



# Park Creek Community Development District

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Dreama Long, Chairman

Vinoo Naidu, Vice Chairman

Ryan Watkins, Assistant Secretary

Mark Savino, Assistant Secretary

Daniel Hilburn, Assistant Secretary

March 9, 2022

# AGENDA

# Park Creek Community Development District

## Agenda

Tuesday  
March 9, 2023  
6:00 p.m.

Fairfield Inn & Suites  
10743 Big Bend Road  
Riverview, FL 33579

Zoom Link: <https://us06web.zoom.us/j/9564962978>  
Meeting ID: 956 496 2978  
Passcode: 516708

Seat 5: - AS - Ryan Watkins	
Seat 4: - VC - Vinoo Naidu	
Seat 1: - C - Dreama Long	
Seat 2: - AS - Daniel Hilburn	
Seat 3: - AS - Mark Savino	

### Audit Committee Meeting

- I. Roll Call
- II. Review & Ranking of Audit Proposals
- III. Other Business
- IV. Adjournment

### Board of Supervisors Meeting

- I. Roll Call
- II. Supervisors Requests & Audience Comments on Specific Items on the Agenda (Audience Comments Limited to 3 Minutes per Person)
- III. Approval of Minutes of the January 12, 2023 Meeting
- IV. Report of Audit Committee's Recommendation
  - A. Berger, Toombs, Elam, Gaines & Frank
  - B. Grau & Associates
  - C. DiBartolomeo, McBee, Hartley & Barnes
- V. Staff Reports
  - A. Attorney
  - B. District Engineer
    1. Consideration of Cornerstone Proposal to Repair & Modify the Nature Walk
    2. Consideration of Kearney Companies Proposal to Repair to Community Retaining Wall

C. Field Manager

1. Report
2. Consideration of Florida Patio Furniture Proposal to Resling Chairs at Amenity Center
3. Consideration of Proposals for Mulch
  - i. Cardinal Landscaping
  - ii. American Mulch
4. Consideration of GMS Proposal to Pressure Wash Fencing Along Tucker Jones Road

D. District Manager

1. Discussion of Resident Reimbursement

VI. Financial Reports

A. Approval of Check Registers

1. January 2023
2. February 2023

B. Balance Sheet & Income Statement

C. Special Assessment Receipt Schedule

VII. Supervisors Requests and General Audience Comments

VIII. Next Regularly Scheduled Meeting is April 8, 2023 at 6:00 p.m. at Fairfield Inn & Suites, Riverview

IX. Adjournment

***Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: [parkcreekcdd.org](http://parkcreekcdd.org)***

# MINUTES

**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, **January 12, 2023** at 6:00 p.m. at the Fairfield Inn & Suites Tampa Riverview, 10743 Big Bend Road, Riverview, Florida.

Present and constituting a quorum were:

Dreama Long  
Vino Naidu  
Daniel Hilburn  
Mark Savino  
Ryan Watkins

Chairman  
Vice Chairman  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also Present were:

Jason Greenwood  
Vivek Babbar *by Zoom*  
John Monahan *by Zoom*  
Tonja Stewart *by Zoom*

District Manager, GMS  
District Counsel, Straley Robin Vericker  
GMS  
District Engineer

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Greenwood called the meeting to order and called the roll. Five Supervisors were present at the meeting constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Supervisors Requests and  
Audience Comments on Specific  
Items on the Agenda**

- **Supervisors Requests**  
There were no Supervisor requests.

- **Audience Comments**

Mr. Greenwood stated for the record that there were no audience members present on Zoom or in person at the meeting.

### **THIRD ORDER OF BUSINESS**

#### **Approval of Minutes of December 13, 2022 Meeting**

Mr. Greenwood presented the meeting minutes from the December 13, 2022 meeting and asked for any comments or corrections from the Board members. The Board had no changes to the minutes.

On MOTION by Mr. Hilburn, seconded by Mr. Savino, with all in favor, the Minutes of the December 13, 2022 Meeting, were approved.
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### **FOURTH ORDER OF BUSINESS**

#### **Staff Reports**

##### **A. Attorney**

Mr. Babbar didn't have any follow-up items from the last Board meeting and had nothing new to report and offered to answer any questions.

##### **B. District Engineer**

###### **1. Discussion of Updates to the Trail**

Ms. Stewart stated that they had met with Cornerstone on site to walk the trail and there hasn't been much change to the washout to when this discussion started a year ago. A main concern is there is very limited path for access and very little width for repair work and equipment. Cornerstone proposed to leave it as a natural type of trail as opposed to a concrete pedestrian trail due to the belief that it will be difficult to get concrete back there. They would leave the worst area with rope and signage of "Do Not Enter" and reroute the mulch path so it's a more flat and stable condition that could be utilized without having to go through the trouble and labor of removing the old path or trying to create a new concrete path. Moving in that direction would cost approximately \$17,989.00. It is advised that the area would be cleaned up and mowed to monitor the area and keep it maintained.

Mr. Naidu suggested a gravel path as instead of pine bark. Ms. Stewart will follow up with the contractor to see if there is an option for gravel. Ms. Stewart did add that she wasn't sure there was still a need for a geotechnical engineer because the area seems to be stable, but they can follow up on that and it would cost a few thousand dollars. It is important to expose the creek to monitor its condition over time and Mr. Sheppard was going to talk to Cardinal to provide the services of getting it cleaned up and keeping it maintained as part of the landscaping services. Mr. Greenwood stated that if this were to be approved, it would be in three steps, and he suggested that they get all the proposals in line and bring it back for approval when it is ready. The discussion continued between staff and the Board to clarify details and to make sure everyone understood what the proposal would look like. The Board did request that proposals be ready for final decision making by the next regularly scheduled meeting which is in March.

Mr. Greenwood asked District counsel advice about reaching out to the small number of residents that will be asked to help minimize the downspout. Mr. Babar noted that it would probably make more sense of a letter coming from the HOA instead of the CDD as long as the HOA is willing. If they are not willing the CDD can draft a letter, but they will allow for language that the HOA would have to have approval. Mr. Naidu plans to talk to the residents personally.

## **C. Field Manager**

### **1. Report**

Mr. Sheppard was not present but communicated with Mr. Greenwood and stated that the bridge repair is complete along with the ceiling in the women's restroom. The address sign has been installed at the amenity center. Mr. Naidu added that the amenity center parking has been repaved and stained. Mr. Naidu also noted that there is a tree that will need to be removed and will send an email addressing the issue.

### **2. Consideration of Proposals for Playground Mulch (to be provided under separate cover)**

#### **i. Cardinal Landscaping**

#### **ii. American Mulch**

Mr. Greenwood noted that they are still unable to get the amount needed for the rubber material for the playground due to a shortage. The Board would like to keep the



rubber mulch in mind for the future whenever that can be an option because redoing the traditional mulch every year or so is an unwanted cost. The proposals were not provided under separate cover because they were unable to acquire the material to give a quote. The Board decide to assign Mr. Savino the responsibility of deciding when the most cost-effective proposal does come in. Mr. Greenwood wanted to communicate that the last time they looked at rubber versus pine bark mulch was several thousand dollars more.

On MOTION by Mr. Naidu, seconded by Mr. Savino, with all in favor, Moving Forward with the Most Cost-Effective Pine Bark or Wood Mulch Option and Allowing Mark Savino Authority to Decide, was approved.

#### **D. District Manager**

Mr. Greenwood noted there was a violation from the County about a commercial vehicle being parked in an unauthorized area. Mr. Greenwood is looking into it and will give more information when he has it. There was no cost associated with the violation at this time.

