

*Astoria*  
*Community Development District*

*Meeting Agenda*

*October 14, 2020*

# AGENDA

# *Astonia*

## *Community Development District*

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219 E. Livingston St., Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

October 7, 2020

**Board of Supervisors**  
**Astonia**  
**Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Astonia Community Development District** will be held **Wednesday, October 14, 2020 at 1:00 PM via Zoom Teleconference.**

**Zoom Video Link:** <https://zoom.us/j/98470164613>

**Zoom Call-In Information:** 1-646-876-9923  
**Meeting ID:** 984 7016 4613

Following is the advance agenda for the meeting:

### **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. Grau & Associates
  - B. McDirmit Davis
  - C. Berger, Toombs, Elam, Gaines & Frank
4. Adjournment

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the September 9, 2020 Board of Supervisors Meeting
4. Consideration of Resolution 2021-01 Ratifying the Series 2020, AA1 Bonds

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<sup>1</sup> Comments will be limited to three (3) minutes

5. Consideration of Disclosure of Public Financing
6. Selection of an Auditor
7. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet & Income Statement
8. Other Business
9. Supervisors Requests and Audience Comments
10. Adjournment

Prior to the Board of Supervisor's meeting, there will be a meeting of the Audit Committee to review and rank the proposals received from the published Notice of RFP for Auditing Services. Section A includes a proposal from Grau & Associates. Section B includes a proposal from McDirmit Davis. Section C includes a proposal from Berger, Toombs, Elam, Gaines & Frank. A copy of the ranking sheet is also enclosed for your review.

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is the Approval of Minutes of the September 9, 2020 Board of Supervisors Meeting. A copy of the minutes is enclosed for your review.

The fourth order of business is the Consideration of Resolution 2021-01 Ratifying the Series 2020, AA1 Bonds. A copy of the resolution is enclosed for your review.

The fifth order of business is the Consideration of Disclosure of Public Financing. A copy of the disclosure is enclosed for your review.

The sixth order of business is the Selection of an Auditor.

The seventh order of business is Staff Reports. Section C is the District Manager's Report. Sub-Section 1 is the Approval of the Check Register and Sub-Section 2 is the Balance Sheet and Income Statement, both are enclosed for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jill Burns  
District Manager

CC: Roy Van Wyk, District Counsel

Enclosures

# Audit Committee Meeting

# SECTION III

# SECTION A





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **ASTONIA**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: October 06, 2020  
5:00PM

**Submitted to:**

Astonia  
Community Development District  
C/o District Manager  
219 E. 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

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

**Fax** (561) 994-5823

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

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



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 06, 2020

Astoria Community Development District  
C/o District Manager  
219 E. Livingston Street  
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2020, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Astoria 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.

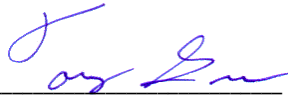
### Complying With Standards

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



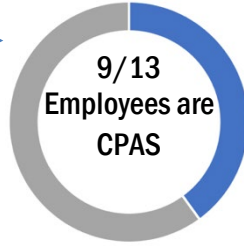
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



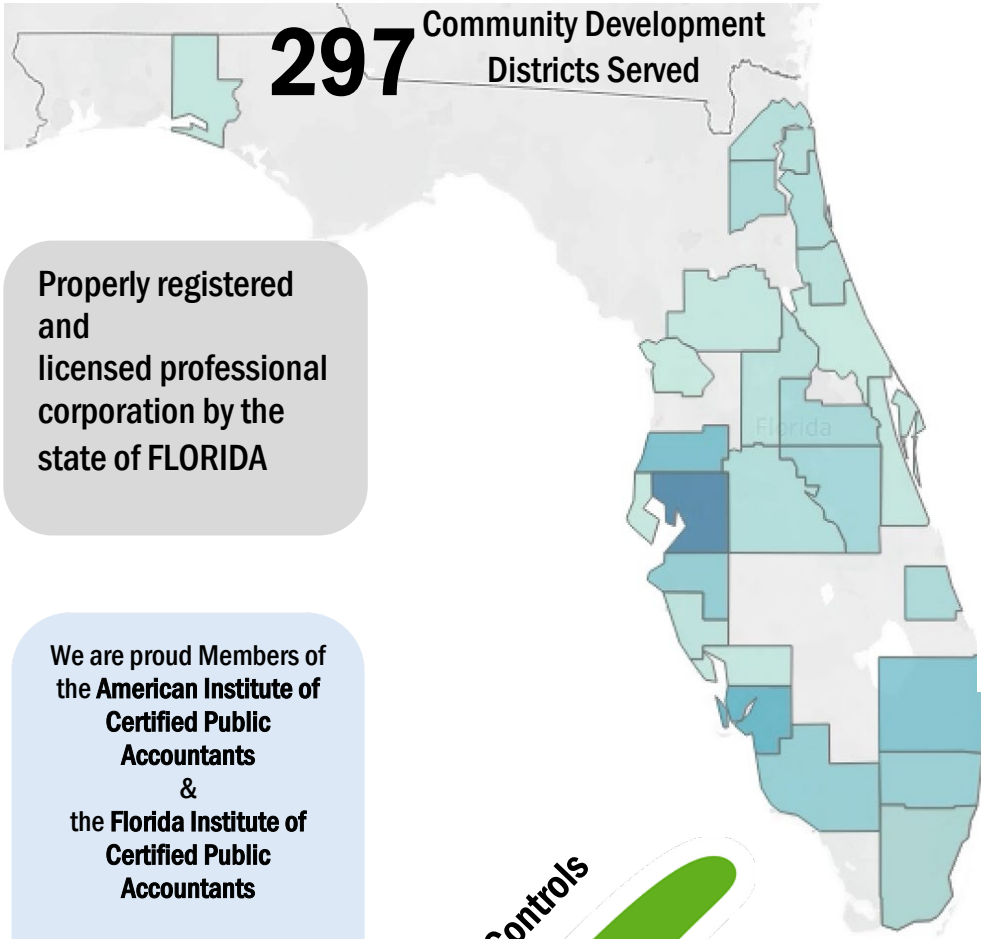
2 Partners  
11 Professional Staff  
2 Administrative Professionals



