

***PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT***

Advanced Board Package

***Board of Supervisors
Regular Meeting***

***Wednesday
February 12, 2020
6:00 p.m.***

***Panther Trace I
12515 Bramfield Drive
Riverview FL***

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

PARK CREEK COMMUNITY DEVELOPMENT DISTRICT AGENDA

District Board of Supervisors	Mike Lawson Doug Draper Lori Price Chrisite Ray	Chairman Vice Chairman Assistant Secretary Assistant Secretary
District Manager	Paul Cusmano	DPFG
District Attorney	John Vericker	Straley Robin Vericker
District Engineer	Tonja Stewart	Stantec Consulting Services, Inc.

All cellular phones and pagers must be turned off during the meeting.

The District Agenda is comprised of six different sections:

The first section which is called **Audience Questions and Comments**. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to three (3) minutes for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING. The second section is called **Administrative Matters** and contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The third section is called **Business Matters**. The business matters section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. Agendas can be reviewed by contacting the Manager's office at (813) 374-9105 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The fourth section is called **Staff Reports**. This section allows the District Manager and Maintenance Supervisor to update the Board of Supervisors on any pending issues that are being researched for Board action. The fifth section which is called **Audience Comments on Other Items** provides members of the Audience the opportunity to comment on matters of concern to them that were not addressed during the meeting. The same guidelines used during the first audience comment section will apply here as well. The final section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 374-9105, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

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

District: **PARK CREEK COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Wednesday, February 12, 2020

Time: 6:00 PM

Location: Panther Trace Clubhouse
12515 Bramfield Drive
Riverview, Florida 33579

Dial-in Number: 563-999-2090

Guest Access Code: 686859#

Agenda

I. Roll Call

Mike Lawson – Chair Doug Draper – Vice Chair

Lori Price – Asst. Sec. Christie Ray – Asst. Sec.

II. Audience Comments – *(limited to 3 minutes per individual for agenda items)*

III. Consent Agenda

A. Consideration of the Regular Meeting Minutes – Aug 6, 2019 Exhibit 1

B. Acceptance of the Unaudited July - December 2019 Financial Statements Exhibit 2

IV. Business Matters

A. Consideration of Resolution 2020-01, Amending the Fiscal Year 2018-2019 Budget Exhibit 3

B. Consideration of Resolution 2020-02, 2020 Elections Exhibit 4

C. Consideration and Acceptance of Solitude Renewal Contract 2020-2023 Exhibit 5

D. Ratification of RFP - Auditor Exhibit 6

E. Ratification of POs and contracts Exhibit 7

V. Staff Reports

A. District Manager

B. District Attorney

C. District Engineer

VI. Supervisors Requests

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

VIII. Adjournment

EXHIBIT 1.

MINUTES OF MEETING
PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors of the Park Creek Community Development District was held on Tuesday, August 6, 2019 at 6:00 p.m. at Panther Trace I Clubhouse, 12515 Bramfield Drive, Riverview, Florida 33579.

FIRST ORDER OF BUSINESS – Roll Call

Mr. Cusmano called the meeting to order and conducted roll call.

Present and constituting a quorum were:

Mike Lawson	Board Supervisor, Chairman
Doug Draper	Board Supervisor, Vice Chairman
Lori Price	Board Supervisor, Assistant Secretary

Also present were:

Paul Cusmano	District Manager, DPFG Management & Consulting LLC
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The following is a summary of the discussions and actions taken at the August 6, 2019 Park Creek CDD Board of Supervisors Regular Meeting.

SECOND ORDER OF BUSINESS – Consent Agenda

- A. Exhibit 1: Approval of Minutes of the June 4, 2019 Meeting
- B. Exhibit 2: Acceptance of the May and June 2019 Financial Statements

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board approved Items A and B of the Consent Agenda for the Park Creek Community Development District.

THIRD ORDER OF BUSINESS – Business Matters

- A. Exhibit 3: Budget Workshop PowerPoint Presentation
- B. Fiscal Year 2019-2020 Budget Public Hearing
 - 1. Open Public Hearing

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board opened the Public Hearing of the Fiscal Year 2019-2020 Budget for the Park Creek Community Development District.

- 2. Exhibit 4: Review of the Budget
- 3. Audience Comments
- 4. Close Public Hearing

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board closed the Public Hearing of the Fiscal Year 2019-2020 Budget for the Park Creek Community Development District.

- 5. Exhibit 5: Consideration and Adoption of **Resolution 2019-07** Adopting the FY 2019-2020 Budget

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board adopted **Resolution 2019-07**, adopting the FY 2019-2020 Budget, for the Park Creek Community Development District.

6. Exhibit 6: Consideration and Adoption of **Resolution 2019-08** Levying O&M Assessments

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board adopted **Resolution 2019-08**, Levying O&M Assessments, for the Park Creek Community Development District.

C. Exhibit 7: Consideration and Adoption of **Resolution 2019-09** FY 2020 Meeting Dates, Time, and Location

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board adopted **Resolution 2019-09**, Setting Meeting Dates, Times, and Locations for FY 2020, for the Park Creek Community Development District.

FOURTH ORDER OF BUSINESS – Staff Reports

A. District Manager

1. Exhibit 8: Consideration and Approval of the SOLitude Lake Management Fountain & Aerator Maintenance Contract

This item was tabled for the next meeting, pending District Manager review of a competing offer.

2. Exhibit 9: Consideration and Approval of Decorating Elves Holiday Lighting Proposal

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board approved the Decorating Elves Holiday Lighting Proposal, in the amount of \$7,059.00, for the Park Creek Community Development District.

B. District Counsel

There being none, the next item followed.

C. District Engineer

There being none, the next item followed.

FIFTH ORDER OF BUSINESS – Supervisors Requests

There being none, the next item followed.

SIXTH ORDER OF BUSINESS – Audience Questions and Comments on Other Items

A resident noted the lack of dog waste stations in Phase III and Phase IV, and requested a quote and breakdown of their price. The resident also commented on the poor timing schedule of the sprinkler system. The resident went on to ask about Wi-Fi coverage on the trail, and brought up a comment regarding Phase IV's cracks along the manhole covers. The resident also reported some damage on the east pole towards the entrance.

A resident asked a question regarding increased security patterns. Discussion ensued.

SEVENTH ORDER OF BUSINESS – Adjournment

Mr. Lawson asked for final questions, comments, or corrections before requesting a motion for adjournment of the meeting. There being none, Mr. Lawson made a motion to adjourn the meeting.

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board adjourned the meeting for the Park Creek Community Development District.

**Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

Signature

Signature

Printed Name

Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

EXHIBIT 2.

Park Creek CDD
Financial Report Summary - General Fund & Construction Fund
7/31/2019

For The Period Ending :	GENERAL FUND 7/31/2019	CONSTRUCTION 2013A 7/31/2019	CONSTRUCTION 2014A 7/31/2019
CASH BALANCE	\$ 154,577	\$ 9	\$ 1
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	-	-	-
LESS: ACCOUNTS PAYABLE	(6,763)	-	-
NET CASH BALANCE	\$ 147,814	\$ 9	\$ 1

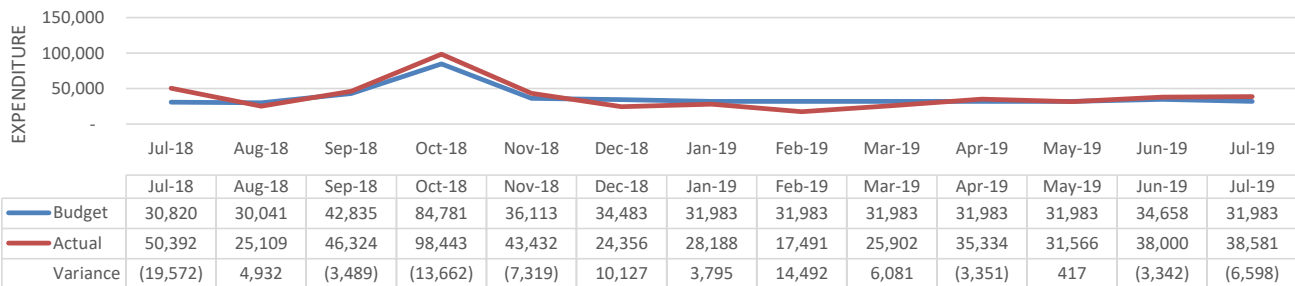
GENERAL FUND REVENUE AND EXPENDITURES (FY 2019 YTD):

