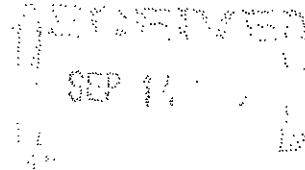
The Rivers Edge II Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2018, with an option for two additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in St. Johns County and has a general fund.

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

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

Proposers must submit one (1) original and one electronic copy of their proposal to GMS, LLC, District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, telephone (904) 340-5850, in an envelope marked on the outside "Auditing Services - Rivers Edge II Community Development District." Proposals must be received by Thursday, October 4, 2018 at 2:00 p.m., at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Rivers Edge II Community  
Development District  
James Perry, District Manager  
0003087911 September 12, 2018





THE ST. AUGUSTINE RECORD  
Affidavit of Publication

RIVERS EDGE II CDD  
475 WEST TOWN PLACE SUITE 114

SAINT AUGUSTINE, FL 32092

ACCT: 34435  
AD# 0003087911-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY  
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared JAMIE WILLIAMS who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **REQUISITION OF PROPOSALS** in the matter of **RFP ANNUAL AUDIT** was published in said newspaper on 09/12/2018.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

Sworn to and subscribed before me this \_\_\_\_\_ day of **SEP 12 2018**

by *James Williams* who is personally known to me  
or who has produced as identification

*Tiffany M. Lowe*  
(Signature of Notary Public)

RIVERS EDGE II COMMUNITY  
DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS FOR  
ANNUAL AUDIT SERVICES

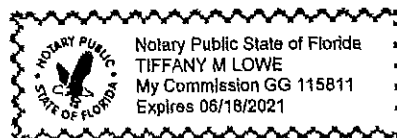
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Rivers Edge II Community  
Development District  
James Perry, District Manager  
0003087911 September 12, 2018



Wed, Sep 12, 2018  
7:57:17AM

## Legal Ad Invoice

# The St. Augustine Record

Acct: 34435  
Phone: 8652382622

E-Mail:  
Client: RIVERS EDGE II CDD

Name: RIVERS EDGE II CDD  
Address: 475 WEST TOWN PLACE SUITE 114

City: SAINT AUGUSTINE State: FL Zip: 32092

Ad Number: 0003089122-01

Start: 09/12/2018

Placement: SA Legals

Copy Line: BOARD OF SUPERVISORS MEETING DATES RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL

Caller: COURTNEY HOGGE

Issues: 1

Rep: Melissa Rhinehart

Paytype: BILL

Stop: 09/12/2018

Lines 45  
Depth 3.75  
Columns 2

Price \$134.63

### BOARD OF SUPERVISORS MEETING DATES RIVERS EDGE II COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2018-2019

The Board of Supervisors of the Rivers Edge II Community Development District will hold their regular meetings for Fiscal Year 2018-2019 at the RiverTown Amenity Center located at 166 Landing Street, St. Johns, Florida 32269 at 10:00 a.m. on the third Wednesday of each month unless otherwise indicated as follows:

October 17, 2018  
November 14, 2018 (\*Second Wednesday)  
December 19, 2018  
January 16, 2019  
February 20, 2019  
March 20, 2019  
April 17, 2019  
May 15, 2019  
June 19, 2019  
July 17, 2019  
August 21, 2019 (\*at 5:00 p.m.)  
September 18, 2019

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-5850.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

James Perry  
District Manager

0003089122 September 12, 2018

SEP 14 2018  
SEP 14 2018

THE ST. AUGUSTINE RECORD  
Affidavit of Publication

RIVERS EDGE II CDD  
475 WEST TOWN PLACE SUITE 114

SAINT AUGUSTINE, FL 32092

ACCT: 34435  
AD# 0003089122-01

PO#

PUBLISHED EVERY MORNING SUNDAY THROUGH SATURDAY  
ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

Before the undersigned authority personally appeared JAMIE WILLIAMS who on oath says he/she is an Employee of the St. Augustine Record, a daily newspaper published at St. Augustine in St. Johns County, Florida; that the attached copy of advertisement being a **NOTICE OF MEETING** in the matter of **MEETING SCHEDULE FY 2019** was published in said newspaper on 09/12/2018.

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in St. Johns County, Florida, and that the said newspaper heretofore has been continuously published in said St. Johns County, Florida each day and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says the he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in said newspaper.