### **FIFTH ORDER OF BUSINESS**

### **Financial Reports**

#### **A. Approval of Check Register**

Mr. Greenwood presented the check register and asked for any questions from the Board. There being none, he asked for a motion of approval.

On MOTION by Ms. Long, seconded by Mr. Savino, with all in favor, the Check Register, was approved.

#### **B. Balance Sheet & Income Statement**

There were no further questions.

#### **C. Special Assessment Receipt Schedule**

There were no further questions.

## **SIXTH ORDER OF BUSINESS**

### **Supervisors Requests and General Audience Comments**

#### **Supervisors Requests**

- Mr. Naidu wants to come up with a system for possible changing orders involving the trail for speedy approval and assigning a Board member to do that.
- Mr. Naidu noted that the HOA submitted a request from the social committee for uses of CDD property, the first event which is fitness walk in the neighborhood, should be sent back as not approved because it has nothing to do with the CDD or use of CDD property.
- The Board discussed the different events being requested by the social committee and noted that none of the events are after hours.

On MOTION by Mr. Naidu, seconded by Mr. Hilburn, with all in favor, Adding Adult Bingo Night to Community Events and Approving Events Presented Disregarding the First Event, was approved.

#### **Audience Comments**

No audience members were present for comments.

## **SEVENTH ORDER OF BUSINESS**

**Next Regularly Scheduled  
Meeting is March 9, 2023 at 6:00  
p.m. at Fairfield Inn & Suites,  
Riverview**

Mr. Greenwood reported that the next regularly scheduled meeting will be held on March 9, 2023 at 6:00 p.m.

## **EIGHTH ORDER OF BUSINESS**

### **Adjournment**

Mr. Greenwood asked for a motion to adjourn the meeting.

On MOTION by Mr. Hilburn, seconded by Mr. Savino, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## SECTION IV

# SECTION A

**PARK CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

December 30, 2022

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

December 30, 2022

Park Creek Community Development District  
Governmental Management Services, LLC  
4530 Eagle Falls Place  
Tampa, FL 33619

Dear District Manager:

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

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

## **Experience**

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





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

Park Creek Community Development District  
December 30, 2022

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

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

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

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

Very truly yours,

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

## PROFILE OF THE PROPOSER

### Description and History of Audit Firm

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

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

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

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

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

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

## Professional Staff Resources

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

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

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

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

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

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

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

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

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

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

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

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

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

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

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

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

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

## **GOVERNMENTAL AUDITING EXPERIENCE**

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

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

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

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

## **Continuing Professional Education**

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

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

### Quality Control Program

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### References

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

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

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

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

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

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

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

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

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

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

### Counties

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

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

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

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

### Special Districts

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

### Schools and Colleges

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

### State and County Agencies

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

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$4,115 for the years ended September 30, 2022 and 2023, \$4,320 for the year ended September 30, 2024, and \$4,450 for the years ended September 30, 2025 and 2026. The fee is contingent upon the financial records and accounting systems of Park Creek Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

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

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Park Creek Community Development District as of September 30, 2022, 2023, 2024, 2025, and 2026. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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



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

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 41 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

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

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

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

Director

**Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **Education**

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

#### **Registrations**

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

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

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

#### **Professional Experience**

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

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

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

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

Accounting and Audit Principal

### **Continuing Professional Education**

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Manager – 30 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Manager

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

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

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

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

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

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

#### **Continuing Professional Education**

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

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

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

### **Matthew Gonano, CPA**

Senior Staff Accountant – 10 years

#### **Education**

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

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

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

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

**Paul Daly**

Staff Accountant – 9 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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



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

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

### **Melissa Marlin, CPA**

Senior Staff Accountant – 9 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

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

### **Bryan Snyder**

Staff Accountant – 8 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

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

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

### **Maritza Stonebraker, CPA**

Senior Accountant – 7 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

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

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 9 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

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

### **Sean Stanton, CPA**

Staff Accountant – 5 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

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

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

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

### **Tifanee Terrell**

Staff Accountant – 2 years

#### **Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

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

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

### **Dylan Dixon**

Staff Accountant – 1 year

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

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

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

**Maurice Wally**  
Staff Accountant

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

- ◆ Mr. Wally is currently enrolled at Indian River State College and will complete his degree in December 2022.
- ◆ Mr. Wally participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Wally is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



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

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

**Brennen Moore**

Staff Accountant

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

- ◆ Mr. Moore is currently enrolled at Indian River State College and will complete his bachelor's degree in spring of 2023.
- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Moore is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

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

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

### **Jordan Wood**

Staff Accountant

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



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

### Report on the Firm's System of Quality Control

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

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs, PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, 10/30/2019 email: [info@baggettcpa.com](mailto:info@baggettcpa.com)

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

# SECTION B



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **PARK CREEK**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: December 30, 2022  
5:00PM

**Submitted to:**

Park Creek  
Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

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**Submitted by:**

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

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**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

December 30, 2022

Park Creek Community Development District  
c/o District Manager  
219 East Livingston Street  
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) 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. 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](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau



# Firm Qualifications



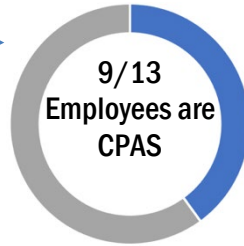
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
10 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**

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



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

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

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. 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.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

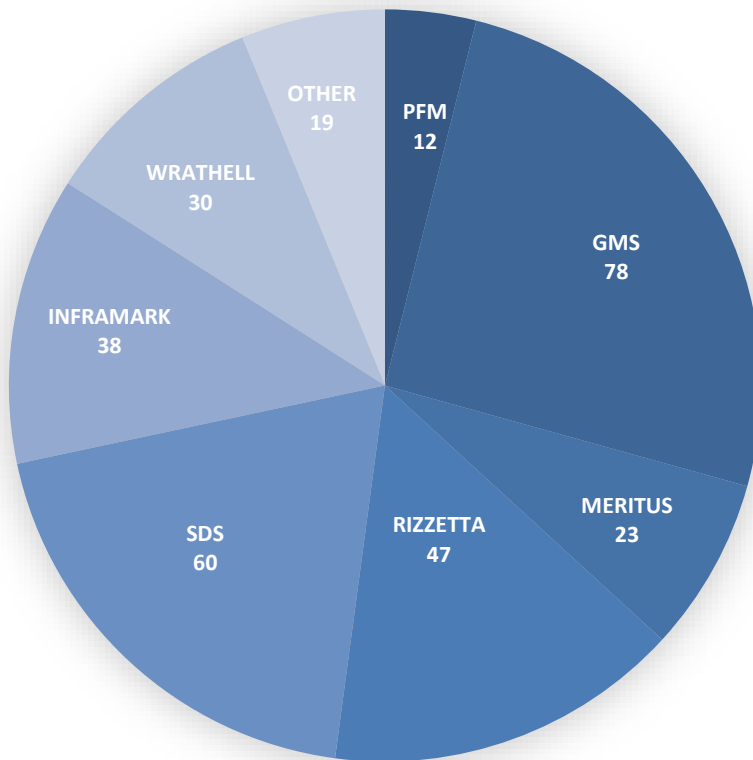
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

# **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:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*47 hours; Accounting,*

*Auditing and Other:*

*58 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."