	7/31/2019 ACTUAL YEAR-TO-DATE	7/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 449,859	\$ 448,345	\$ 1,514
EXPENDITURES (YTD)	(391,001)	(380,822)	(10,180)
NET OPERATING CHANGE	\$ 58,857	\$ 67,523	\$ (8,666)
AVERAGE MONTHLY EXPENDITURES	\$ 39,100	\$ 38,082	\$ (1,018)
PROJECTED EOY BASED ON AVERAGE	\$ 469,202	\$ 448,345	

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	7/31/2019 ACTUAL YEAR-TO-DATE	7/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ 449,609	\$ 448,345	\$ 1,264
MISCELLANEOUS REVENUE	249	-	249
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	96,360	99,354	2,994
FIELD SERVICE EXPENDITURES - LANDSCAPE	96,559	115,855	19,296
FIELD SERVICE EXPENDITURES - STREETLIGHTS	40,894	39,000	(1,894)
FIELD SERVICE EXPENDITURES - POND MAINTENENACE	4,950	5,000	50
FIELD SERVICE EXPENDITURES - SECURITY	20,988	4,667	(16,321)
FIELD SERVICE EXPENDITURES - OTHER	57,799.35	57,763.34	(36)
AMENITY CENTER EXPENDITURES	53,931	59,183	5,252
UNBUDGETED EXPENDITURES	19,521	-	(19,521)
TOTAL EXPENDITURES	\$ 391,001	\$ 380,822	\$ (10,180)

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



New P.O.s

OM-PC-DPFG-061 - Security Elite Agency, Inc. - Security Guard Services

OM-PC-DPFG-033 - All American Lawn & Tree Specialist - Pool Area Landscape Upgrade - Unbudgeted Amt \$13,625.70 (Total \$23,625.70)

OM-PC-DPFG-070 - Sarasota Patio Furniture Repair - Resling Chaise Lounge - \$5,895.00

Park Creek CDD
Financial Report Summary - General Fund & Construction Fund
8/31/2019

For The Period Ending :	GENERAL FUND 8/31/2019	CONSTRUCTION 2013A 8/31/2019	CONSTRUCTION 2014A 8/31/2019
CASH BALANCE	\$ 115,193	\$ 9	\$ 1
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	-	-	-
LESS: ACCOUNTS PAYABLE	(2,015)	-	-
NET CASH BALANCE	\$ 113,179	\$ 9	\$ 1

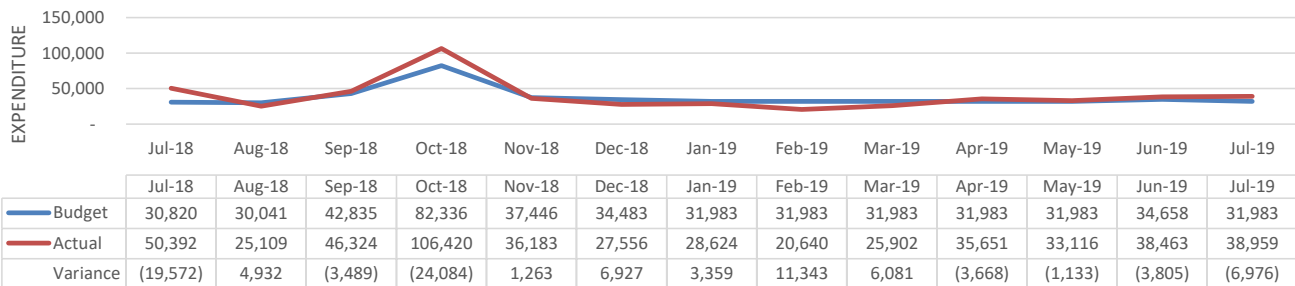
GENERAL FUND REVENUE AND EXPENDITURES (FY 2019 YTD):

	8/31/2019 ACTUAL YEAR-TO-DATE	8/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 449,859	\$ 448,345	\$ 1,514
EXPENDITURES (YTD)	(425,637)	(412,805)	(12,832)
NET OPERATING CHANGE	\$ 24,221	\$ 35,540	\$ (11,319)
AVERAGE MONTHLY EXPENDITURES	\$ 38,694	\$ 37,528	\$ (1,167)
PROJECTED EOY BASED ON AVERAGE	\$ 464,331	\$ 448,345	

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	8/31/2019 ACTUAL YEAR-TO-DATE	8/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ 449,609	\$ 448,345	\$ 1,264
MISCELLANEOUS REVENUE	249	-	249
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	102,033	105,537	3,505
FIELD SERVICE EXPENDITURES - LANDSCAPE	105,466	127,441	21,974
FIELD SERVICE EXPENDITURES - STREETLIGHTS	45,444	42,900	(2,544)
FIELD SERVICE EXPENDITURES - POND MAINTENENACE	5,581	5,500	(81)
FIELD SERVICE EXPENDITURES - SECURITY	27,023	5,133	(21,889)
FIELD SERVICE EXPENDITURES - OTHER	62,622.09	63,039.67	418
AMENITY CENTER EXPENDITURES	57,949	63,254	5,305
UNBUDGETED EXPENDITURES	19,521	-	(19,521)
TOTAL EXPENDITURES	\$ 425,637	\$ 412,805	\$ (12,832)

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



New P.O.s

OM-PC-DPFG-061 - Security Elite Agency, Inc. - Security Guard Services

OM-PC-DPFG-033 - All American Lawn & Tree Specialist - Pool Area Landscape Upgrade - Unbudgeted Amt \$13,625.70 (Total \$23,625.70)

OM-PC-DPFG-070 - Sarasota Patio Furniture Repair - Resling Chaise Lounge - \$5,895.00

Park Creek CDD
Financial Report Summary - General Fund & Construction Fund
9/30/2019

For The Period Ending :	GENERAL FUND 9/30/2019	CONSTRUCTION 2013A 9/30/2019	CONSTRUCTION 2014A 9/30/2019
CASH BALANCE	\$ 83,666	\$ 9	\$ 1
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	3,709	-	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	-	-	-
LESS: ACCOUNTS PAYABLE	(10,519)	-	-
NET CASH BALANCE	\$ 76,856	\$ 9	\$ 1

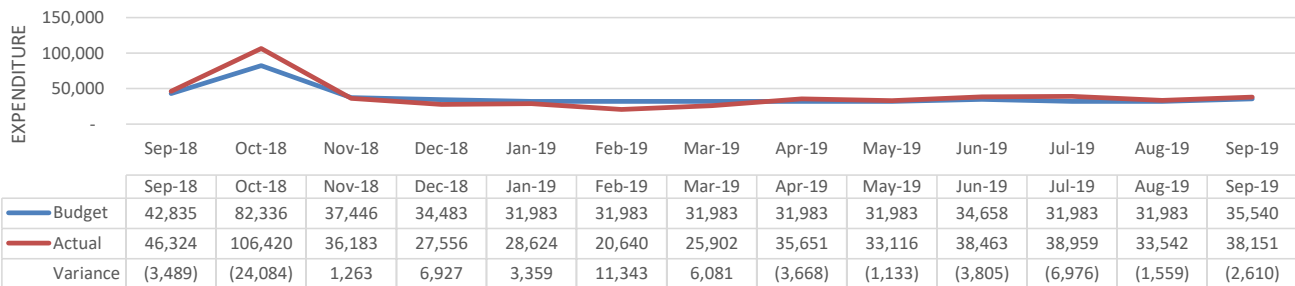
GENERAL FUND REVENUE AND EXPENDITURES (FY 2019 YTD):

	9/30/2019 ACTUAL YEAR-TO-DATE	9/30/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 453,578	\$ 448,345	\$ 5,233
EXPENDITURES (YTD)	(463,208)	(448,345)	(14,863)
NET OPERATING CHANGE	\$ (9,630)	\$ -	\$ (9,630)
AVERAGE MONTHLY EXPENDITURES	\$ 38,601	\$ 37,362	\$ (1,239)
PROJECTED EOY BASED ON AVERAGE	\$ 463,208	\$ 448,345	