# 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)

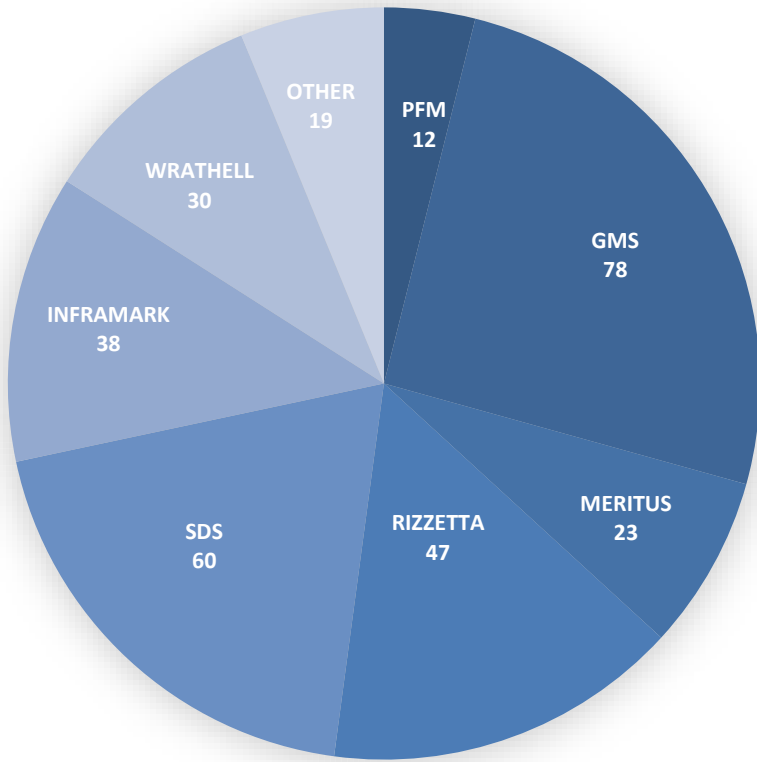
# Firm & Staff Experience



**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: 58 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 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	<u>58</u>
Total Hours	<u>82</u> (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

### 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

38

56

94 (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.

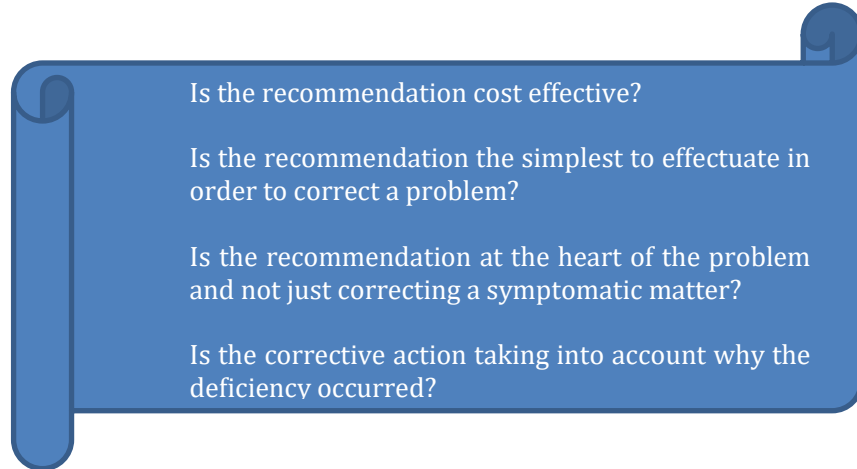
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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:



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, 2020-2024 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2020	\$2,800
2021	\$2,900
2022	\$3,000
2023	\$3,100
2024	<u>\$3,200</u>
<b>TOTAL (2020-2024)</b>	<b><u>\$15,000</u></b>

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

# 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 Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>332</b>	<b>5</b>	<b>3</b>	<b>327</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 *Astonia 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 B



# Proposal to Provide Auditing Services

## Astoria Community Development District

For the Fiscal Year Ending  
September 30, 2020  
With the Option of Four Additional Annual Renewals

Submitted by:



934 North Magnolia Avenue  
Suite 100  
Orlando, Florida 32803  
(407) 843-5406

**CONTACT: Tamara Campbell, C.P.A.**

[tcampbell@mcdermittdavis.com](mailto:tcampbell@mcdermittdavis.com)  
[www.mcdermittdavis.com](http://www.mcdermittdavis.com)

Proposal for Audit Services to  
Astonia Community Development District  
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## **Letter of Interest**



October 6, 2020

Jill Burns, District Manager  
*Astoria Community Development District*  
219 East Livingston Street  
Orlando, FL 32801

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

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

1. Financial audit of the basic financial statements of *Astoria Community Development District* for the fiscal year ending September 30, 2020, with the option of four additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.
4. The audit for the fiscal year ending September 30, 2020 will be completed no later than June 1, 2021.

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

- We presently audit **over fifty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- We assist in the preparation of the financial statements for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Astoria Community Development District* as defined by Government Auditing Standards.

- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and **8 of those are governmental audit staff.**

McDimit Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

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

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to serve as independent auditors for *Astoria Community Development District*.

Sincerely,

McDimit Davis, LLC

A handwritten signature in blue ink, appearing to read 'Tamara Campbell', with a stylized flourish at the end.

Tamara Campbell, C.P.A.

## Company Background



**Company Background**

**Description and History of Audit Firm**

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

Our firm now consists of the following staff:

Partners	5
Managers	4
Seniors	7
Staff Accountants/Paraprofessionals	7
Support Staff	4
Information Systems	
Technology Staff	<u>1</u>
	<u>28</u>

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

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2015-2019 is as follows:

- **Over Fifty Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- **Homosassa Special Water**
- City of Winter Springs, Florida \*
- City of Ocoee, Florida \*
- City of Longwood, Florida \*
- City of Lake Mary, Florida\*
- City of Belle Isle, Florida \*
- City of Mascotte, Florida
- City of Tavares, Florida \*
- Town of Windermere, Florida
- City of Clermont, Florida \*
- City of Inverness, Florida\*
- City of Orange City, Florida\*
- City of Groveland, Florida
- City of Fruitland Park, Florida
- City of Minneola, Florida
- City of Umatilla, Florida\*
- Town of Montverde, Florida



• These entities are presently clients of McDermitt Davis, LLC

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



### Engagement Team

The following supervisory people will work on the audit:

- Tamara Campbell, C.P.A., engagement partner
- Michelle Sorbello, C.P.A., audit manager
- Matthew Lee, C.P.A., audit manager



All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit manager will be assigned to audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

### License to Practice in Florida

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

### Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

### Governmental Audit Quality Center

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

### External Quality Control Review

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

On our most recent peer review performed in 2017, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.