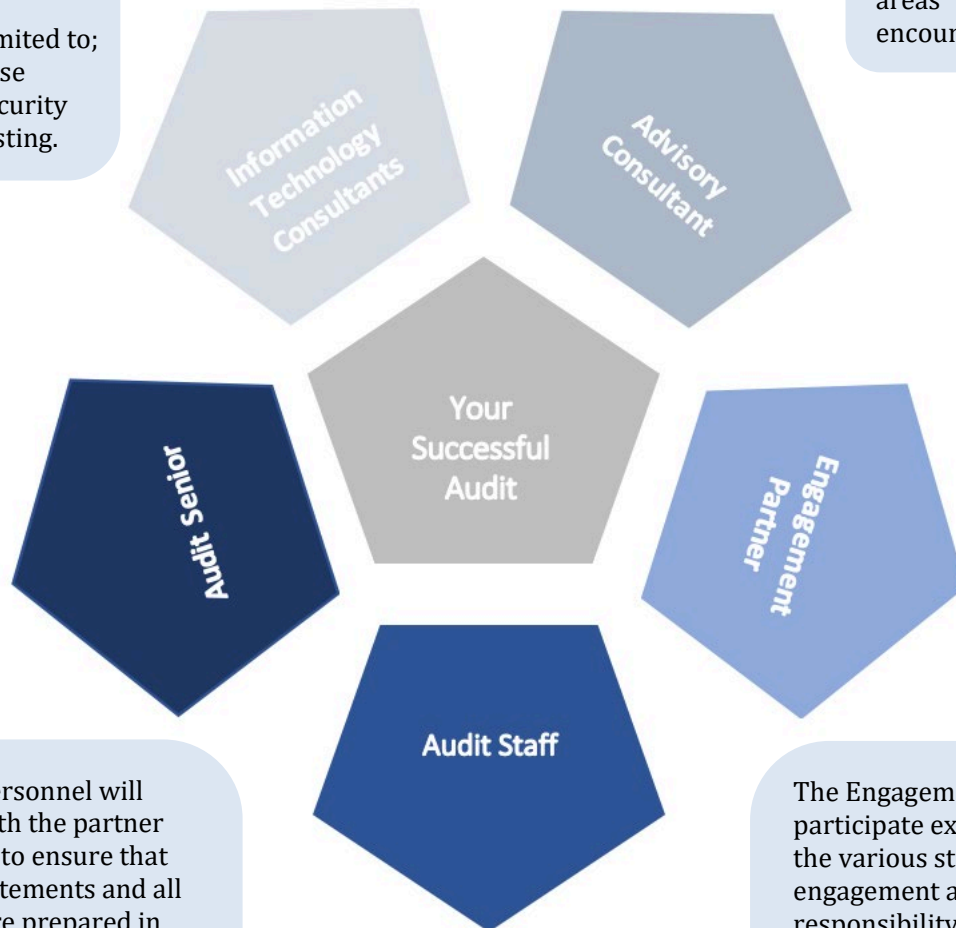
-Racquel McIntosh

## **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](mailto: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

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North 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)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



## Racquel C. McIntosh, CPA

### Partner

Contact : [rmcintosh@graucpa.com](mailto: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

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#### 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  
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

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

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

47

58

105 (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

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

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### Two Creeks Community Development District

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

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### Journey's End Community Development District

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

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# **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 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.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$3,400
2023	\$3,500
2024	\$3,600
2025	\$3,700
2026	<u>\$3,800</u>
<b>TOTAL (2022-2026)</b>	<b><u>\$18,000</u></b>

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



# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito 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 Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control 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
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

## **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](http://www.graucpa.com).**

# SECTION C

# **Park Creek Community Development District**

<b>Proposer</b>
-----------------

**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.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. 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 signature is written in a cursive, flowing style.

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)

**Christine Kenny, CPA** – Senior (resume attached)

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 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 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 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

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special 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.
- 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 and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American 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	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

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

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
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							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
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 FIVE YEARS**

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

September 30, 2022	\$ 3,250
September 30, 2023	\$ 3,450
September 30, 2024	\$ 3,600
September 30, 2025	\$ 3,750
September 30, 2026	\$ 3,850

In years of new debt issuance fees may be adjusted based on review with management.



# SECTION V

# SECTION B

# SECTION 1

## CONSTRUCTION SERVICES PROPOSAL

**TO:** **Park Creek Community Development District**  
c/o Jason Greenwood, District Manager  
Governmental Management Services  
4530 Eagle Falls Place  
Tampa, Florida 33619

**FROM:** Michelle Rairigh-Meza  
**Cornerstone Solutions Group**

**DATE:** January 6, 2023

**SUBJECT:** Park Creek Nature Walk Repairs and Modifications

Cornerstone proposes to furnish all labor, materials, equipment and supervision necessary to provide, as an independent contractor, the following described work:

This proposal is based on the construction documents referenced above.

Item	Description	Unit	Cost
	<i>Furnish all material, labor, equipment, hauling, clean up and supervision to complete necessary repairs to (5) five designated areas in various stages of decline due to erosion and washout located along community nature concrete walking path on North property line. Install wood posts and rope barricade along existing abandoned concrete sidewalk. Create new (6') six foot wide pine bark walking path with commercial plastic edging and weedmat underlayment.</i>	1	\$ 17,989.00
	<i>Includes all scheduling, transporting, unloading, relocating of clean backfill material, soil stabilization material (geogrid) and Bahia sod installation at designated eroded/washouts areas noted on walkthrough. Pine bark walking path installation, sod removal, weed mat installation and commercial plastic border. Installation of wood post with rope barricades along abandoned sidewalk area only.</i>		
	<i>Due to limited staging areas available all backfill material will be staged in community clubhouse roundabout island. Machine access only located between 10325 &amp; 10401 Riverdale Rise Drive. Due to existing heavy vegetation with a large tree canopy and no irrigation Bahia sod can not be warranted. Sod and irrigation repairs in staging area not included.</i>		
			<b>\$ 17,989.00</b>

### Clarifications:

Price is based on regular working hours (no nights or weekends)

Price is for work listed above. Any other work will be subject to change order.

Price does not include any Hazardous materials testing/removal if any is discovered.

Pricing for Builder's Risk Insurance is excluded.

Pricing for Payment and Performance bond is excluded.

Price excludes directional bores, cutting or patching.

Cornerstone assumes all crossings will be provided and marked prior to all work commence.

Price excludes landscape and irrigation allowance can be included if needed upon request.

Price is based on all transformers and handholes to be within 50 feet of electrical services.

## ACCEPTANCE AND AUTHORIZATION TO PROCEED

### 1 *Pre-Payment*

The Client will make an initial payment of \$0.00 30 days prior to service commencement in order to release materials. This pre-payment shall be held by Cornerstone Solutions Group, Inc. and applied to the final invoice for the project services.

### 2 *Payment Schedule*

- 2.1 When professional services relating to the design and permitting process are performed for a fixed fee, fees shall be billed monthly for the project portion completed to the billing date. Full payment of the fixed fee associated with that permit application or deliverable shall be due to Cornerstone Solutions Group, Inc. prior to the submission of each permit application and/or deliverable to the respective governmental agency(s) or Client/Owner.
- 2.2 Client/Owner shall be billed for any additional reproduction expenses beyond what is described in the scope of work.
- 2.3 Client/Owner agrees to carefully read all billing invoices/statements and promptly notify Cornerstone Solutions Group, Inc. in writing of any claimed errors or discrepancies within fifteen (15) days from the date of the invoice/statement. If Cornerstone Solutions Group, Inc. does not hear from Client in writing, it is presumed that Client/Owner agrees with correctness, accuracy, and fairness of the billing invoice/statement. Payment is then due within 30 days of receipt of invoices unless draw schedule above indicates other.
- 2.4 Should the scope of work be increased, Client agrees to an increase in the fee based on the increased responsibility assumed, time to be expended and liability to be incurred.
- 3 The Proposal/Agreement is open for acceptance by Client within 30 days of dated agreement on page one, after which it will be withdrawn by Cornerstone Solutions Group, Inc. and may be subject to re-negotiation.
- 4 If Engineering Services are to be provided, Cornerstone Solutions Group will provide, through an agreement with a licensed engineer, structural engineering for the project.
- 5 The Proposal/Agreement satisfactory sets forth Client's entire understanding of the agreement. Please sign the enclosed copy of this agreement in the scope provided and return it to Cornerstone Solutions Group, Inc. as authorization to proceed with the work.