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	9/30/2019 ACTUAL YEAR-TO-DATE	9/30/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ 453,319	\$ 448,345	\$ 4,974
MISCELLANEOUS REVENUE	259	-	259
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	110,189	115,278	5,089
FIELD SERVICE EXPENDITURES - LANDSCAPE	114,769	139,026	24,257
FIELD SERVICE EXPENDITURES - STREETLIGHTS	54,401	46,800	(7,601)
FIELD SERVICE EXPENDITURES - POND MAINTENENACE	5,940	6,000	60
FIELD SERVICE EXPENDITURES - SECURITY	33,058	5,600	(27,458)
FIELD SERVICE EXPENDITURES - OTHER	63,458.70	68,316.00	4,857
AMENITY CENTER EXPENDITURES	61,872	67,325	5,453
UNBUDGETED EXPENDITURES	19,521	-	(19,521)
TOTAL EXPENDITURES	\$ 463,208	\$ 448,345	\$ (14,863)

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



New P.O.s

OM-PC-DPFG-061 - Security Elite Agency, Inc. - Security Guard Services

OM-PC-DPFG-033 - All American Lawn & Tree Specialist - Pool Area Landscape Upgrade - Unbudgeted Amt \$13,625.70 (Total \$23,625.70)

OM-PC-DPFG-070 - Sarasota Patio Furniture Repair - Resling Chaise Lounge - \$5,895.00

Park Creek CDD
Financial Report Summary - General Fund & Construction Fund
10/31/2019

For The Period Ending :	GENERAL FUND 10/31/2019	CONSTRUCTION 2013A 10/31/2019	CONSTRUCTION 2014A 10/31/2019
CASH BALANCE	\$ 34,997	\$ 9	\$ 1
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	451,409	-	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	-	-	-
LESS: ACCOUNTS PAYABLE	(10,141)	-	-
NET CASH BALANCE	\$ 476,265	\$ 9	\$ 1

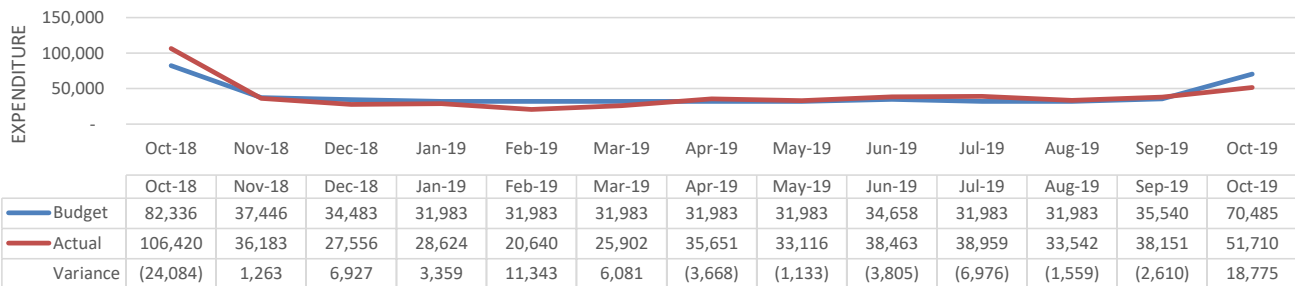
GENERAL FUND REVENUE AND EXPENDITURES (FY 2020 YTD):

	10/31/2019 ACTUAL YEAR-TO-DATE	10/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ -	\$ -	\$ -
EXPENDITURES (YTD)	(51,710)	(70,485)	18,775
NET OPERATING CHANGE	\$ (51,710)	\$ (70,485)	\$ 18,775
AVERAGE MONTHLY EXPENDITURES	\$ 51,710	\$ 70,485	\$ 18,775
PROJECTED EOY BASED ON AVERAGE	\$ 620,516	\$ 451,169	

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	10/31/2019 ACTUAL YEAR-TO-DATE	10/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	-	-	-
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	34,753	43,180	8,426
FIELD SERVICE EXPENDITURES - LANDSCAPE	11,024	11,975	951
FIELD SERVICE EXPENDITURES - STREETLIGHTS	142	4,640	4,498
FIELD SERVICE EXPENDITURES - POND MAINTENENACE	495	500	5
FIELD SERVICE EXPENDITURES - SECURITY	300	2,501	2,201
FIELD SERVICE EXPENDITURES - OTHER	1,879.38	2,309.37	430
AMENITY CENTER EXPENDITURES	3,116	5,380	2,264
UNBUDGETED EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 51,710	\$ 70,485	\$ 18,775

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



No New P.O.s

Park Creek CDD
Financial Report Summary - General Fund & Construction Fund
11/30/2019

For The Period Ending :	GENERAL FUND 11/30/2019	CONSTRUCTION 2013A 11/30/2019	CONSTRUCTION 2014A 11/30/2019
CASH BALANCE	\$ 42,830	\$ 9	\$ 1
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	427,846	-	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	-	-	-
LESS: ACCOUNTS PAYABLE	(27,422)	-	-
NET CASH BALANCE	\$ 443,253	\$ 9	\$ 1

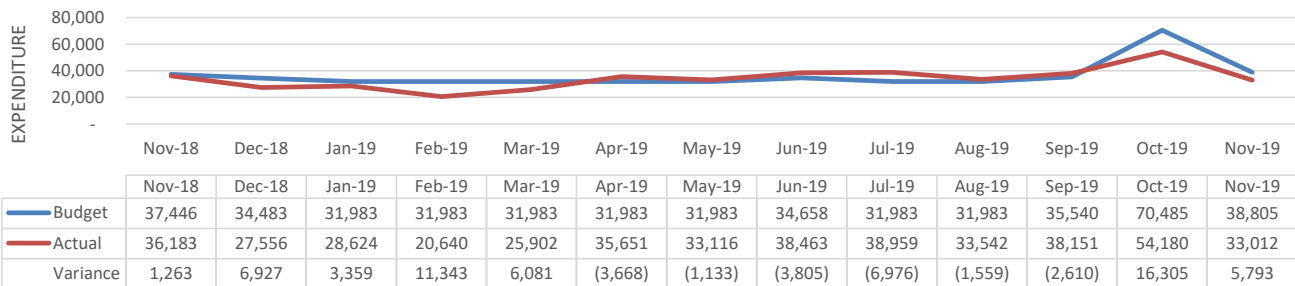
GENERAL FUND REVENUE AND EXPENDITURES (FY 2020 YTD):

	11/30/2019 ACTUAL YEAR-TO-DATE	11/30/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 23,563	\$ 45,117	\$ (21,553)
EXPENDITURES (YTD)	(87,192)	(109,290)	22,097
NET OPERATING CHANGE	\$ (63,629)	\$ (64,173)	\$ 544
AVERAGE MONTHLY EXPENDITURES	\$ 43,596	\$ 54,645	\$ 11,049
PROJECTED EOY BASED ON AVERAGE	\$ 523,152	\$ 451,169	

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	11/30/2019 ACTUAL YEAR-TO-DATE	11/30/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ 23,563	\$ 45,117	\$ (21,553)
MISCELLANEOUS REVENUE	-	-	-
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	42,631	51,179	8,548
FIELD SERVICE EXPENDITURES - LANDSCAPE	21,426	23,950	2,524
FIELD SERVICE EXPENDITURES - STREETLIGHTS	4,692	9,280	4,588
FIELD SERVICE EXPENDITURES - POND MAINTENENACE	990	1,000	10
FIELD SERVICE EXPENDITURES - SECURITY	600	5,001	4,401
FIELD SERVICE EXPENDITURES - OTHER	10,992.54	8,118.70	(2,874)
AMENITY CENTER EXPENDITURES	5,861	10,760	4,899
UNBUDGETED EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 87,192	\$ 109,290	\$ 22,097

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



No New P.O.s

Park Creek CDD
Financial Report Summary - General Fund & Construction Fund
12/31/2019

For The Period Ending :	GENERAL FUND 12/31/2019	CONSTRUCTION 2013A 12/31/2019	CONSTRUCTION 2014A 12/31/2019
CASH BALANCE	\$ 401,814	\$ 9	\$ 1
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-	-	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	14,319	-	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	-	-	-
LESS: ACCOUNTS PAYABLE	(2,202)	-	-
NET CASH BALANCE	\$ 413,930	\$ 9	\$ 1