### **Federal or State Reviews**

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

### **Other Services Provided**

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

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



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

October 13, 2017

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

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2017. 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 [www.aicpa.org/prsummary](http://www.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 and an audit of employee benefit plans.

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 McDirmit Davis & Company, LLC in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.



### Continuing Education

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

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



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

### Information Technology

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

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment.

### Records Retention

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

## Experience



## Resume - Tammy Campbell, CPA

### Partner

#### Education, Certifications, and Licenses

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

#### Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

#### Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

#### Experience

- Tammy has fifteen (15) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

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

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Inverness
- City of Mascotte
- Homosassa Water District

## Resume - Michelle Sorbello, CPA

### Audit Manager



#### **Education, Certifications, and Licenses**

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

#### **Affiliations and Community Involvement**

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

#### **Continuing Professional Education**

Michelle has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

#### **Experience**

- Michelle has 6 years of governmental accounting and auditing experience.
- She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

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

- City of Winter Springs
- City of Longwood
- City of Inverness
- **Various Community Development Districts**
- City of Lake Mary
- City of Ocoee
- City of Mascotte



## **Resume - Matthew Lee, CPA**

### **Audit Manager**

#### **Education, Certifications, and Licenses**

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

#### **Affiliations and Community Involvement**

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

#### **Continuing Professional Education**

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

#### **Experience**

- Matthew has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

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

- City of Ocoee
- City of Clermont
- City of Oviedo
- City of Winter Springs
- **Sun 'N Lake Improvement District**
- **Various Community Development Districts**
- Town of Windermere
- City of Longwood
- City of Tavares
- City of Umatilla
- City of Belle Isle



**References of Governmental Accounting Experience**

<b><u>Principal Client Contact</u></b>	<b><u>Scope of Work</u></b>	<b><u>Years</u></b>
<b>Sun'n Lake of Sebring Improvement District</b>		
<p>Ms. Tanya Cannady, General Manager.</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 <a href="mailto:tcannady@snldistrict.org">tcannady@snldistrict.org</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2011 to Present
<b>Sterling Hill Community Development District</b>		
<p>Ms. Kaitlyn Gallant Rizzetta and Company Manager, District Accounting Services</p> <p>12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 <a href="mailto:kgallant@rizzetta.com">kgallant@rizzetta.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2007 to 2009 And 2013 to Present
<b>Meadow Pointe II Community Development District</b>		
<p>Mr. Alan Baldwin Inframark Accounting Manager</p> <p>210 N. University Drive Suite 702 Coral Springs, Florida 33071 <a href="mailto:alan.baldwin@inframark.com">alan.baldwin@inframark.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2012 to Present
<b>Toscana Isles Community Development District</b>		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 <a href="mailto:pinderj@whhassociates.com">pinderj@whhassociates.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2015 to Present
<b>Homosassa Special Water District</b>		
<p>Ms. Teresa Olds, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 <a href="mailto:hswd@tampabay.rr.com">hswd@tampabay.rr.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2007 to Present





**List of 2019 Community Development District Audits:**

Asturia Community Development District  
Bainebridge Community Development District  
Beach Road Golf Estates Community Development District  
Belmont Community Development District  
Bexley Community Development District  
Celebration Community Development District  
Chapel Creek Community Development District  
Concorde Estates Community Development District  
Copperspring Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Enterprise Community Development District  
Fiddler's Creek Community Development District #1  
Forest Creek Community Development District  
Greyhawk Landing Community Development District  
Heritage Isle at Viera Community Development District  
Highlands Community Development District  
K-Bar Ranch Community Development District  
K-Bar Ranch II Community Development District  
Meadow Pointe II Community Development District  
Mediterra Community Development District  
Mirabella Community Development District  
Palm River Community Development District  
Portofino Springs Community Development District  
Scenic Highway Community Development District  
South Shore Corporate Park Community Development District  
Southaven Community Development District  
Southern Hills Plantation II Community Development District  
Spring Ridge Community Development District  
Sterling Hill Community Development District  
Suncoast Community Development District  
Talavera Community Development District  
The Crossings at Fleming Island Community Development District  
The Woodlands Community Development District  
Toscana Isles Community Development District  
Town of Kindred Community Development District  
Trails Community Development District  
Treeline Preserve Community Development District  
Trout Creek Community Development District  
University Square Community Development District  
University Village Community Development District  
Valencia Water Control District  
Venetian Community Development District  
Watergrass II Community Development District  
Waterlefe Community Development District  
Westridge Community Development District  
Wiregrass Community Development District  
Wiregrass II Community Development District

## **Service Approach**



### Service Approach

Our audit will be segmented as follows:

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

#### Phase 1: Audit Planning

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

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

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

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

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

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





### **Service Approach - Continued**

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

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

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

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

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

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

#### **Phase 4: Reporting**

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

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

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

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

## Cost Proposal



**Cost Proposal**

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2020, with the option of four additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Year Ended</u>	<u>Audit Fee</u>
September 30, 2020	\$4,000
September 30, 2021	\$4,000
September 30, 2022	\$4,000
September 30, 2023	\$4,100
September 30, 2024	\$4,100

# SECTION C

**ASTONIA  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

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

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

October 6, 2020



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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

October 6, 2020

Astonia Community Development District  
Governmental Management Services, LLC  
219 East Livingston Street  
Orlando, FL 32801

Dear District Manager:

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

## **Experience**

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

Fort Pierce / Stuart

- 1 -

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

Astoria Community Development District  
October 6, 2020

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 Astoria 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 71 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 71 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 38 of the 42 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 32 professional and administrative staff (including 14 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)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