### 6 CHAPTER 588 NOTICE OF CLAIM

CHAPTER 588, FLORIDA STATUTES, CONTAINS IMPORTANT REQUIREMENTS YOU MUST FOLLOW BEFORE YOU MAY BRING ANY LEGAL ACTION FOR AN ALLEGED CONSTRUCTION DEFECT. SIXTY DAYS BEFORE YOU BRING ANY LEGAL ACTION, YOU MUST DELIVER TO THE OTHER PARTY TO THIS CONTRACT A WRITTEN NOTICE REFERRING TO CHAPTER 588, OF ANY CONSTRUCTION CONDITIONS YOU ALLEGE ARE DEFECTIVE AND PROVIDE SUCH PERSON THE OPPORTUNITY TO INSPECT THE ALLEGED CONSTRUCTION DEFECTS. YOU ARE NOT OBLIGATED TO ACCEPT ANY OFFER WHICH MAY BE MADE. THERE ARE STRICT DEADLINES AND PROCEDURES UNDER THIS FLORIDA LAW WHICH MUST BE MET AND FOLLOWED TO PROTECT YOUR INTERESTS.

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above in accordance with the attached Cornerstone Solutions Group, Inc. Business Terms and Conditions. I also acknowledge that I have read, understand and agree to the Cornerstone Solutions Group, Inc. Business Terms and Conditions attached hereto and made a part of this Agreement. I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

Accepted this \_\_\_\_\_ day of \_\_\_\_\_ 2023

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*Signature*

---

*Print Name and Title*

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*Representing (Name of Firm)*

# SECTION 2



# THE KEARNEY COMPANIES, LLC

9625 Wes Kearney Way , Riverview, FL 33578

Office (813) 421-6601

Fax (813) 421-6701

Underground Utilities

Site Development

## PROPOSAL

**CLIENT:** PARK CREEK COMMUNITY DEVELOPMENT DISTRICT  
C/O GOVERNMENTAL MANAGEMENT SERVICES  
4530 EAGLE FALLS PLACE  
TAMPA, FL 33619

**PROJECT:** PARK CREEK DEVELOPMENT

**ATTN:** TONYA STEWART P.E.  
CLAYTON SMITH

**RE:** WALL/SLOPE REPAIR

Date: 3/1/2023

Item	Description	Quantity	Unit	Amount	Total
1	BAGGED RIP-RAP MIX	25	EA	\$ 15.00	\$ 375.00
2	#3 REBAR REINFORCEMENT	1	EA	\$ 25.00	\$ 25.00
3	EXCAVATABLE FLOWABLE FILL	5	CY	\$ 500.00	\$ 2,500.00
4	FLOWABLE FILL PUMP APPARATUS	0.5	DAY	\$ 2,000.00	\$ 1,000.00
5	FOREMAN/CREW	2	DAY	\$ 2,000.00	\$ 4,000.00
6	MOBILIZATION	1	LS	\$ 2,500.00	\$ 2,500.00
7	DEBRIS REMOVAL/DISPOSAL	1	LS	\$ 1,200.00	\$ 1,200.00
				<b>TOTAL:</b>	<b>\$ 11,600.00</b>

ACCEPTABLE TO:

The Kearney Companies, LLC, Jim Nieradka

Engineer

Owner

DATE: 01-Mar-23

DATE:

DATE:

# SECTION C



# SECTION 1



# Park Creek CDD

## Field Management Report



Mar 9<sup>th</sup>, 2022  
Mick Sheppard  
Field Manager  
GMS

# Completed

## Message Center



- + Message center was moved closer to the amenity per board request.
- + Also painted it with black, rust prevention paint.
- + We will monitor going forward.

## County Erosion

- + Erosion repair has been filled and has kept up well.
- + We have not been updated on a final culvert repair date.





# Completed

## Playground Mulch Install



- ✚ Providing proposals for the playground mulch install.
- ✚ One will be provided under separate cover.

## Address Sign Install

- ✚ Address sign has been installed at the amenity.
- ✚ We will monitor this going forward.



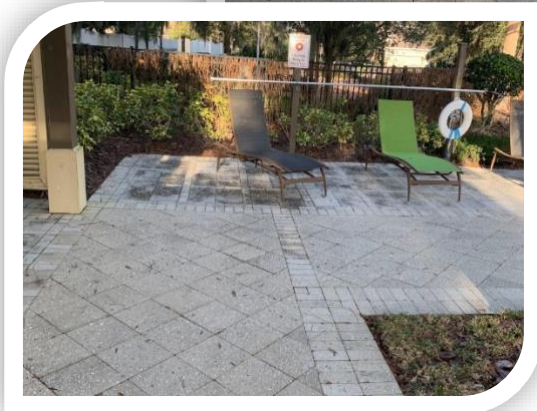
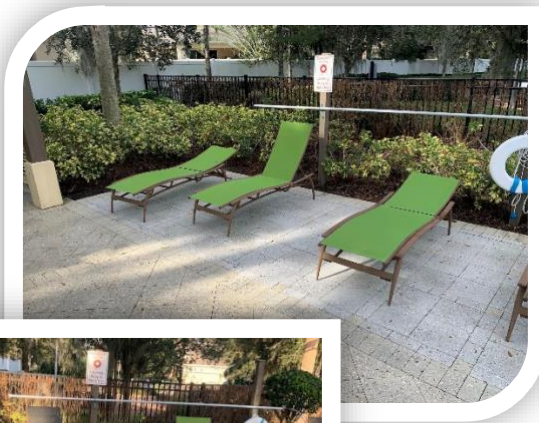
# Completed

## Bench Install



✚ Benches around the community have been replaced and installed.

## Pool Deck Pressure Washing



✚ Pool deck has been pressure washed and cleaned up.

✚ Next step is sealing the pavers.

# In Progress

## Culvert Pipe Repair

- + Culvert pipe replacement workorder has been made and county will be updating us on a completion date.
- + County is labeling it as an emergency situation.
- + Following up on this.



## Pergola Sealing



- + Pergola installation vendor is scheduled to have them sealed mid-march per their schedule.
- + Once we are updated, we will let the board know.



# In Progress

## Front Entrance Pressure Washing

- + Front entrance to the amenity center needs pressure washed.
- + Scheduling the maintenance crew to complete this.



## Vinyl Fencing Installation



- + Project is being scheduled for after the holidays.
- + Vendor has the supplies for this to be completed.

# Upcoming Projects

## Landscaping Enhancements

- ✚ Landscaping enhancements throughout the community have been brought up to the landscaper.
- ✚ Obtaining ideas from new landscapers for around the main common areas.



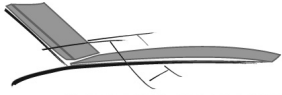


# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 813-408-0511, or by email at [msheppard@gmscfl.com](mailto:msheppard@gmscfl.com). Thank you.