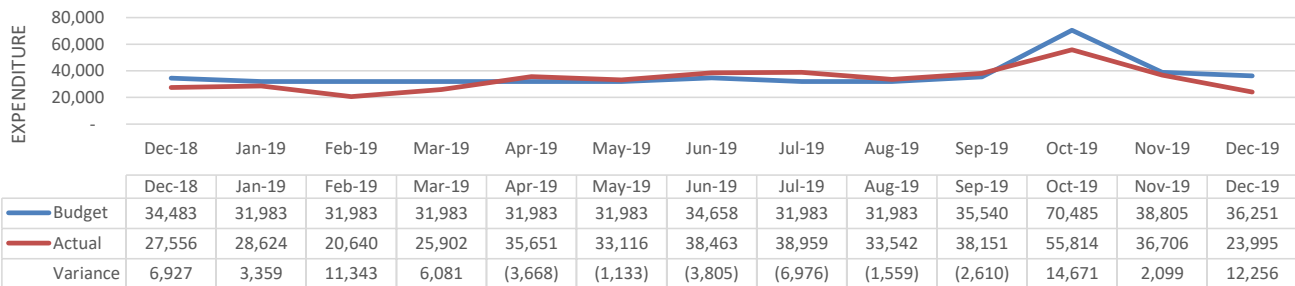
GENERAL FUND REVENUE AND EXPENDITURES (FY 2020 YTD):

	12/31/2019 ACTUAL YEAR-TO-DATE	12/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 437,090	\$ 270,701	\$ 166,389
EXPENDITURES (YTD)	(116,515)	(145,540)	29,025
NET OPERATING CHANGE	\$ 320,576	\$ 125,161	\$ 195,414
AVERAGE MONTHLY EXPENDITURES	\$ 38,838	\$ 48,513	\$ 9,675
PROJECTED EOY BASED ON AVERAGE	\$ 466,059	\$ 451,169	

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	12/31/2019 ACTUAL YEAR-TO-DATE	12/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ 437,090	\$ 270,701	\$ 166,389
MISCELLANEOUS REVENUE	-	-	-
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	48,922	56,625	7,703
FIELD SERVICE EXPENDITURES - LANDSCAPE	30,761	35,925	5,164
FIELD SERVICE EXPENDITURES - STREETLIGHTS	9,241	13,920	4,679
FIELD SERVICE EXPENDITURES - POND MAINTENENACE	1,964	1,500	(464)
FIELD SERVICE EXPENDITURES - SECURITY	1,002	7,502	6,500
FIELD SERVICE EXPENDITURES - OTHER	13,124.57	13,928.03	803
AMENITY CENTER EXPENDITURES	11,501	16,140	4,639
UNBUDGETED EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 116,515	\$ 145,540	\$ 29,025

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



No New P.O.s

EXHIBIT 3.

RESOLUTION 2020-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARK CREEK COMMUNITY DEVELOPMENT DISTRICT AMENDING THE GENERAL FUND BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Park Creek Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within unincorporated Hillsborough County, Florida;

WHEREAS, pursuant to Section 189.016, Florida Statutes the Board desires to reallocate funds budgeted to reflect re-appropriated revenues and expenses approved during Fiscal Year 2018/2019.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Amending the General Fund Budget for Fiscal Year 2018/2019.** The General Fund Budget for Fiscal Year 2018/2019 is hereby amended as shown in **Exhibit A** attached hereto. The District Manager shall post the amended budget on the District’s official website within 5 days after adoption and ensure it remains on the website for at least 2 years.
2. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 12TH DAY OF FEBRUARY, 2020.

Attest:

**Park Creek Community
Development District**

Name: _____
Secretary/Assistant Secretary

Michael Lawson
Chair of the Board of Supervisors

Exhibit A: Amended General Fund Budget for Fiscal Year 2018/2019

PARK CREEK CDD - FY 2019 AMENDED GENERAL FUND BUDGET

I. REVENUE

GENERAL FUND REVENUES

OFF ROLL FUNDING

FUND BALANCE FORWARD

MISC REVENUE

TOTAL REVENUE

FY 2019 ADOPTED	FY 2019 at 09/30/2019	FY 2019 Proposed Amendment	FY 2019 Amended Budget
\$ 448,345	\$ 453,319	4,974	\$ 453,319
-	-	-	-
-	-	58,134	58,134
-	259	259	259
448,345	453,578	63,367	511,712

II. EXPENDITURES

GENERAL ADMINISTRATIVE

SUPERVISORS COMPENSATION

PAYROLL TAXES

PAYROLL SERVICES

MANAGEMENT CONSULTING SERVICES

PLANNING , COORDINATING & CONTRACT SRVCS

ADMINISTRATIVE SERVICES

BANK FEES

MISCELLANEOUS

AUDITING SERVICES

SUPERVISOR TRAVEL PER DIEM

REGULATORY AND PERMIT FEES

LEGAL ADVERTISEMENTS

ENGINEERING SERVICES

LEGAL SERVICES

WEBSITE HOSTING

TOTAL GENERAL ADMINISTRATIVE

8,000	2,600	(5,400)	2,600
612	199	(413)	199
673	206	(467)	206
24,000	24,000	-	24,000
24,000	24,000	-	24,000
5,500	5,500	-	5,500
100	130	30	130
250	598	348	598
2,400	2,500	100	2,500
100		(100)	-
175	175	-	175
750	4,589	3,839	4,589
4,500	4,848	1,348	5,848
5,000	4,392	(108)	4,892
720	2,208	1,488	2,208
76,780	75,945	665	77,445

Added \$1,000 - Sept.

Added \$500 - Sept.

INSURANCE

INSURANCE-PROPERTY, GENERAL LIABILITY, PROF.

25,478	22,226	(3,252)	22,226
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DEBT ADMINISTRATION:

DISSEMINATION AGENT

PERFORMANCE & WARRANTY BOND

TRUSTEE FEES

ARBITRAGE

TOTAL DEBT ADMINISTRATION

6,500	5,500	(1,000)	5,500
-	-	-	-
6,520	6,519	(1)	6,519
-	-	-	-
13,020	12,019	(1,001)	12,019

PHYSICAL ENVIRONMENT EXPENDITURES:

COMPREHENSIVE FIELD TECH SERVICES

FIELD SERVICE TECH

FIELD TRAVEL EXPENSE

STREETPOLE LIGHTING

ELECTRICITY (IRRIGATION & POND PUMPS)

WATER (Hillsborough County & purchase from well)

LANDSCAPING MAINTENANCE

LANDSCAPE REPLINISHMENT

IRRIGATION MAINTENANCE

LANDSCAPE MAINTENANCE - PHASE 3

TREE TRIMMING

NPDES

PET WASTE REMOVAL

POWER SWEEP

STORMWATER DRAINAGE

ENVIRONMENTAL MITIGATION & POND MAINT.

POND MAINTENANCE

POND MOWING - GRANDVIEW

POND EROSION

SECURITY MONITORING

SECURITY PATROL

16,200	17,469	1,269	17,469
-	4,166	4,166	4,166
-	-	-	-
46,800	54,401	7,601	54,401
3,300	10,977	7,677	10,977
-	-	-	-
111,672	93,684	(17,988)	93,684
3,000	3,300	300	3,300
3,000	4,585	1,585	4,585
21,354	13,200	(8,154)	13,200
-	-	-	-
-	-	-	-
3,816	3,812	(4)	3,812
-	-	-	-
-	-	-	-
-	-	-	-
6,000	5,940	(60)	5,940
-	-	-	-
-	-	-	-
3,600	3,600	-	3,600
-	29,457	32,457	32,457

Added \$3,000 - for Sept.

PARK CREEK CDD - FY 2019 AMENDED GENERAL FUND BUDGET

	FY 2019 ADOPTED	FY 2019 at 09/30/2019	FY 2019 Proposed Amendment	FY 2019 Amended Budget	
SECURITY CLICKERS & FOBS	2,000	-	(2,000)	-	
ENTRANCE WALL REPAIR	-	-	-	-	
HOLIDAY LIGHTS	5,000	4,998	(2)	4,998	
MISC. FIELD	-	-	-	-	
FIELD CONTINGENCY	40,000	22,037	(12,963)	27,037	Added \$5,000 for contingency
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	265,742	271,626	13,884	279,626	
AMENITY CENTER OPERATIONS					
POOL SERVICE CONTRACT	10,800	10,800	3,000	13,800	
POOL MAINTENANCE & REPAIRS	2,500	38	538	3,038	
POOL PERMIT	275	275	3,000	3,275	
AMENITY MANAGEMENT	4,500	4,500	3,000	7,500	
AMENITY CENTER CLEANING & MAINTENANCE	7,800	7,800	3,000	10,800	
AMENITY CENTER INTERNET	2,100	1,940	2,840	4,940	
AMENITY CENTER ELECTRICITY	8,400	9,025	3,625	12,025	
AMENITY CENTER WATER	3,600	6,593	5,993	9,593	
AMENITY CENTER PEST CONTROL	1,800	1,440	2,640	4,440	
REFUSE SERVICE	1,000	-	2,000	3,000	
LANDSCAPE MAINTENANCE	8,200	3,105	(2,095)	6,105	
INFILL PLANTING	10,000	10,000	3,000	13,000	
MISC. AMENITY CENTER OPERATIONS	6,350	6,359	3,009	9,359	
TOTAL AMENITY CENTER OPERATIONS	67,325	61,875	33,550	100,875	
UNBUDGETED EXPENDITURES					
UNBUDGETED EXPENDITURES	-	19,521	19,521	19,521	
TOTAL EXPENDITURES	448,345	463,212	63,367	511,712	
III. EXCESS OF REVENUE OVER (UNDER) EXPENDITURES					
	-	(9,634)	-	-	
FUND BALANCE - BEGINNING	88,828	-		88,828	
LESS FUND BALANCE FORWARD	-	-	-	(58,134)	
FUND BALANCE - ENDING	\$ 88,828	\$ (9,634)	\$ -	\$ 30,694	

EXHIBIT 4.