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 Astoria 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 fifty 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.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 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 \$3,115 for the years ended September 30, 2020 and 2021, \$3,225 for the year ended September 30, 2022, and \$3,350 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Astonia 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 Astonia Community Development District as of September 30, 2020, 2021, 2022, 2023, and 2024. 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 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

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

### **Personnel Qualifications and Experience**

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

Director

#### **Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Principal – 12 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Principal

#### **Continuing Professional Education**

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

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Manager – 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***

### **Personnel Qualifications and Experience**

#### **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***

### **Personnel Qualifications and Experience**

#### **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***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant – 7 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.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

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

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 5 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***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker**

Staff Accountant – 4 years

#### **Education**

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

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

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

### **Personnel Qualifications and Experience**

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

Senior Staff Accountant – 7 years

#### **Education**

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

#### **Professional Experience**

- ◆ Accounting graduate with five 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***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 4 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>
--

### **Taylor Nuccio**

Staff Accountant – 6 years

### **Education**

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

### **Professional Experience**

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

### **Continuing Professional Education**

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio 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>
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### **Kirk Vasser**

Staff Accountant – 1 year

### **Education**

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

### **Professional Experience**

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

### **Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

#### **Madison Ballash**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

#### **Professional Experience**

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

#### **Continuing Professional Education**

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash 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 Judson B. Baggett, Reutimann & Associates, CPAs, PA, CN 1863 email [jsb@baggettcpa.com](mailto:jsb@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)

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2020**  
Polk County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than Tuesday, October 6, 2020 at 5:00 p.m., at the offices of Governmental Management Services – Central Florida, LLC, Attn: Jill Burns, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

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

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

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

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

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

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

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

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

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

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

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

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2020, plus the lump sum cost of four (4) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

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

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

**ASTONIA COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

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

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

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

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

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

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

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

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

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

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

**TOTAL (100 Points)**

**Astoria CDD Auditor Selection**

	<b>Ability of Personnel (20 pts)</b>	<b>Proposer's Experience (20 pts)</b>	<b>Understanding of Scope of Work (20 pts)</b>	<b>Ability to Furnish the Required Services (20 pts)</b>	<b>Price (20 pts)</b>	<b>Total Points Earned</b>	<b>Ranking (1 being highest)</b>
<b>Grau &amp; Associates</b>					2020- \$2,800 2021- \$2,900 2022- \$3,000 2023- \$3,100 2024- \$3,200		
<b>McDimit Davis</b>					2020- \$4,000 2021- \$4,000 2022- \$4,000 2023- \$4,100 2024- \$4,100		
<b>Berger, Toombs, Elam, Gaines &amp; Frank</b>					2020- \$3,115 2021- \$3,115 2022- \$3,225 2023- \$3,350 2024- \$3,350		

# BOS Meeting



# MINUTES

# BOS Meeting

**MINUTES OF MEETING  
ASTONIA  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular meeting of the Board of Supervisors of the Astonia Community Development District was held Wednesday, **September 9, 2020** at 1:00 p.m. via Zoom Teleconference, pursuant to Executive Order 20-69, issued by Governor DeSantis, as amended and supplemented.

Present and constituting a quorum:

Reggie Baxter	Chairman
Brian Walsh	Vice Chairman
Brent Elliott	Assistant Secretary
Halsey Carson	Assistant Secretary
Milton Andrade	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Michelle Rigoni	Hopping Green & Sams
Roy Van Wyk	Hopping Green & Sams

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and called the roll. Five Supervisors were present via Zoom, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There were no members of the public present for the meeting.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the August 21,  
2020 Board of Supervisors Meeting**

Ms. Burns asked for any questions, comments or corrections to the August 21, 2020 meeting minutes. Hearing none, she asked for a motion to approve.

On MOTION by Mr. Baxter, seconded by Mr. Walsh, with all in favor, the Minutes of the August 21, 2020 Board of Supervisors Meeting, were approved.
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**FOURTH ORDER OF BUSINESS****Consideration of Supplemental Assessment Report, Assessment Area One Bonds**

Ms. Burns stated that this was based on the final numbers that were circulated for the closing, adding that the only thing that had changed was the final pricing that they had seen previously. She noted that Table 1 outlined the 191 units broken down by the lot sizes within Area 1. Table 2 outlined the Capital Improvement Plan that was in the Engineer's Report and Table 3 lists the bond sizing, issued at \$3.83 million. Ms. Burns stated that Table 4 outlined the improvement costs per unit, and Table 5 listed the par debt per unit, with a single family 40' lot at \$17,370 and the single family 50' lots at \$21,712. Table 6 shows the net and gross annual debt assessment per unit, with the net assessment for the 40' lots is \$1,000 and the 50' lots is \$1,249. Table 7 outlines the assessment per acre. She asked if the Board had any questions on the Assessment Report. The Board had no questions.

Ms. Rigoni asked if the benefits received by the land subject to special assessments were at least equal to or exceed the assessments levied on the lands, to which Ms. Burns replied yes. Ms. Rigoni asked if the benefits were reasonably and fairly allocated per the methodology, to which Ms. Burns replied that they were. Ms. Rigoni also asked if the Supplemental Report was consistent with the Master Methodology, and Ms. Burns replied that it was.

On MOTION by Mr. Walsh, seconded by Mr. Carson, with all in favor, Supplemental Assessment Report for the Assessment Area One Bonds, was approved.

**FIFTH ORDER OF BUSINESS****Consideration of Resolution 2020-42 Supplemental Assessment Resolution (Series 2020, Assessment Area 1)**

Ms. Burns stated that the resolution sets forth the terms of the sale of the Assessment Area 1 bonds and confirms the liens of the levy of the special assessments securing the assessments for the Area 1 bonds.

Ms. Rigoni added that the resolution adopts the Supplemental Engineer's Report and the Assessment Methodology Report, as well as, that it provides those terms of the bonds, including a maximum assessment lien, the par amount, and approves the true-up process if needed. She added that it directs staff to take certain actions to close up the assessment process.

Ms. Burns asked if the Board had any questions, hearing none she asked for a motion to approve.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, Resolution 2020-42, was approved.