Respectfully,  
Mick Sheppard

# SECTION 2

**FLORIDA PATIO FURNITURE INC.**

Florida Patio Furniture Inc.  
506 8th St W  
Palmetto, FL 34221

# Invoice

Date	Invoice #
1/20/2023	70570

Bill To
Park Creek CDD John Monahan C/O Park Creek (813) 344-4844-office jmonahan@gms-tampa.com

Ship To
Park Creek CDD 10316 RIVERDALE RISE DR RIVERVIEW, FL 33578 Sharyn Henning - 954-721-8681 X205 shenning@gmssf.com

P.O. No.	Terms	Due Date	Rep	Ship Date	Ship Via	FOB
Park Creek CDD	50%DN Bal due up...	1/20/2023	Derek	1/20/2023	Our Truck	Palmetto

Qty	Item	Description	Rate	Amount
21	Resling	Resling Only CHaise Lounges, Check Welds, Glides and Hardware SLING: Snappy	138.00	2,898.00T
6	Resling	Resling Only Dining CHair, Check ALI Welds, Glides and Hardware SLING: Limelight	92.00	552.00T
	Freight	Shipping Charge Includes Pick up and Delivery John Jonathan C/O Park Creek (813) 344-4844-office Jonathan@gams-Tampa	100.00	100.00

Thank you for your business.

**Subtotal** \$3,550.00

**Sales Tax (0.0%)** \$0.00

**Total** \$3,550.00

**Payments/Credits** \$0.00

**Balance Due** \$3,550.00

Phone #	Fax #	E-mail	Web Site
941-722-5643	941-723-9223	info@floridapatio.net	http://www.floridapatio.net

# SECTION 3

# SECTION i

# Cardinal Landscaping Services of Tampa

817 E. Okaloosa Ave.  
Tampa, FL 33604

## Estimate

Date	Estimate #
2/7/2023	11576

Name / Address
Park Creek CDD Mr. Mick sheppard 4530 Eagle Falls PL Tampa, FL 33619

Property Serviced
Park Creek CDD Mr. Mick sheppard 4530 Eagle Falls PL Tampa, FL 33619

Item	Description	Qty	Rate	Total
Playground Mulch	Playground mulch is designed to have a certain amount of shock absorption. Our playground mulch is made of sustainable sourced cedar wood that is naturally rot and insect resistant. It has a light brown coloration that does not retain most of the Sun's heat.	50	80.00	4,000.00
<b>Total</b>				\$4,000.00

Phone #	Fax #
813-915-9696	813-915-9695

Web Site
<a href="http://www.cardinallandscape.com">www.cardinallandscape.com</a>

## SECTION ii

## American Mulch &amp; Soil, LLC

13838 Hays Rd.  
Spring Hill, FL 34610

Phone 813-443-2121  
Email: info.americanmulch@gmail.com

# Estimate

Date	Estimate #
3/2/2023	2049

Name / Address
Park Creek CDD c/o GMS - Tampa, FL, LLC 4530 Eagle Falls Place Tampa, FL 33619

Ship To
Park Creek 10316 Riverdale Rise Dr. Riverview, FL 33578

Rep	P.O. No.	Terms	Due Date	Ordered By
SD		Cash Up front	3/2/2023	Mick

Description	Qty	U/M	Rate	Total
EWf Playground Mulch	50		49.00	2,450.00
Fuel Surcharge	50		2.00	100.00
Bring playground to safety level & fill in fall zones.				
Contact Mick - 813-408-0511				
Quantity provided by customer. AMS will not be liable for any material shortages				
** Payment is due PRIOR to installation. Check or Credit Card made to office. 3.5% convenience fee for all credit card transactions.				
Sales Tax			0.00	0.00
ALL PRICING SUBJECT TO AVAILABILITY AT TIME OF INSTALLATION.				
An NTO will be sent for any invoice not paid within 35 days.				
All estimates valid for 30 days. Please review, sign and return to schedule installation. By signing below the undersigned is authorizing the work described above			<b>Total</b>	\$2,550.00

Please be advised that cancellations made up to 72 hours before a scheduled appointment via email or text will be processed without a penalty. Cancellations made 24 hours or less before an appointment will be subject to a charge of \$750.00. Any appointments where our technicians are unable to access the property, are turned away, or the wrong product was ordered will incur a mobilization fee. Properties located 40 miles or less from our facility will incur a fee of \$500, properties over 40 miles will incur a fee of \$750 plus an additional \$5.00 per mile over 40 miles. If AMS cancels an appointment with less than 72 hours notice, a new appointment will be scheduled without penalty to the client, subject to availability.



# SECTION 4



**Governmental  
Management Services, LLC**  
*Central Florida*

Maintenance Services

Phone: 813-408-0511

Email:  
msheppard@gmscfl.co

TO: Park Creek CDD	Prepared By: Governmental Management Services- CF, LLC 4530 Eagle Falls Pl Tampa, FL 33619
<b>Job name and Description</b>	
Pressure washing a total of 2055 ft of white vinyl fencing along Tucker Jones Rd. Same solution will be used for this to be completed and we will remove any debris or trees leaning on the fence.	

Qty	Description	Unit Price	Line Total
20	Labor	\$47.50	\$950.00
2	Mobilization	\$65.00	\$130.00
	Equipment	\$400.00	\$400.00
	Materials	\$55	\$55.00
Total Due:			\$1,535.00

All proposals are valid for 30 days from date of completion.

Thank You!

Client: \_\_\_\_\_

# SECTION VI

# SECTION A

# SECTION 1

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Summary of Invoices**

February 14, 2023

Fund	Date	Check No.'s	Amount
<b>REGIONS BANK</b>			
<i>General</i>	1/03/23	265-271	\$387,278.18
<i>General</i>	1/17/23	272-278	\$11,975.29
<b>Total Invoices for Approval</b>			<b>\$399,253.47</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/03/23	00012	1/01/23 10056	202301 320-57200-34500		*	39.00	
			BRIVO ONAIR TIER 1				
		1/01/23 10058	202301 320-57200-34500		*	102.00	
			EAGLE EYE VMS HD				
			COMPLETE IT. SERVICE & SOLUTIONS				141.00 000265
1/03/23	00016	12/30/22 2022-327	202212 320-53900-46804		*	175.00	
			CLEAN/MAINT-FOUNTAIN				
			FLORIDA FOUNTAINS & EQUIPMENT, LLC				175.00 000266
1/03/23	00047	12/29/22 122922	202212 320-53900-52005		*	3,050.00	
			BALANCE-HOLIDAY LIGHTING				
			ILLUMINATIONS HOLIDAY LIGHTING				3,050.00 000267
1/03/23	00034	1/03/23 010323	202301 300-20700-10000		*	172,444.42	
			TXFER DS TAX RECEIPTS				
			PARK CREEK CDD				172,444.42 000268
1/03/23	00035	1/03/23 010323	202301 300-20700-10000		*	206,934.01	
			TXFER DS TAX RECEIPTS				
			PARK CREEK CDD				206,934.01 000269
1/03/23	00005	12/29/22 22485	202212 310-51300-31500		*	978.00	
			LEGAL FEES THRU 12/15/22				
			STRALEY ROBIN VERICKER				978.00 000270
1/03/23	00025	9/23/22 6670017	202210 310-51300-32300		*	3,555.75	
			SERIES 2014 TRUSTEE FEES				
			U.S. BANK				3,555.75 000271
1/17/23	00037	1/04/23 15468	202301 320-53900-46205		*	1,050.00	
			4" ANNUALS				
			CARDINAL LANDSCAPING SERVICES TAMPA				1,050.00 000272
1/17/23	00040	9/30/22 2	202211 310-51300-31300		*	100.00	
			SERIES 2013A-1				
			DISCLOSURE SERVICES LLC				100.00 000273
1/17/23	00002	1/04/23 27	202301 310-51300-34000		*	3,166.67	
			MANAGEMENT FEES JAN23				
		1/04/23 27	202301 320-53900-34000		*	625.00	
			FIELD MGMT JAN23				
		1/04/23 27	202301 320-57200-34000		*	2,427.00	
			FACILITY MGMT JAN23				
			GOVERNMENTAL MANAGEMENT SERVICES-				6,218.67 000274
			PKCK PARK CREEK				
			SHENNING				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
1/17/23	00014	1/01/23 2277	202301 320-57200-45300		*	900.00	
			POOL MAINT JAN23				
		1/01/23 2277	202301 320-57200-46000		*	650.00	
			JANITORIAL & POWERWASHING				
			H2 POOL SERVICE				1,550.00 000275
1/17/23	00018	12/27/22 6418233	202212 320-53900-46001		*	317.63	
			PET WASTE REMOVAL				
			POOP 911				317.63 000276
1/17/23	00003	1/01/23 7108B	202301 320-53900-46800		*	475.00	
			LAKE MAINT JAN23				
			SITEXAQUATICS				475.00 000277
1/17/23	00006	1/09/23 0300 JAN	202301 320-53900-43001		*	25.39	
			10601 TUCKER JONES RD				
		1/09/23 2415 JAN	202301 320-53900-43000		*	1,362.29	
			10650 PAUL CREEK WAY				
		1/09/23 2829 JAN	202301 320-57200-43000		*	876.31	
			10316 RIVEDALE RISE				
			TECO				2,263.99 000278
TOTAL FOR BANK B						399,253.47	
TOTAL FOR REGISTER						399,253.47	