Aquatic Systems, Inc. a SOLitude Lake Management Company Lake and Wetland Management Services

October 30, 2019

Mr. Paul Cusmano, District Manager
Park Creek CDD
c/o DPFG
15310 Amberly Drive, Suite #175
Tampa, Florida 33647

VIA EMAIL: PAUL.CUSMANO@DPFG.COM

RE: Account # 00052490
Notice of Renewal: Contract for Signature

Dear Paul:

The anniversary date of your **Aquatic Systems, Inc., a SOLitude Lake Management Company** waterway management program is **February 1, 2020**. We have prepared a renewal contract for your signature. You may opt to RETAIN or DELETE (cross out) our reference to "automatic renewal" (see right-hand side of quote). If you retain "automatic renewal," a letter in lieu of a quotation will be submitted upon future anniversary dates.

We are pleased to report that your resource management program for care of your waterway system has been successful; therefore, we are extending our scheduled visits for the next successive twelve months at the SAME investment, effective **February 1, 2020**.

Effective, **February 1, 2021** through **January 31, 2023** for year two and year three **Aquatic Systems, Inc., a SOLitude Lake Management Company** proposes an adjustment to your program investment with a nominal increase of 3%. This increase will allow to dedicate the resources necessary to continue to maintain the waterway system to your complete satisfaction.

If you have any questions, please do not hesitate to contact me at 1-800-432-4302.

Please sign and return your renewal agreement. We will acknowledge receipt by mailing a signed agreement to you for your records.

We appreciate your business and look forward to another successful year ahead!

Sincerely,

Joshua F. McGarry
Regional Sales Manager

JFM/gu

Enclosure

Aquatic Systems, Inc., a SOLitude Lake Management Company

Lake & Wetland Management Services

Everything a Lake Should Be

2100 NW 33rd Street, Pompano Beach, FL 33069

Telephone: 1-800-432-4302

www.aquaticsystems.com

This Agreement made the date set forth below, by and between Aquatic Systems, Inc., a Florida Corporation, hereinafter called "ASI", and

Aquatic Services Renewal Agreement

Mr. Paul Cusmano, District Manager

Park Creek CDD

c/o DPFG

15310 Amberly Drive, Suite #175

Tampa, Florida 33647

(813) 418-7473

paul.cusmano@dpfg.com

#00052490 Automatic Renewal

Thee-Years: 02/01/20 – 01/31/23

Anniversary Date: 02/01/20 JFM

hereinafter called "Customer". The parties hereto agree as follows:

1. **ASI** agrees to manage certain lake(s) and/or waterway(s) in accordance with the terms and conditions of this Agreement in the following location:

Ten ponds (8,518 total linear foot perimeter) located at **Park Creek CDD** in Riverview, Florida.

2. Minimum of **TWELVE** (12) inspections with treatment as required (approximately once every 30 days).
3. CUSTOMER agrees to pay ASI, its agents or assigns, the following sum for specified water management service:

Annual Maintenance Program:

Algae & Aquatic Weed Management	Included
<i>In Open Water Areas Only</i>	
Shoreline Grass Management to the Water's Edge	Included
Lake Dye	As Required by ASI*
Debris Removal ¹	Included
Triploid Grass Carp Stocking & Permitting	As Required by ASI*
<i>(Sites to be determined)</i>	
Carp Barrier(s) Installation/Fabrication	As Required by ASI*
<i>(Sites to be determined)</i>	
Management Reporting	Included
Monthly Special Customer Site Inspection Report	Included

Total Program Investment	\$ 495.00	Monthly (Year 1)
	\$ 510.00	Monthly (Year 2)
	\$ 525.00	Monthly (Year 3)

¹ Shoreline area to be cleaned is limited to 1 foot maximum depth. Individual litter items to be removed are limited to non-natural materials; such as, paper products, Styrofoam cups, plastic bags and aluminum cans that are accessible along the immediate shoreline. Construction debris, shopping carts, discarded household appliances or any other objects not considered litter, are not included but can be removed at an additional cost.

**Services performed at ASI's sole discretion for the success of the Waterway Management Program*

Terms & Conditions of Aquatic Services Agreement

1. If CUSTOMER does not directly own the areas where services are to be provided, CUSTOMER warrants and represents that he has control of these areas to the extent that he may authorize the specified services and in the event of dispute of ownership agrees to defend, indemnify and hold ASI harmless for the consequences of such services.

2. ASI will be reimbursed by the CUSTOMER for administrative fees, compliance programs, invoicing or payment plans or similar expenses caused by requirements placed on ASI by the CUSTOMER that are not explicitly included in this contract's specifications.
3. This Agreement shall have as its effective and anniversary date the first day of the month in which services are first rendered to the CUSTOMER.
4. ASI, at its expense, shall maintain the following insurance coverage: Workman's Compensation (statutory limits), General Liability, Property Damage, Products and Completed Operations Liability, and Automobile Liability.
5. If at any time during the term of this Agreement the government imposes any additional regulatory permit requirements or fees, this Agreement may be renegotiated to include these changes and the cost of the additional services and/or fees.
6. Cyanobacteria identification and toxin testing are not included in this agreement. Cyanobacteria are common throughout Florida waterways and our algae management program cannot guarantee the absence, elimination or control of cyanobacteria and toxins. ASI shall in no event be liable to CUSTOMER, or others, for indirect, special or consequential damages resulting from the presence of cyanobacteria or cyanobacteria toxins in their waterbodies.
7. ASI is not responsible under any circumstances for flooding or water damage from fouled water level control structures resulting from ASI installing Carp Containment Barriers on the structures.
8. Payment terms are net 30 days from invoice date. All amounts remaining due and owing 30 days after billing by SELLER shall bear interest at the rate of 1.5% per month until paid in full. The CUSTOMER shall pay all costs of collection, including liens and reasonable attorney's fees. ASI may cancel this Agreement, if CUSTOMER is delinquent more than sixty (60) days on their account.
9. Contract will automatically renew annually at the end of the contract period for subsequent one (1) year terms, with a three percent (3%) escalation in the Annual Contract Price and Additional Enhancements each year, under the same terms, specifications, and conditions as set forth by this contract, unless either party gives written notice of cancellation thirty (30) days prior to the termination date of this contract, or subsequent renewal contracts.
10. If at any time during the term of this Agreement, CUSTOMER feels ASI is not performing in a satisfactory manner, CUSTOMER shall inform ASI, by certified mail, return-receipt requested, stating the reasons for CUSTOMER'S dissatisfaction. ASI shall investigate and attempt to cure the defect. If, after 30 days from the giving of the original notice, CUSTOMER continues to feel ASI performance is unsatisfactory, CUSTOMER may cancel this Agreement by giving 30 days notice ("Second Notice") to ASI and paying all monies owing to the effective date of termination.
11. This Agreement constitutes the entire Agreement of the parties hereto and no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both ASI and the CUSTOMER.

Customer or Authorized Agent Signature

Date

Print Name and Title of Signer

Print Company Name of Signer

Aquatic Systems, Inc. Signature

Date

Our Commitment to Responsible Lake Management

Aquatic Systems has been effectively managing Florida lakes, ponds, wetlands and uplands using targeted treatments based on scientific research for over 40 years. Headquartered in Pompano Beach and operating throughout the state of Florida, we are committed to the restoration and maintenance of naturally occurring freshwater lakes and ponds, man-made storm water/pollution retention ponds, wetlands and preserves.