**A. Consideration of Notice of Imposition of Assessment (Series 2020, Assessment Area 1)**

Ms. Burns asked for a motion to authorize District council to record the notice that would put potential property owners within the district on notice that there is a lien of special assessments on the property.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, the Notice of Imposition of Assessment (Series 2020, Assessment Area 1), was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Series 2020 Developer Agreements (Assessment Area 1)**

**A. Completion Agreement**

Ms. Burns stated that the Completion Agreement was with Ernie Caldwell Properties, LLC and the District. She summarized that the agreement outlines that the developer has requested that the District limit the amount of debt assessments imposed on the Assessment Area 1 and that they will be directly funding a portion of the improvements outlined in the Engineer’s Report. The developer will agree to provide the funds for the district in order to complete the Assessment Area.

On MOTION by Mr. Elliott, seconded by Mr. Walsh, with all in favor, the Completion Agreement with Ernie Caldwell Properties, LLC , was approved.

**B. Acquisition Agreement**

Ms. Burns reviewed the agreement, stating that it was included in the agenda package and that it was also with Ernie Caldwell Properties, LLC and the District. She explained that the agreement outlines that the developer has advanced funds or has completed certain infrastructure improvements within the District in order to avoid delays in construction. She noted that the

District could either acquire improvements or accept the assignment of certain agreements regarding the work that had been completed. She asked if there were any questions on the agreement, hearing none she asked for a motion to approve.

On MOTION by Mr. Elliott, seconded by Mr. Walsh, with all in favor, the Acquisition Agreement, was approved.

### **C. True-Up Agreement**

Ms. Burns explained that the agreement outlines that the developer and the District are going to enter into an agreement to confirm the developer's intent or obligation if required to make true-up payments regarding the Assessment Area 1 Special Assessments. She gave an example that if there were fewer lots platted, the developer would make a true-up payment to make up for the change in the development plan. Ms. Burns asked of the board had any questions, and hearing none asked for a motion to approve.

On MOTION by Mr. Walsh, seconded by Mr. Carson, with all in favor, the True-Up Agreement, was approved.

*\* Mr. Andrade joined the meeting via Zoom.*

### **D. Collateral Assignment Agreement**

Ms. Burns explained that the Collateral Assignment Agreement outlines that in the event of a default of payment on the Assessment Area 1 Bonds, the developer will sign over certain development rights to the District or a third party in order to complete the development of the Assessment Area 1 Project. She asked if there were any questions on the agreement, and hearing none asked for a motion to approve.

On MOTION by Mr. Elliott, seconded by Mr. Walsh, with all in favor, the Collateral Assignment Agreement, was approved.

### **E. Declaration of Consent to Jurisdiction and Imposition of Special Assessments**

Ms. Burns stated that landowner, Ernie Caldwell Properties, LLC consented that the District had followed all the steps necessary under Florida Statutes to legally issue the assessments

on the property. She asked if the Board had any questions, and hearing none asked for a motion to approve.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, the Declaration of Consent to Jurisdiction and Imposition of Special Assessments, was approved.

**SEVENTH ORDER OF BUSINESS**

**Ratification of the Construction Agreement**

Ms. Burns noted that Construction Agreement with Tucker Paving was already executed and that it just needed to be ratified by the Board.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, the Construction Agreement with Tucker Paving, was ratified.

**EIGHTH ORDER OF BUSINESS**

**Appointment of Audit Committee and Chairman**

Ms. Burns stated that they would be holding an Audit Committee Meeting after they adjourned the Board meeting, and she suggested that the Board appoint themselves as the Audit Committee and appoint Ms. Burns as the Chairman.

On MOTION by Mr. Walsh, seconded by Mr. Elliott, with all in favor, Appointment of the Board as the Audit Committee and Ms. Burns as Chairman, was approved.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Ms. Rigoni: I have nothing further to report, but I would be happy to answer any questions that the Board has.

**B. Engineer**

There being none, the next item followed.

**C. District Manager’s Report**

**i. Approval of Check Register**

Ms. Burns presented the check register included in the agenda package totaling \$42,217.32. The Board had no questions on the check register.

On MOTION by Mr. Walsh, seconded by Mr. Andrade, with all in favor, the Check Register totaling \$42,217.32, was approved.

**ii. Balance Sheet & Income Statement**

Ms. Burns stated that the financials were included in the agenda packets and noted that no further action needed to be taken. She asked if the board had any questions, and hearing none the next item followed.

**TENTH ORDER OF BUSINESS**

**Other Business**

There being none, the next item followed.

**ELEVENTH ORDER OF BUSINESS**

**Supervisor’s Requests and Audience Comments**

There being none, the next item followed.

**TWELTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns adjourned the meeting.

On MOTION by Mr. Elliott, seconded by Mr. Carson, with all in favor, the meeting was adjourned.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



# Audit Committee Meeting

**MINUTES OF MEETING  
ASTONIA  
COMMUNITY DEVELOPMENT DISTRICT**

An Audit Committee meeting of the Astonia Community Development District was held Tuesday, **September 9, 2020** at 1:10 p.m. via Zoom Teleconference, pursuant to Executive Order 20-69, issued by Governor DeSantis, as amended and supplemented.

Present and constituting a quorum:

Reggie Baxter	Chairman
Brian Walsh	Vice Chairman
Brent Elliott	Assistant Secretary
Halsey Carson	Assistant Secretary
Milton Andrade	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Michelle Rigoni	Hopping Green & Sams
Roy Van Wyk	Hopping Green & Sams

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order at 1:12 p.m. Five members were in attendance.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns noted that there were no members of the public present to provide comment.

**THIRD ORDER OF BUSINESS**

**Audit Services**

**A. Approval of Request for Proposals and Selection Criteria**

Ms. Burns presented the RFP included in the agenda, adding that there was selection criteria included as well. She noted that the bids were due back to the District no later than October 6<sup>th</sup>, which gave them time to consider them at the October meeting. She noted that they were looking for a motion to authorize staff to issue the RFP and approve the evaluation criteria.

On MOTION by Mr. Elliott, seconded by Mr. Walsh, with all in favor, the Request for Proposals and Selection Criteria and Authorization of Staff to Issue the RFP, was approved.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

Ms. Burns adjourned the meeting.