BOARD OF SUPERVISORS MEETING DATES RIVERS EDGE II COMMUNITY  
DEVELOPMENT DISTRICT FOR FISCAL YEAR 2018-2019

The Board of Supervisors of the Rivers Edge II Community Development District will hold their regular meetings for Fiscal Year 2018-2019 at the RiverTown Amenity Center located at 166 Landing Street, St. Johns, Florida 32259 at 10:00 a.m. on the third Wednesday of each month unless otherwise indicated as follows:

October 17, 2018  
November 14, 2018 (\*Second Wednesday)  
December 19, 2018  
January 16, 2019  
February 20, 2019  
March 20, 2019  
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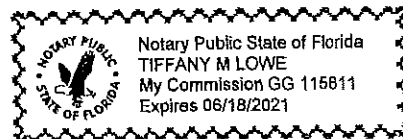
James Perry  
District Manager

0003089122 September 12, 2018

Sworn to and subscribed before me this \_\_\_\_\_ day of SEP 12 2018

by Jamie Williams who is personally known to me  
or who has produced as identification

Tiffany M. Lowe  
(Signature of Notary Public)



## Jason Davidson

---

**From:** Staples Business Advantage <orders@staplesadvantage.com>  
**Sent:** Thursday, September 13, 2018 9:32 AM  
**To:** Jason Davidson  
**Subject:** Items in your order #7204393001 have Shipped

**STAPLES**  
Business Advantage

PAPER

INK & TONER


COFFEE

FURNITURE

**ON ITS WAY.**

Hello Jason Davidson,

Items from your order have shipped. If you are expecting delivery, please, you will receive a separate email when those items have shipped.



**ORDER NUMBER:** 7204393001  
**ORDER DATE:** 09/12/2018 3:18 PM ET  
**ACCOUNT:** 10235583

**SHIPPED**

**Expected Delivery:** Thursday, September 13, 2018

Ship To: SAINT JOHNS  
140 LANDING ST  
SAINT JOHNS, FL 32259

Carrier: Staples Fleet  
Tracking #: 00000008950775698587

[TRACK MY ORDER](#)



Staples® Desktop Stapler,  
Fastening Capacity: 20 Sheets  
Item #: 814977  
Customer Item #: 814977



On Contract

Quantity:  
1

Price:  
\$6.74

Subtotal:  
\$6.74

RECDD II Office Supplies



EPSON® 252XL/252 Black HY  
and Standard Cyan, Magenta  
and Yellow Ink, Multi-pack (4  
cart per pack)  
Item #: 1241918  
Customer Item #: 1241918

Quantity:  
1

Price:  
\$70.99

Subtotal:  
\$70.99

RECDD II Office Supplies



Staples® Hardboard Clipboard,  
9" x 12-1/2"  
Item #: 112383  
Customer Item #: 112383



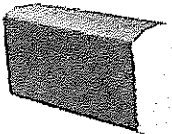
On Contract

Quantity:  
2

Price:  
\$2.51

Subtotal:  
\$5.02

RECDD II Office Supplies



Sustainable Earth™ by  
Staples® Multifold Towels,  
White, 4,000/Ct  
Item #: 887845  
Customer Item #: 887845



On Contract

Quantity:  
2

Price:  
\$26.99

Subtotal:  
\$53.98

RECDD II Janitorial



Brighton Professional™  
Perforated Paper Towels, 11"  
x 8.5", 30 Rolls/Ct  
Item #: 365384  
Customer Item #: 365384



On Contract

Quantity:  
1

Price:  
\$29.29

Subtotal:  
\$29.29

RECDD II Janitorial

Won't be here to sign for your delivery? Fill out our [Driver Release Form](#)

**SHIPPING SOON**

Expected Delivery: Friday, September 14, 2018  
Ship To: SAINT JOHNS  
140 LANDING ST  
SAINT JOHNS, FL 32259

Item	Price	Qty	Subtotal
Warp's Heavyweight Contractor Bags, 36 X 56, 55 Gallon, 3mil, Black, 30/box	\$49.99	6	\$299.94
Item #: WRP-HB5530   Customer Item #: 710086			

## ORDER INFORMATION

### PAYMENT INFORMATION

Subtotal: \$465.96  
 Shipping: Free  
 Tax: \$0.00  
**Order Total: \$465.96**

Approved Jason Davidson

*Jason Davidson*

[VIEW ORDER](#)

Get professional tips and ideas.  
**BUSINESS RESOURCE CENTER**



**STAY CONNECTED**



Staples Contract & Commercial, Inc., 500 Staples Drive, Framingham, MA 01702



## Invoice

Vesta Property Services, Inc.  
245 Riverside Avenue  
Suite 250  
Jacksonville FL 32202

Invoice # 348106  
Date 10/1/2018  
Terms Net 30  
Due Date 10/31/2018  
Memo Rivers Edge CDDII

**Bill To**

Rivers Edge C.D.D.  
c/o GMS, LLC  
475 West Town Place  
Suite 114  
St. Augustine FL 32092

RECEIVED  
OCT 03 2018

BY: .....

Description	Quantity	Rate	Amount
Field Operations Manager	1		2,585.00
General & Lifestyle Manager	1		5,248.33
Guest Services	1		5,186.85
Community Maint Staff	1		2,330.32
Pool Maintenance	1		1,163.67
Janitorial Maintenance	1		2,438.17
Common Grounds Maintenance	1		1,939.45

Thank you for your business.

**Total** \$20,891.79