Our Commitment to You

We believe that forming long-lasting partnerships with our customers is key to attaining beautiful, healthy waterways for all to enjoy.

You can expect us to:

- Respond to all calls within 48 hours, our average is 97% response in under a day
- Deliver detailed reports after every visit
- Be available for board or community meetings to give presentations or just answer questions
- Propose and promote methods that are better for the environment and more cost effective over time

Environmental Mission

We hire degreed biologists with the knowledge and experience to continuously assess and make recommendations based upon the conditions present each time they enter your property for service.

In addition to the tests we run for customers, our team of scientists engage in ongoing research to learn why existing treatments are not always effective. Our goal is to find environmentally sound treatments that overcome this growing problem in the challenging Florida environment.

We use the observations of our service teams and the research from our labs to find and promote earth-friendly products and methods to treat both common and challenging water problems.

Your Personal Lake & Wetland Management Team



Doug Agnew

General Manager &
Senior Consultant

B.S. in Environmental
Studies, Richard
Stockton College of
New Jersey.
33 years' experience.



Josh McGarry

District Manager

A.A. Liberal Arts,
University of Florida. 10
years' experience.



Matt Kramer

Regional Biologist
& Project Manager

B.S. in Biology and
Marine Science,
University of Tampa.
Five years' experience.



Sam Sardes

Weed Science Director,
Certified Lake Professional

M.S. in Agronomy, University of
Florida. Five years experience.



Peter Simoes

Acct Rep - Regional
Biologist

B.S. Environmental Studies,
University of South Florida. Three
years' experience.



Logan Bell

Acct Rep - Field Biologist

B.S. Candidate in Biology,
University of South Florida.
Five years' experience.



Jason Jaszczak

Service Manager

A.A.S. Fishery Science,
Hillsborough Community College.
Eight years' experience.

Aquatic Management Programs

Working in Florida Waterways Since 1977

Our beautiful Florida environments! We work and live in them every day! Aquatic Systems restores and maintains ponds, lakes, wetlands and preserves. Our exceptional results stem from using balanced and ecologically-compatible technologies.



Algae and Aquatic Weed Control

- Treatments targeted to the specific algae or plant in each water body
- Ongoing research to determine the underlying causes of overgrowth
- Scheduled treatments with management reporting
- Degreed, state certified and licensed aquatic technicians



Wetland and Upland Mitigation Services

- Design, creation and restoration of natural areas
- Exotic plant control and removal
- Mitigation management and government reporting
- Compliance violation correction services
- State certified and licensed natural areas field technicians



Midge Fly and Mosquito Control

- Treatment for year-round control of nuisance organisms: swarming midge flies, mosquito larvae, leeches and more
- State licensed and insured in public health pest control



Aquatic Lab and Field Testing and Research

- Experienced field biologists for field testing
- In-house labs for water quality testing and algae identification
- Aquatic weed science research lab to find better treatments
- Bathymetric mapping
- Easy to understand reports
- Staff biologist available for your questions



Vertex Lake Aeration and Floating Fountains

- Sales, installation, service and repair by well-trained technicians of:
 - Bottom diffused aeration systems to improve overall water quality
 - Custom design/build of floating fountains up to 60 horsepower with spectacular display heights from 10' to 100'



Fisheries Management

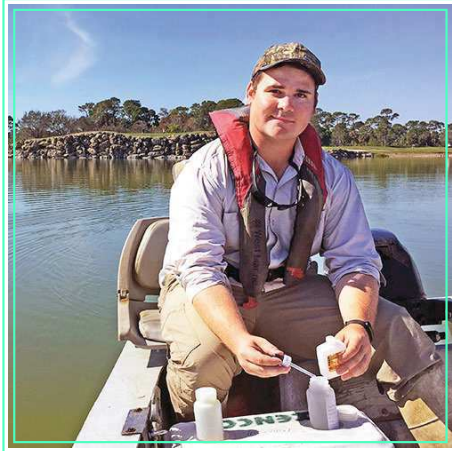
- Triploid grass carp to help control aquatic weeds
- Redear and bluegill help control midge flies
- Sport fish including largemouth bass, catfish and bluegill

Assessment Services

Lake Water Quality Testing and Research Services

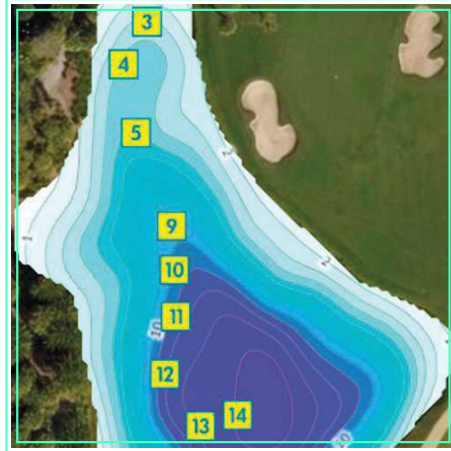
Aquatic Systems has a fully staffed, in-house laboratory to provide complete water testing services to our clients. Laboratory data have many uses; including determining suitability of water for recreation or for irrigation. All water chemistry and bacteria test reports include full explanations and an aquatic biologist is available at our laboratory to answer all your questions.

The team, shown below, consists of the top professionals in lake science and experienced regional biologists who receive ongoing training to perform all tests to the highest standards.



FIELD ASSESSMENT SAMPLING

From identifying potential source points for excessive nutrients to oxygen and temperature levels; your assessments are performed by our highly trained field biologists.



BATHYMETRIC LAKE MAPPING

How deep is your lake? How thick is the vegetation? A 3-D map of the lake will help us treat the water more efficiently and/or specify the most effective aeration system.



WATER QUALITY LAB

Water is more than H₂O. It is comprised of a multitude of nutrients and particulates. Our lab scientists can perform over 30 specialized tests to determine your water's true chemistry.



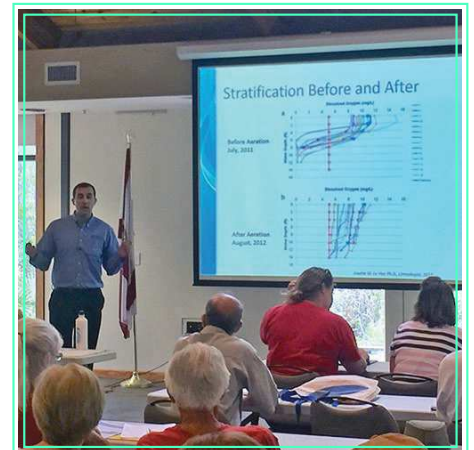
ALGAE IDENTIFICATION LAB

To treat the algae, it's important to know what type of algae you are having problems with. We can identify both the type of algae and whether or not it is toxic.



AQUATIC PLANT AND ALGAE LAB

Our in-house research lab studies difficult to control invasive species to find the most effective rate and types of treatments that minimize potential harm to the environment.



CONSULTING SERVICES

Our experts are available for water resource management presentations, or to just answer questions at your meetings. Continuing Education Units (CEUs) are also available.

EXHIBIT 5.

RESOLUTION 2020-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARK CREEK COMMUNITY DEVELOPMENT DISTRICT CALLING FOR A GENERAL ELECTION TO BE HELD BY THE HILLSBOROUGH COUNTY SUPERVISOR OF ELECTIONS IN CONJUNCTION WITH THE GENERAL ELECTION TO BE HELD IN NOVEMBER, 2020.

WHEREAS, the Park Creek Community Development District ("**District**") is a local unit of special-purpose government established by Hillsborough County, Florida (the "**County**");

WHEREAS, pursuant to Section 190.006(1), Florida Statutes the District Board of Supervisors consists of five members; and

WHEREAS, Section 190.006(3), Florida Statutes provides for the election of members to specific terms and seat numbers for the District Board of Supervisors and currently calls for the election of **two (2)** members of the Board of Supervisors of the District for seat numbers and length of terms thereof:

Seat No. 4, Currently held by Lori Price

Length of term: Four-years

Seat No. 5, Currently held by Christie Ray

Length of term: Four-years

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARK CREEK COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. General Election. There is hereby called an election in the County to be held concurrent with the General Election on the first Tuesday of November, which is November 3, 2020, for the purpose of having all of the qualified electors residing within the boundaries of the District to determine **two (2) qualified electors** to serve on the Board of Supervisors of the District.