# SECTION 2

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Summary of Invoices**

**March 14, 2023**

<b>Fund</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
<b>REGIONS BANK</b>			
<i>General</i>	2/6/23	279-285	\$13,445.12
<i>General</i>	2/14/23	286-288	\$7,659.81
<i>General</i>	2/22/23	289-291	\$3,152.42
<b>Total Invoices for Approval</b>			<b>\$24,257.35</b>



CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/14/23	00002	2/03/23 28	202302 310-51300-34000	MANAGEMENT FEES FEB23	*	3,166.67	
		2/03/23 28	202302 320-53900-34000	FIELD MANAGEMENT FEB23	*	625.00	
		2/03/23 28	202302 320-57200-34000	FACILITY MANAGEMENT FEB23	*	2,427.00	
GOVERNMENTAL MANAGEMENT SERVICES-							6,218.67 000287
2/14/23	00005	2/08/23 22696	202301 310-51300-31500	ATTORNEY FEES	*	494.50	
STRALEY ROBIN VERICKER							494.50 000288
2/22/23	00049	11/22/22 28595A	202211 320-53900-46804	SD 20A 2 POLE	*	375.64	
FOUNTAIN DESIGN GROUP, INC.							375.64 000289
2/22/23	00004	2/10/23 2041265	202301 310-51300-31100	ENGINEERING FEES	*	547.50	
STANTEC CONSULTING SERVICES, INC.							547.50 000290
2/22/23	00006	2/07/23 2415 FEB	202302 320-53900-43000	10650 PAUL CREEK	*	1,426.49	
		2/07/23 2829 FEB	202302 320-57200-43000	10316 RIVERDALE RISE	*	779.36	
		2/07/23 70300 FE	202302 320-53900-43001	10601 TUCKER JONES RD	*	23.43	
TECO							2,229.28 000291
TOTAL FOR BANK B						24,257.35	
TOTAL FOR REGISTER						24,257.35	

# SECTION B

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**

Unaudited Financial Statements  
as of  
February 28, 2023

Board of Supervisors Meeting  
March 14, 2023

**TABLE OF CONTENTS**

<b>I.</b>	<b><u>Financial Statements - February 28, 2023</u></b>
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<b>II.</b>	<b><u>Check Register</u></b>
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<b>III.</b>	<b><u>Special Assessment Receipts Schedule - February 28, 2023</u></b>
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**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**COMBINED BALANCE SHEET**  
February 28, 2023

	<b>Major Funds</b>		<b>Total</b>
	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Governmental Funds</b>
<b><u>ASSETS:</u></b>			
Cash - Regions Bank	\$574,155	---	\$574,155
Due from Other Funds	\$15,632	---	\$15,632
Series 2013 Investments:			
Reserve	---	\$171,556	\$171,556
Revenue	---	\$237,293	\$237,293
Prepayment	---	\$369	\$369
Series 2016 Investments:			
Reserve	---	\$206,388	\$206,388
Revenue	---	\$250,260	\$250,260
Deposits	\$6,010	---	\$6,010
<b>Total Assets</b>	<b>\$595,796</b>	<b>\$865,865</b>	<b>\$1,461,661</b>
<b><u>LIABILITIES:</u></b>			
Accounts Payable	\$9,059	---	\$9,059
Due to Other Funds	---	\$15,632	\$15,632
<b>Total Liabilities</b>	<b>\$9,059</b>	<b>\$15,632</b>	<b>\$24,691</b>
<b><u>FUND BALANCES:</u></b>			
Nonspendable:			
Deposits and prepaid items	\$6,010	---	\$6,010
Assigned to:			
Debt Service	---	\$850,233	\$850,233
Unassigned	\$580,727	---	\$580,727
<b>Total Fund Balances</b>	<b>\$586,737</b>	<b>\$850,233</b>	<b>\$1,436,970</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$595,796</b>	<b>\$865,865</b>	<b>\$1,461,661</b>



**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Period Ended February 28, 2023**

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	ACTUAL VARIANCE
<b><u>REVENUES:</u></b>				
Maintenance Assessments - Levy	\$517,083	\$497,089	\$497,089	\$0
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b><u>\$517,083</u></b>	<b><u>\$497,089</u></b>	<b><u>\$497,089</u></b>	<b><u>\$0</u></b>
<b><u>LEGISLATIVE</u></b>				
Supervisors Fees	\$12,000	\$5,000	\$3,000	\$2,000
Payroll Taxes	\$918	\$383	\$230	\$153
<b>TOTAL LEGISLATIVE</b>	<b><u>\$12,918</u></b>	<b><u>\$5,383</u></b>	<b><u>\$3,230</u></b>	<b><u>\$2,153</u></b>
<b><u>FINANCIAL &amp; ADMINISTRATIVE</u></b>				
District Manager	\$45,500	\$18,958	\$18,958	(\$0)
District Engineer	\$4,500	\$1,875	\$1,172	\$704
Attorney Fees	\$15,000	\$6,250	\$4,895	\$1,355
Trustee Fees	\$6,520	\$6,520	\$6,769	(\$249)
Dissemination	\$0	\$0	\$100	(\$100)
Auditing Services	\$4,500	\$1,875	\$0	\$1,875
Travel and Per Diem	\$50	\$21	\$0	\$21
Meeting Room Rental	\$2,400	\$1,000	\$222	\$778
Public Officials Insurance	\$31,433	\$31,433	\$21,637	\$9,796
Legal Advertising	\$3,000	\$1,250	\$1,662	(\$412)
Bank Fees	\$125	\$52	\$341	(\$289)
Payroll Services	\$835	\$348	\$189	\$159
Miscellaneous	\$500	\$208	\$0	\$208
Dues, Licenses & Fees	\$175	\$175	\$175	\$0
<b>TOTAL FINANCIAL &amp; ADMINISTRATIVE</b>	<b><u>\$114,538</u></b>	<b><u>\$69,966</u></b>	<b><u>\$56,120</u></b>	<b><u>\$13,846</u></b>
<b><u>OTHER PHYSICAL ENVIRONMENT</u></b>				
Streetpole Lighting	\$58,000	\$24,167	\$28,169	(\$4,003)
Electricity (Irrigation & Pond Pumps)	\$17,000	\$7,083	\$6,293	\$790
Landscaping Maintenance	\$104,340	\$43,475	\$38,300	\$5,175
Landscape Replenishment	\$10,000	\$4,167	\$2,780	\$1,387
Irrigation Maintenance	\$10,000	\$4,167	\$2,090	\$2,077
Landscape Replacement and Enhancement	\$23,500	\$9,792	\$0	\$9,792
Pet Waste Removal	\$3,812	\$1,588	\$1,271	\$318
Pond Maintenance	\$5,700	\$2,375	\$2,375	\$0
Security Patrol	\$24,408	\$10,170	\$12,135	(\$1,965)
Holiday Lights	\$4,000	\$4,000	\$5,350	(\$1,350)
Fountain Maintenance & Repairs	\$2,500	\$1,042	\$2,544	(\$1,503)
Field Contingency	\$20,000	\$8,333	\$10,800	(\$2,467)
<b>TOTAL OTHER PHYSICAL ENVIRONMENT</b>	<b><u>\$283,260</u></b>	<b><u>\$120,358</u></b>	<b><u>\$112,106</u></b>	<b><u>\$8,252</u></b>