On MOTION by Mr. Elliott, seconded by Mr. Walsh, with all in favor, the meeting was adjourned at 1:14 p.m.

## SECTION IV

**RESOLUTION 2021-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRPERSON, VICE CHAIRPERSON, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF \$3,830,000 ASTONIA COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2020 (ASSESSMENT AREA ONE PROJECT); PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Astonia Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, located in Polk County, Florida; and

**WHEREAS**, the District previously adopted Resolution No. 2020-24, as superseded and replaced by Resolution No. 2020-27, and Resolution No. 2020-39, on January 9, 2020, February 13, 2020, and August 12, 2020, respectively (together, the “**Bond Resolution**”), authorizing the issuance of \$3,830,000.00 Astonia Community Development District Special Assessment Bonds, Series 2020 (Assessment Area One Project) by the District (the “**Assessment Area One Bonds**”), for the purpose of financing a portion of the acquisition and/or construction of the District’s “Assessment Area One Project”; and

**WHEREAS**, the District closed on the issuance of the Assessment Area One Bonds on September 24, 2020; and

**WHEREAS**, as prerequisites to the issuance of the Assessment Area One Bonds, the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District staff including the District Manager, District Financial Advisor, District Counsel and Bond Counsel (the “**District Staff**”) were required to execute and deliver various documents (the “**Closing Documents**”); and

**WHEREAS**, the District desires to ratify, confirm, and approve all actions of the District Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District Staff in closing on the issuance of the Assessment Area One Bonds.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The issuance of the Assessment Area One Bonds, the adoption of resolutions relating to such bonds, and all actions taken in the furtherance of the closing on such bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed by the Board of Supervisors of the District.

**SECTION 2.** The actions of the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Assessment Area One Bonds, including the execution and delivery of the Closing Documents, and such other certifications or other documents required for the closing on the Assessment Area One Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects.

**SECTION 3.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 4.** This Resolution shall become effective upon its adoption.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of October, 2020.

ATTEST:

**ASTONIA COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary

---

Chairperson, Board of Supervisors

# SECTION V

Upon recording, this instrument should be returned to:

(This space reserved for Clerk)

Astoria Community Development District  
c/o Governmental Management Services  
Central Florida, LLC  
219 E. Livingston St.  
Orlando, Florida 32801

**DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE  
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY  
THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT**

**Board of Supervisors<sup>1</sup>**

**Astoria Community Development District**

Reggie Baxter  
Chairperson

Milton Andrade  
Assistant Secretary

Brian Walsh  
Vice Chairperson

Brent Elliot  
Assistant Secretary

Halsey Carson  
Assistant Secretary

Governmental Management Services – Central Florida, LLC  
District Manager  
219 E. Livingston St.  
Orlando, Florida 32801  
(407) 841-5524

District records are on file at the offices of Governmental Management Services – Central Florida, LLC, located at 219 E. Livingston St., Orlando, Florida 32801, and at the District’s local records office at 4900 Dundee Road, Winter Haven, Florida 33884, and are available for public inspection upon request during normal business hours.

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<sup>1</sup> This list reflects the composition of the Board of Supervisors as of October 14, 2020. For a current list of Board Members, please contact the District Manager’s office.



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**ASTONIA  
COMMUNITY DEVELOPMENT DISTRICT**

**INTRODUCTION**

The Astonia Community Development District (“**District**”) is a local unit of special-purpose government created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. Unlike city and county governments, the District has only certain limited powers and responsibilities. These powers and responsibilities include, for example, construction and/or acquisition, as well maintenance, of roadways, utilities, earthwork, stormwater management, landscape, irrigation, entry features, street lighting, underground electric, conservation and mitigation, an amenity facility, and other related public infrastructure.

**DISCLOSURE OF PUBLIC FINANCING AND MAINTENANCE  
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY  
THE ASTONIA COMMUNITY DEVELOPMENT DISTRICT**

Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The law specifically provides that this information shall be made available to all persons currently residing within the District and to all prospective District residents. The following information describing the Astonia Community Development District and the assessments, fees and charges that may be levied within the District to pay for certain community infrastructure is provided to fulfill this statutory requirement.

**What is the District and how is it governed?**

The District is an independent special taxing district, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes* (the “Act”), and established by Ordinance No. 2020-002, enacted by the Board of County Commissioners in and for Polk County, Florida (“County”), which was effective on January 7, 2020. The District encompasses approximately 159.93 acres of land, more or less, located entirely within the boundaries of unincorporated Polk County, Florida (“County”). As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors, the members of which must be residents of the State and citizens of the United States. Within ninety (90) days of appointment of the initial board, members were elected on an at-large basis by the owners of property within the District, each landowner being entitled to one vote for each acre of land with fractions thereof rounded upward to the nearest whole number. Elections are then held every two years in November. Commencing when both six years after the initial appointment of Supervisors have passed and the District has attained a minimum of two hundred and fifty (250) qualified electors, Supervisors whose terms are expiring will begin to be elected by qualified electors of the District. A “qualified elector” in this instance is any person at least eighteen (18) years of age who is a citizen of the United States, a legal resident of Florida and of the District, and who is also registered with the Supervisor of Elections to vote in Polk County. Notwithstanding the foregoing, if at any time the Board proposes to exercise its ad valorem taxing power, it shall, prior to the exercise of such power, call an election at which all members of the Board shall be elected by qualified electors of the District.

Board meetings are noticed in a local newspaper and conducted in a public forum in which public participation is permitted. Consistent with Florida’s public records laws, the records of the District are available for public inspection during normal business hours. Elected members of the Board are similarly bound by the State’s open meetings law and are generally subject to the same disclosure requirements as other elected officials under the State’s ethics laws.

**What infrastructure improvements does the District provide  
and how are the improvements paid for?**

The District is comprised of approximately 159.93 acres of land located entirely within unincorporated Polk County, Florida. The legal description of the lands encompassed within the District is attached hereto as Exhibit “A.” The public infrastructure necessary to support the District’s development program includes, but is not limited to, roadways, stormwater management system facilities, off-site improvements; water and wastewater facilities, landscaping, hardscaping and irrigation, and street lighting. These infrastructure improvements are more fully detailed below. To plan the infrastructure improvements necessary for the District, the District adopted a *Engineer’s Report for Capital Improvements*, dated February 3, 2020, as supplemented by that *Supplemental Engineer’s Report for Capital Improvements*, dated May 14, 2020 (together, the “Engineer’s Report”), which details all of the improvements contemplated for the completion of the infrastructure of the District (the “Capital Improvement Plan”). Copies of the Engineer’s Report are available for review in the District’s public records.