Section 2. Qualifying Period. The period of qualifying as a candidate for a supervisor to the district shall be from noon June 8, 2020 through noon June 12, 2020, pursuant to Section 99.061, Florida Statutes. This Resolution shall serve as the District's notice of the qualifying period, pursuant to Section 190.006(3), Florida Statutes. Interested candidates should contact the Supervisor of Election for the County for further information.

Section 3. Conduction and Procedure of Election.

- a. The election shall be conducted according to the requirements of general law and law governing special district elections.
- b. The election shall be held at the precinct polling places designated by the Supervisor of Elections in the County.
- c. The polls shall be opened and closed as provided by law, including, but not limited to Section 100.011, Florida Statutes.
- d. The ballot shall contain the names of the candidates to be voted upon, pursuant to Section 101.151, Florida Statutes.
- e. The Department of State shall make out a notice stating what offices are to be filled at the general election, pursuant to Section 100.021 Florida Statutes.

Section 4. Election Costs. The District shall be responsible for paying the District's proportionate share of the regular election costs, if any, pursuant to Section 100.011, Florida Statutes.

Section 5. Effective Date and Transmittal. This Resolution shall become effective upon its passage and the District's Secretary is authorized to transmit a copy of this Resolution to the Supervisor of Elections of the County.

This Resolution is duly passed and adopted this 12th day of February, 2020.

ATTEST:

**PARK CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Signature

Signature

Printed Name

Printed Name

Title:

- ☐ Secretary
- ☐ Assistant Secretary

Title:

- ☐ Chairperson
- ☐ Vice Chairperson

EXHIBIT 6.

Park Creek - AUDITOR EVALUATION

	FY 2019	FY 2020	FY 2021	Ability of Personnel 20 Pts.	Proposer Experience 20 Pts	Understanding Scope of Work 20 Pts	Ability to Furnish Required Service 20 Pts	Price 20 Points	TOTAL POINTS
Dibartolomeo	\$2,500	\$2,600	\$2,700	20	20	20	20	20	100
Grau	\$4,000	\$4,100	\$4,200	20	20	20	20	10	90

Park Creek - AUDITOR EVALUATION									
	FY 2019	FY 2020	FY 2021	Ability of Personnel 20 Pts.	Proposer Experience 20 Pts	Understanding Scope of Work 20 Pts	Ability to Furnish Required Service 20 Pts	Price 20 Points	TOTAL POINTS
Dibartolomeo	\$2,500	\$2,600	\$2,700	20	20	20	20	20	
Grau	\$4,000	\$4,100	\$4,200	20	20	20	20	18	

Board member Name:
Christie Ray
Assistant Secretary

Park Creek - AUDITOR EVALUATION									
	FY 2019	FY 2020	FY 2021	Ability of Personnel 20 Pts.	Proposer Experience 20 Pts	Understanding Scope of Work 20 Pts	Ability to Furnish Required Service 20 Pts	Price 20 Points	TOTAL POINTS
Dibartolomeo	\$2,500	\$2,600	\$2,700	20	20	20	20	20	100
Grau	\$4,000	\$4,100	\$4,200	20	20	20	20	5	85

Board member Name:
Michael Lawson

Park Creek - AUDITOR EVALUATION									
	FY 2019	FY 2020	FY 2021	Ability of Personnel 20 Pts.	Proposer Experience 20 Pts	Understanding Scope of Work 20 Pts	Ability to Furnish Required Service 20 Pts	Price 20 Points	TOTAL POINTS
Dibartolomeo	\$2,500	\$2,600	\$2,700	20	20	20	20	20	100
Grau	\$4,000	\$4,100	\$4,200	20	20	20	20	18	98

Board member Name:
Lori Price, Asst. Secretary

Park Creek Community Development District
250 International Parkway, Suite 280,
Lake Mary, Fl. 32746
January, 12th, 2020

***E-mail
and United States Mail***

Mr. Jim Hartley
DiBartolomeo, McBee, Hartley & Barnes, P.A.
2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950

Re: Park Creek Community Development District Proposal for Audit Services

Dear Mr. Hartley:

The Park Creek Community Development District (“District”) received two, (2) proposals to provide District Auditing Services in response to its recent “Request for Proposals for Annual Audit Services” (“RFP”). These proposals were reviewed and ranked. DiBartolomeo, McBee, Hartley & Barnes, P.A., was ranked by the District as the top respondent.

The purpose of this notice is to inform you of the District’s intent to negotiate an engagement with your firm for audit services.

Please provide your form engagement letter for review at your earliest convenience. The District appreciates your response to its RFP and looks forward to working with you.

Sincerely,

Paul Cusmano
District Manager
813-418-7473

cc: John Vericker, District Counsel

Park Creek Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Park Creek
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

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

Member AICPA

Member AICPA Division for CPA Firms
Private Company Practice Section

Member AICPA

WWW.DMHBCPA.NET

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

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

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

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

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

PROFESSIONAL QUALIFICATIONS

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

➤ *Professional Staff Resources*

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

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

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

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

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

➤ *Current and Near Future Workload*

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

➤ *Identification of Audit Team*

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Staff – TBA

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

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

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

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

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

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

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

➤ *Independence*

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

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

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

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

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

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

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

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

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

b. A Tentative Schedule for Performing the Key phases of the Audit – proposed for FYE 2019 and 2020

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS

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

September 30, 2019	\$ 2,500
September 30, 2020	\$ 2,600
September 30, 2021	\$ 2,700



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

PARK CREEK

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: December 02, 2019
3:00PM

Submitted to:

Park Creek
Community Development District
c/o District Manager
15310 Amberly Drive, Suite 175
Tampa, Florida 33647

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

December 02, 2019

Park Creek Community Development District
c/o District Manager
15310 Amberly Drive, Suite 175
Tampa, Florida 33647

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

Grau & Associates (Grau) welcomes the opportunity to respond to the Park Creek Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. First, we ensure that the transition to a new firm is as smooth and seamless as possible. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

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

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



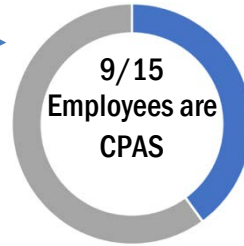
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

297 Community Development Districts Served

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 2, 2017

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

Dear Mr. Grau:

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

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

Sincerely,



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

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

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

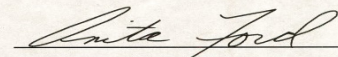


PEER REVIEW PROGRAM

is proud to present this
Certificate of Recognition
to

Grau & Associates

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



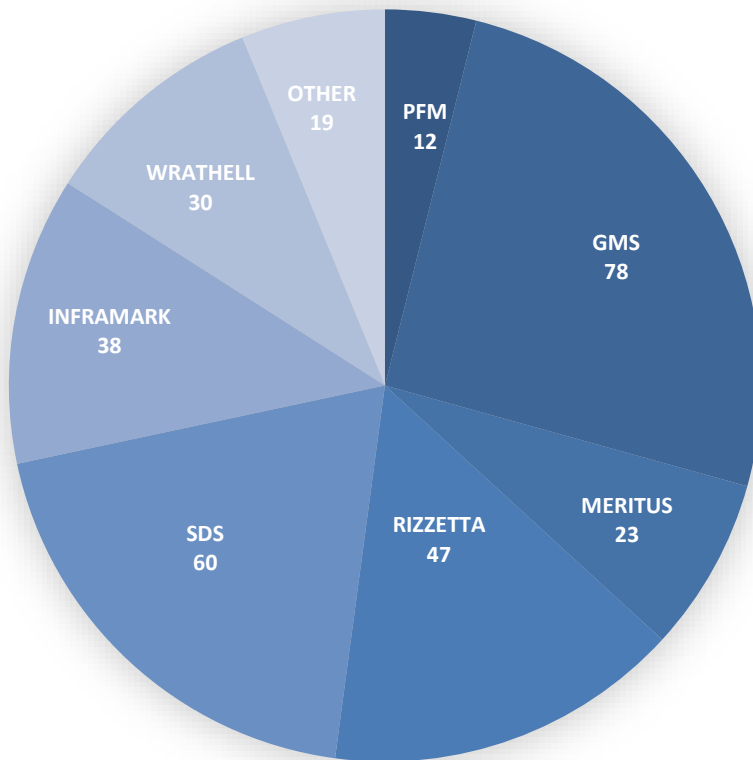
Anita Ford, Chair
AICPA Peer Review Board
2016