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Period Ended February 28, 2023**

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 02/28/23	ACTUAL THRU 02/28/23	ACTUAL VARIANCE
<b><u>PARKS &amp; RECREATION</u></b>				
Security Cameras	\$1,692	\$705	\$705	\$0
Pool Maintenance - Contract	\$10,800	\$4,500	\$5,846	(\$1,346)
Pool Permit	\$275	\$115	\$0	\$115
Cleaning & Maintenance	\$7,800	\$3,250	\$3,469	(\$219)
Telephone/Internet	\$2,000	\$833	\$652	\$181
Electricity	\$8,000	\$3,333	\$3,658	(\$325)
Water	\$3,000	\$1,250	\$660	\$590
Pest Control	\$1,800	\$750	\$0	\$750
Refuse Service	\$1,000	\$417	\$0	\$417
Amenity Center Repairs and Maintenance	\$10,000	\$4,167	\$0	\$4,167
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$46,367</b>	<b>\$19,320</b>	<b>\$14,990</b>	<b>\$4,329</b>
<b><u>CAPITAL RESERVE</u></b>				
Capital Outlay	\$60,000	\$25,000	\$2,555	\$22,445
<b>TOTAL CAPITAL RESERVE</b>	<b>\$60,000</b>	<b>\$25,000</b>	<b>\$2,555</b>	<b>\$22,445</b>
<b>TOTAL EXPENDITURES</b>	<b>\$517,083</b>	<b>\$240,026</b>	<b>\$189,001</b>	<b>\$51,025</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$257,063</b>	<b>\$308,088</b>	<b>\$51,025</b>
FUND BALANCE - Beginning	\$0		\$278,648	
<b>FUND BALANCE - Ending</b>	<b>\$0</b>		<b>\$586,737</b>	

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**SERIES 2013**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended February 28, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 02/28/23	ACTUAL THRU 02/28/23	VARIANCE
<b><u>REVENUES:</u></b>				
Maintenance Assessments - Levy	\$173,188	\$165,339	\$165,339	\$0
Prepayments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$3,420	\$3,420
<b>TOTAL REVENUES</b>	<b><u>\$173,188</u></b>	<b><u>\$165,339</u></b>	<b><u>\$168,759</u></b>	<b><u>\$3,420</u></b>
<b><u>EXPENDITURES:</u></b>				
Interest Expense - 11/1	\$67,731	\$67,178	\$67,178	\$0
Principal Expense - 11/1	\$35,000	\$35,000	\$35,000	\$0
Interest Expense - 5/1	\$66,616	\$0	\$0	\$0
Special Call - 11/1	\$0	\$0	\$5,000	(\$5,000)
<b>TOTAL EXPENDITURES</b>	<b><u>\$169,347</u></b>	<b><u>\$102,178</u></b>	<b><u>\$107,178</u></b>	<b><u>(\$5,000)</u></b>
Excess (deficiency) of revenues over (under) expenditures	<b><u>\$3,841</u></b>	<b><u>\$63,161</u></b>	<b><u>\$61,581</u></b>	<b><u>(\$1,580)</u></b>
FUND BALANCE - Beginning	\$166,909		\$340,531	
<b>FUND BALANCE - Ending</b>	<b><u><u>\$170,750</u></u></b>		<b><u><u>\$402,112</u></u></b>	

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**SERIES 2014**

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Period Ended February 28, 2023

<b>DESCRIPTION</b>	<b>ADOPTED BUDGET</b>	<b>PRORATED THRU 02/28/23</b>	<b>ACTUAL THRU 02/28/23</b>	<b>VARIANCE</b>
<b><u>REVENUES:</u></b>				
Maintenance Assessments - Levy	\$206,388	\$198,408	\$198,408	\$0
Interest Income	\$0	\$0	\$3,722	\$3,722
<b>TOTAL REVENUES</b>	<b><u>\$206,388</u></b>	<b><u>\$198,408</u></b>	<b><u>\$202,130</u></b>	<b><u>\$3,722</u></b>
<b><u>EXPENDITURES:</u></b>				
Interest Expense - 11/1	\$72,819	\$72,819	\$72,819	\$0
Principal Expense - 11/1	\$60,000	\$60,000	\$60,000	\$0
Interest Expense - 5/1	\$71,319	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b><u>\$204,138</u></b>	<b><u>\$132,819</u></b>	<b><u>\$132,819</u></b>	<b><u>\$0</u></b>
Excess (deficiency) of revenues over (under) expenditures	<b><u>\$2,250</u></b>	<b><u>\$65,589</u></b>	<b><u>\$69,311</u></b>	<b><u>\$3,722</u></b>
FUND BALANCE - Beginning	\$169,005		\$378,810	
<b>FUND BALANCE - Ending</b>	<b><u><u>\$171,255</u></u></b>		<b><u><u>\$448,121</u></u></b>	