These public infrastructure improvements have been and will be funded by the District’s sale of bonds. On June 10, 2020, the Circuit Court for the Tenth Judicial Circuit, in and for Polk County, entered a Final Judgment validating the District’s ability to issue an aggregate principal amount not to exceed \$23,500,000 in Special Assessment Bonds for infrastructure needs of the District.

On September 24, 2020, the District issued a series of bonds for purposes of partially financing the construction and acquisition costs of infrastructure for the improvements to the District associated with the development of Phase 1 (the “Assessment Area One Project”) of the District. On that date, the District issued its Astoria Community Development District Special Assessment Bonds, Series 2020 (Assessment Area One Project), in the principal amount of \$3,830,000.00 (the “Assessment Area One Bonds”). Proceeds of the Assessment Area One Bonds are being used to finance the cost of a portion of the acquisition, construction, installation, and equipping of the Assessment Area One Project.

**Stormwater Management Facilities**

Stormwater management facilities consisting of storm conveyance systems and retention ponds are contained within the District boundaries. Stormwater runs off via roadway curb and gutter to storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The stormwater systems will utilize dry retention and wet retention for biological pollutant assimilation to achieve water quality treatment. The design criteria for the District’s stormwater management systems is regulated by the County and the SWFWMD. There are no known surface waters.

Federal Emergency Management Agency Flood Insurance Rate Map (FEMA FIRM) Panel No. 12105C-0230H (dated 12/22/2016) demonstrates that the property is located within Flood Zone X. Based on this information and the site topography, it does not appear that floodplain compensation will be required.

During the construction of stormwater management facilities, utilities and roadway improvements, the contractor will be required to adhere to a *Stormwater Pollution Prevention Plan* (SWPPP) as required by Florida Department of Environmental Protection (FDEP) as delegated by the Environmental Protection Agency (EPA). The SWPPP will be prepared to depict for the contractor the proposed locations of required erosion control measures and staked turbidity barriers specifically along the down gradient side of any proposed construction activity. The site contractor will be required to provide the necessary reporting on various forms associated with erosion control, its maintenance and any rainfall events that occur during construction activity.

### **Public Roadways**

The proposed public roadway sections are to be 50' R/W with 20' of asphalt and Miami curb or Type F curb and gutter on both sides. The proposed roadway section will consist of stabilized subgrade, lime rock, crushed concrete or cement treated base and asphalt wearing surface. The proposed curb is to be 2' wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and also to provide stormwater runoff conveyance to the proposed stormwater inlets.

The proposed roadways will also require signing and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications, and addressing, which will be utilized by the residents and public. As stated above, the District's funding of roadway construction will occur for all public roadways.

### **Water and Wastewater Facilities**

A potable water system inclusive of water main, gate valves, fire hydrants and appurtenances will be installed for the District. The water service provider will be the Polk County Public Utilities. The water system will be a "looped" system, installed within the proposed public rights-of-way within the District, and will provide the potable (domestic) and fire protection services which will serve the entire District.

A domestic wastewater collection system inclusive of gravity sanitary sewer mains and sewer laterals will be installed. The sewer service provider will be Polk County Public Utilities. The gravity sanitary sewer mains will be 8" diameter PVC. The gravity sanitary sewer lines will be placed inside of the proposed public rights-of-way, under the proposed paved roadways. Branching off from these sewer lines will be laterals to serve the individual lots. Lift stations are anticipated for this CIP. Flow from the lift station shall be connected to a proposed force main along Ernie Caldwell Blvd., northwest of the site.

Reclaimed water is not available for this site. An irrigation well will be installed onsite to provide irrigation within the public right of way or irrigation water service shall be provided as part of the domestic water system design. Any water, sewer, or reclaim water pipes or facilities placed on private property will not be publicly funded.

### **Off-Site Improvements**

The District will provide funding for the anticipated turn lanes at the development entrance. The site construction activities associated with the Capital Improvement Plan are anticipated for completion as a single phase in 2020. Upon completion of these improvements, inspection/certifications will be obtained from the SWFWMD; the Polk County Health Department (water distribution system), Florida Department of Environmental Protection (FDEP) (wastewater collection) and the County.

### **Public Amenities and Parks**

The District will provide funding for the public amenity facilities to include the following: pavilion with tot lot, dog park/all-purpose play field, walking trails, and passive parks throughout the District which will include benches and walking trails.

### **Electric and Lighting**

The electric distribution system through the District is currently planned to be underground. The District presently intends to fund the difference between overhead and underground service to the District. Electric facilities funded by the District will be owned and maintained by the District, with Duke Energy providing underground electrical service to the District. The District will enter into a lighting agreement with Duke Energy for the street light poles and lighting service. Only undergrounding of wire in public right-of-way on District land is included in the cost estimate of the Capital Improvement Plan.

### **Entry Feature, Landscaping, and Irrigation**

Landscaping, irrigation, entry features and walls at the entrances and along the outside boundary of the District will be provided by the District. The irrigation system will use an irrigation well. The well and irrigation watermain to the District will be constructed or acquired by the CDD with District funds and operated and maintained by the District. Landscaping for the roadways will consist of sod, annual flowers, shrubs, ground cover and trees for the internal roadways within the District. Perimeter fencing will be provided at the site entrances and perimeters. These items will be funded, owned and maintained by the District.

### **Assessments, Fees and Charges**

A portion of the master infrastructure improvements of the Assessment Area One Project, identified in the District's Capital Improvement Plan, will be financed by the District from the proceeds of the sale of its Assessment Area One Bonds. The amortization schedules for the Assessment Area One Bonds are available in the District's public records. The annual debt service obligations of the District must be defrayed by annual assessments on benefited property. Copies of the District's *Master Assessment Methodology Report*, dated February 13, 2020, as

supplemented by that *Supplemental Assessment Methodology*, dated September 3, 2020 (together, the “Assessment Report”), are available for review in the District’s public records.