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

66 hours; Accounting,

Auditing and Other:

25 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

59 hours; Accounting,

Auditing and Other:

45 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

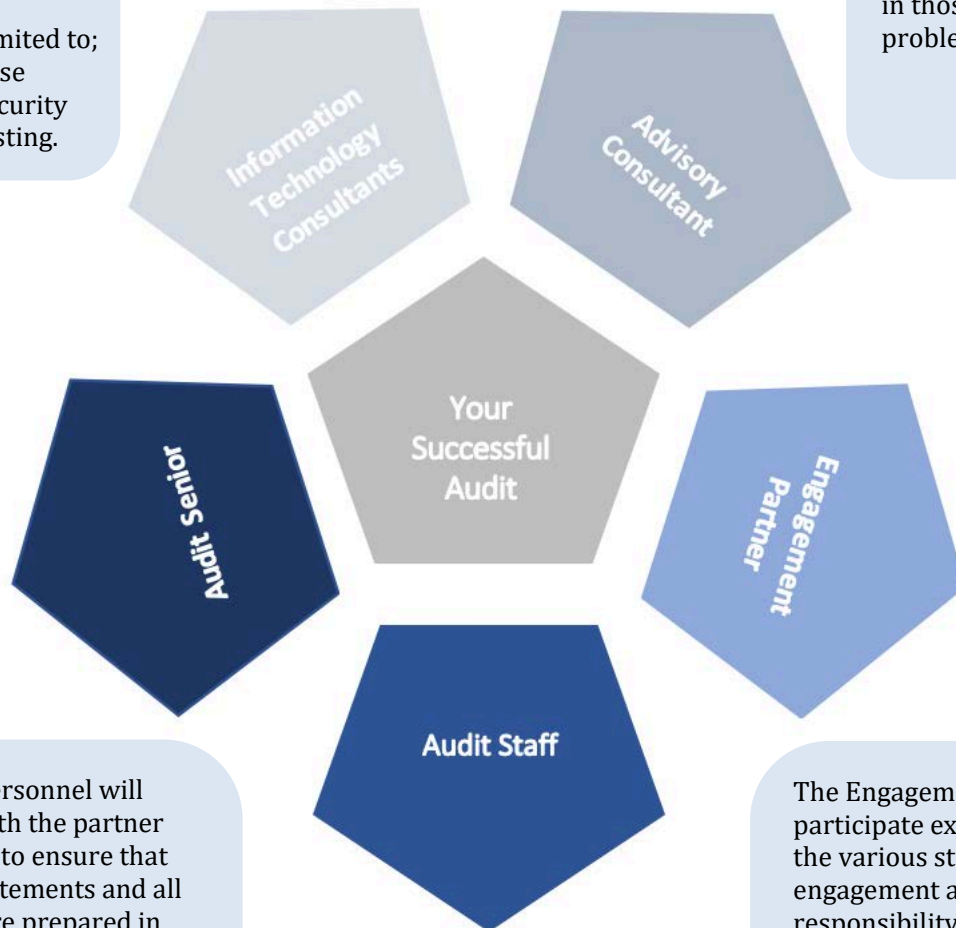
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

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

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

66
25
91 (includes of 4 hours of Ethics CPE)

Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)
Master of Accounting
Florida Atlantic University (2003)
Bachelor of Arts:
Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants	FICPA State & Local Government Committee
Florida Institute of Certified Public Accountants	FGFOA Palm Beach Chapter

Professional Education (over the last two years)

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State 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, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

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

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We 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.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

<u>Year Ended September 30,</u>	<u>Fee</u>
2019	\$4,000
2020	\$4,100
2021	<u>\$4,200</u>
TOTAL (2019-2021)	<u>\$12,300</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
Florida Green Finance Authority	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓			✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓			✓	9/30
Ranger Drainage District	✓			✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓	✓	✓	✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	4	5	332	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing **Park Creek 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.**

EXHIBIT 7.

3:29 PM

01/10/20

Park Creek CDD
Open Purchase Orders Detail
As of December 31, 2019

Date	Num	Name	Memo	Qty	Rcv'd	Amount	Open Balance
Service							
GF Amenity Center							
GF Amenity Center Cleaning							
06/04/2017	OM-PC-052	H 2 Pool Services	Amenity Cleaning - extended 11/2019	12	2	4,800.00	4,000.00
06/04/2017	OM-PC-052	H 2 Pool Services	Powerwashing - extended 11/2019	12	2	3,000.00	2,500.00
Total GF Amenity Center Cleaning				24	4	7,800.00	6,500.00
GF Pest Control							
06/22/2018	OMPCDPFG021	Earth Tech Property Solutions	Monthly pest prevention service - extended 11/2019	12	3	1,440.00	1,080.00
Total GF Pest Control				12	3	1,440.00	1,080.00
GF Pool Maintenance							
06/04/2017	OM-PC-052	H 2 Pool Services	Pool Maintenance - extended 11/2019	12	2	10,800.00	9,000.00
Total GF Pool Maintenance				12	2	10,800.00	9,000.00
Total GF Amenity Center				48	9	20,040.00	16,580.00
GF Physical Environment							
GF Environmental Mitigation							
06/06/2018	OM-PC-075	HAMILTON ENGINEERING & SURVEYING, INC	Drainage & Grading Plan to Stabilize Creek	1	0	2,500.00	2,500.00
Total GF Environmental Mitigation				1	0	2,500.00	2,500.00
GF Irrigation							
12/02/2018	OMPCDPFG045	ALL AMERICAN LAWN & TREE SPECIALIST, INC	November service call, parts, labor	1	0	499.19	499.19
Total GF Irrigation				1	0	499.19	499.19
GF Landscape Maintenance							
06/27/2017	OM-PC-067	ALL AMERICAN LAWN & TREE SPECIALIST, INC	Landscape Maint - Monthly	24	16	187,368.00	62,456.00
10/31/2017	OMPCDPFG007	ALL AMERICAN LAWN & TREE SPECIALIST, INC	Bush Hog	24	15	9,480.00	3,555.00
Total GF Landscape Maintenance				48	31	196,848.00	66,011.00
GF Landscape Phase 3							
07/19/2018	OMPCDPFG036	ALL AMERICAN LAWN & TREE SPECIALIST, INC	Pond Mowing	24	15	26,400.00	9,900.00
Total GF Landscape Phase 3				24	15	26,400.00	9,900.00
GF Landscape Replacements							
09/06/2017	OM-PC-062	ALL AMERICAN LAWN & TREE SPECIALIST, INC	Remove Palm Trees/Stump Grinding	1	0	3,115.00	3,115.00
Total GF Landscape Replacements				1	0	3,115.00	3,115.00
GF Misc. Field Expense							
09/06/2017	OM-PC-062	ALL AMERICAN LAWN & TREE SPECIALIST, INC	Fix Pavers	1	0	3,675.00	3,675.00
Total GF Misc. Field Expense				1	0	3,675.00	3,675.00
GF Pet Waste Removal							
11/13/2017	OM-PC-069	Poop 911	Pet Waste Removal	12	2	3,811.56	3,176.30
Total GF Pet Waste Removal				12	2	3,811.56	3,176.30
GF Pond Maintenance							
11/05/2019	OMPCDPFG086	Solitude Lake Management	Fountain Maintenance services	2	1	958.00	479.00
Total GF Pond Maintenance				2	1	958.00	479.00
GF Security							
10/12/2017	OM-PC-001b	Critical Intervention Services Inc	CCTV Monitoring	12	11	3,600.00	300.00
Total GF Security				12	11	3,600.00	300.00

3:29 PM
01/10/20

Park Creek CDD
Open Purchase Orders Detail
As of December 31, 2019

Date	Num	Name	Memo	Qty	Rcv'd	Amount	Open Balance
GF Security Patrol							
04/15/2019	OMPCDPFG061	Security Elite Agency Inc.	security guard services	12	4	48,816.00	32,544.00
Total GF Security Patrol				12	4	48,816.00	32,544.00
Total GF Physical Environment				114	64	290,222.75	122,199.49
GF Unbudgeted Expenditures							
07/08/2019	OMPCDPFG070	Sarasota Patio Furniture Repair	furniture repairs (5/10 invoice)	1	0	3,585.00	3,585.00
Total GF Unbudgeted Expenditures				1	0	3,585.00	3,585.00
Total Service				163	73	313,847.75	142,364.49
TOTAL				163	73	313,847.75	142,364.49