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**GENERAL FUND**

Statement of Revenues, Expenditures, and Changes in Fund Balance-Month by Month

		Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
<b>REVENUES:</b>														
Maintenance Assessments - Levy	\$517,083	\$ -	\$ 62,681	\$ 419,955	\$ 11,090	\$ 3,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 497,089
Interest Income	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$517,083</b>	<b>\$ -</b>	<b>\$ 62,681</b>	<b>\$ 419,955</b>	<b>\$ 11,090</b>	<b>\$ 3,363</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 497,089</b>
<b>LEGISLATIVE</b>														
Supervisors Fees	\$12,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Payroll Taxes	\$918	\$ 77	\$ -	\$ 77	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230
	<b>\$12,918</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,230</b>
<b>FINANCIAL &amp; ADMINISTRATIVE</b>														
District Manager	\$45,500	\$ 3,792	\$ 3,792	\$ 3,792	\$ 3,792	\$ 3,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,958
District Engineer	\$4,500	\$ -	\$ 208	\$ 416	\$ 548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172
Attorney Fees	\$15,000	\$ 1,730	\$ 1,693	\$ 978	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,895
Trustee Fees	\$6,520	\$ 3,806	\$ 2,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,769
Dissemination	\$0	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Auditing Services	\$4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel and Per Diem	\$50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meeting Room Rental	\$2,400	\$ -	\$ -	\$ 222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222
Public Officials Insurance	\$31,433	\$ 21,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,637
Legal Advertising	\$3,000	\$ -	\$ 769	\$ 508	\$ -	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,662
Bank Fees	\$125	\$ 27	\$ 29	\$ 31	\$ 134	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341
Payroll Services	\$835	\$ 63	\$ -	\$ 63	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189
Miscellaneous	\$500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Fees	\$175	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
	<b>\$114,538</b>	<b>\$ 31,228</b>	<b>\$ 9,554</b>	<b>\$ 6,009</b>	<b>\$ 5,030</b>	<b>\$ 4,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,120</b>
<b>OTHER PHYSICAL ENVIRONMENT</b>														
Streetpole Lighting	\$58,000	\$ 5,481	\$ 5,472	\$ 5,497	\$ 5,755	\$ 5,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,169
Electricity (Irrigation & Pond Pumps)	\$17,000	\$ 618	\$ 1,206	\$ 1,453	\$ 1,666	\$ 1,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,293
Landscaping Maintenance	\$104,340	\$ 8,500	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,300
Landscape Replenishment	\$10,000	\$ 850	\$ -	\$ -	\$ 1,050	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,780
Irrigation Maintenance	\$10,000	\$ 818	\$ -	\$ -	\$ -	\$ 1,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,090
Landscape Replacement and Enhancement	\$23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pet Waste Removal	\$3,812	\$ 318	\$ 318	\$ 318	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,271
Pond Maintenance	\$5,700	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,375
Security Patrol	\$24,408	\$ 2,427	\$ 2,427	\$ 2,427	\$ 2,427	\$ 2,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,135
Holiday Lights	\$4,000	\$ 2,300	\$ -	\$ 3,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,350
Fountain Maintenance & Repairs	\$2,500	\$ -	\$ 2,195	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,544
Field Contingency	\$20,000	\$ -	\$ 2,300	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,800
	<b>\$283,260</b>	<b>\$ 21,787</b>	<b>\$ 21,842</b>	<b>\$ 29,519</b>	<b>\$ 19,140</b>	<b>\$ 19,819</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,106</b>
<b>PARKS &amp; RECREATION</b>														
Security Cameras	\$1,692	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705
Pool Maintenance - Contract	\$10,800	\$ 900	\$ 900	\$ 900	\$ 900	\$ 2,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,846
Pool Permit	\$275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cleaning & Maintenance	\$7,800	\$ 650	\$ 650	\$ 1,519	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,469
Telephone/Internet	\$2,000	\$ 158	\$ 158	\$ 168	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 652
Electricity	\$8,000	\$ 635	\$ 667	\$ 700	\$ 876	\$ 779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,658
Water	\$3,000	\$ -	\$ 338	\$ 132	\$ -	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 660
Pest Control	\$1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Service	\$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Center Repairs and Maintenance	\$10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$46,367</b>	<b>\$ 2,484</b>	<b>\$ 2,854</b>	<b>\$ 3,560</b>	<b>\$ 2,735</b>	<b>\$ 3,357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,990</b>
<b>CAPITAL OUTLAY</b>														
Capital Outlay	\$60,000	\$ -	\$ -	\$ 2,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,555
Reserve Study	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,555</b>
<b>TOTAL EXPENDITURES</b>	<b>\$517,083</b>	<b>\$ 55,500</b>	<b>\$ 34,250</b>	<b>\$ 41,643</b>	<b>\$ 26,906</b>	<b>\$ 27,473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,001</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$ (55,500)</b>	<b>\$ 28,431</b>	<b>\$ 378,312</b>	<b>\$ (15,816)</b>	<b>\$ (24,110)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 308,088</b>

# SECTION C

**PARK CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts

Fiscal Year 2023

**ASSESSMENTS - TAX COLLECTOR**

<b>\$550,087.87</b>	<b>\$182,967.24</b>	<b>\$219,561.43</b>	<b>\$952,616.54</b>
<b>FY 2023</b>	<b>FY 2023</b>	<b>FY 2023</b>	<b>TOTAL</b>
<b>.36300.10000</b>	<b>.36300.10000</b>	<b>.36300.10000</b>	
<b>57.745%</b>	<b>19.207%</b>	<b>23.048%</b>	<b>100.00%</b>

DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNTS/PENALTY	COMMISSIONS	INTEREST	NET RECEIPTS	O&M Portion	2013 DSF	2014 DSF	Total
11/02/22	10/01/22-10/31/22	\$6,836.02	\$314.91	\$130.42	\$0.00	\$6,390.69	\$3,690.30	\$1,227.45	\$1,472.94	\$6,390.69
11/16/22	11/01/22-11/10/22	\$30,345.73	\$1,213.83	\$582.64	\$0.00	\$28,549.26	\$16,485.75	\$5,483.40	\$6,580.10	\$28,549.26
11/22/22	11/11/22-11/17/22	\$17,153.19	\$686.12	\$329.35	\$0.00	\$16,137.72	\$9,318.72	\$3,099.54	\$3,719.46	\$16,137.72
11/29/22	11/18/22-11/22/22	\$67,711.99	\$2,708.45	\$1,300.06	\$0.00	\$63,703.48	\$36,785.54	\$12,235.41	\$14,682.54	\$63,703.48
12/07/22	11/23/22-11/30/22	\$757,778.01	\$30,279.61	\$14,549.97	\$0.00	\$712,948.43	\$411,691.66	\$136,934.64	\$164,322.13	\$712,948.43
12/14/22	12/01/22-12/07/22	\$8,584.85	\$343.39	\$164.83	\$0.00	\$8,076.63	\$4,663.85	\$1,551.26	\$1,861.52	\$8,076.63
01/04/23	12/08/22-12/31/22	\$19,933.16	\$714.39	\$384.38	\$0.00	\$18,834.39	\$10,875.91	\$3,617.49	\$4,341.00	\$18,834.39
01/23/23	INTEREST	\$0.00	\$0.00	\$0.00	\$370.54	\$370.54	\$213.97	\$71.17	\$85.40	\$370.54
02/06/23	01/01/23-01/31/23	\$6,064.75	\$121.29	\$118.86	\$0.00	\$5,824.60	\$3,363.41	\$1,118.72	\$1,342.47	\$5,824.60
<b>TOTAL</b>		<b>\$914,407.70</b>	<b>\$36,381.99</b>	<b>\$17,560.51</b>	<b>\$370.54</b>	<b>\$860,835.74</b>	<b>\$497,089.10</b>	<b>\$165,339.08</b>	<b>\$198,407.56</b>	<b>\$860,835.74</b>

Assessed on Roll:

	GROSS AMOUNT ASSESSED	PERCENTAGE	ASSESSMENTS COLLECTED	ASSESSMENTS TRANSFERRED	AMOUNT TO BE TFR.
O & M	\$550,087.87	57.7449%	\$497,089.10	(\$497,089.10)	\$0.00
SERIES 2013 DSF	\$182,967.24	19.2068%	\$165,339.08	(\$172,444.42)	(\$7,105.34)
SERIES 2016 DSF	\$219,561.43	23.0482%	\$198,407.56	(\$206,934.01)	(\$8,526.45)
<b>TOTAL</b>	<b>\$952,616.54</b>	<b>100.00%</b>	<b>\$860,835.74</b>	<b>(\$876,467.53)</b>	<b>(\$15,631.79)</b>

**96% Gross Collected**