The Assessment Area One Bonds and associated interest are payable solely from and secured by non-ad valorem special assessments levied against those lands within the District that benefit from the design, construction, and/or acquisition and operation of the District’s Assessment Area One Project (the “Assessment Area One Special Assessments”). The Assessment Area One Special Assessments will be levied initially on the approximately 50.107 gross acres of land currently located within the District, which Assessment Area One lands are planned for 191 single-family homes, consisting of 73 forty-foot (40’) lots and 118 fifty-foot (50’) lots. The Assessment Area One Special Assessments are typically billed in the same manner as are county ad valorem taxes but may be billed directly by the District. The Assessment Area One Special Assessments are levied in accordance with the District’s Assessment Methodology and represent an allocation of the costs of the Assessment Area One Project to those lands within the District benefiting from the Assessment Area One Project.

The Assessment Area One Special Assessments described above exclude any operations and maintenance assessments (“O&M Assessments”), which may be determined and calculated annually by the District’s Board of Supervisors and are levied against all benefitted lands in the District. A detailed description of all costs and allocations which result in the formulation of assessments, fees, and charges is available for public inspection upon request.

The Capital Improvement Plan and financing plan of the District as presented herein reflect the District’s current intentions, and the District expressly reserves the right in its sole discretion to change those plans at any time. Additionally, the District may undertake the construction, reconstruction, acquisition, or installation of future improvements and facilities, which may be financed by bonds, notes, or other methods authorized by Chapter 190, *Florida Statutes*.

### **Method of Collection**

The District’s Assessment Area One Special Assessments and/or O&M Assessments may appear on that portion of the annual Polk County Tax Notice entitled “non-ad valorem assessments,” and will be collected by the Polk County Tax Collector in the same manner as county ad valorem taxes. Each property owner must pay both ad valorem and non-ad valorem assessments at the same time. Property owners will, however, be entitled to the same discounts as provided for ad valorem taxes. As with any tax notice, if all taxes and assessments due are not paid within the prescribed time limit, the tax collector is required to sell tax certificates which, if not timely redeemed, may result in the loss of title to the property. The District may also elect to collect the assessment directly.

This description of the Astonia Community Development District’s operation, services and financing structure is intended to provide assistance to landowners and purchasers concerning the important role that the District plays in providing maintenance and infrastructure improvements essential to the use and development of this community. If you have any questions or would simply like additional information about the District, please write to or call the: District Manager, Astonia Community Development District, 219 E. Livingston St., Orlando, Florida 32801 or call (407) 841-5524.

The information provided herein is a good faith effort to accurately and fully disclose information regarding the public financing and maintenance of improvements to real property undertaken by the District and should only be relied upon as such. The information contained herein is, and can only be, a status summary of the District's public financing and maintenance activities and is subject to supplementation and clarification from the actual documents and other sources from which this information is derived. In addition, the information contained herein may be subject to change over time, in the due course of the District's activities and in accordance with Florida law. Prospective and current residents and other members of the public should seek confirmation and/or additional information from the District Manager's office with regard to any questions or points of interest raised by the information presented herein.

*[SIGNATURES SET FORTH ON THE FOLLOWING PAGE]*



**IN WITNESS WHEREOF**, this Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken has been approved and executed as of the 14<sup>th</sup> day of October, 2020, and recorded in the Official Records of Polk County, Florida.

**ASTONIA  
COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Harold R. Baxter  
Chairperson, Board of Supervisors

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization this \_\_\_ day of \_\_\_\_\_, 2020, by Harold R. Baxter, as Chairperson of the Board of Supervisors of the Astonia Community Development District.

[notary seal]

\_\_\_\_\_  
(Official Notary Signature)  
Name: \_\_\_\_\_  
Personally Known \_\_\_\_\_  
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

## EXHIBIT A

### LEGAL DESCRIPTION

BEGIN AT THE NW CORNER OF THE NE 1/4 OF THE NW 1/4 OF SECTION 22, TOWNSHIP 26 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA; THENCE RUN N89°38'14"E ALONG THE NORTH LINE OF SAID SECTION 22 A DISTANCE OF 708.93 FEET; THENCE S02°00'48"E A DISTANCE OF 31.96 FEET TO A CURVE TURNING TO THE LEFT WITH A DELTA ANGLE OF 28°43'45", WITH A RADIUS OF 1385.00 FEET, WITH A CHORD BEARING OF S16°22'40"E, WITH A CHORD LENGTH OF 687.21 FEET; THENCE RUN ALONG SAID CURVE AN ARC LENGTH OF 694.46 FEET; THENCE N57°11'19"E A DISTANCE OF 285.23 FEET TO A POINT ON THE WEST RIGHT OF WAY OF ERNIE CALDWELL BOULEVARD, SAID POINT ALSO BEING ON A CURVE TURNING TO THE LEFT WITH A DELTA ANGLE OF 05°12'38", WITH A RADIUS OF 1100.00 FEET, WITH A CHORD BEARING OF S32°48'41"E, WITH A CHORD LENGTH OF 100.00 FEET; THENCE RUN ALONG SAID CURVE AN ARC LENGTH OF 100.03 FEET; THENCE LEAVING SAID RIGHT OF WAY RUN S57°11'19"W A DISTANCE OF 285.23 FEET TO A CURVE TURNING TO THE LEFT WITH A DELTA ANGLE OF 21°30'05", WITH A RADIUS OF 1385.00 FEET, WITH A CHORD BEARING OF S45°37'51"E, WITH A CHORD LENGTH OF 516.70 FEET; THENCE RUN ALONG SAID CURVE AN ARC LENGTH OF 519.75 FEET; THENCE S00°34'03"E A DISTANCE OF 1126.63 FEET TO THE NORTH MAINTAINED RIGHT OF WAY OF LITTLE ZION ROAD; THENCE RUN ALONG SAID NORTH RIGHT OF WAY THE FOLLOWING 29 COURSES; 1) N86°53'43"W A DISTANCE OF 12.69 FEET; 2) THENCE N87°23'02"W A DISTANCE OF 65.40 FEET; 3) THENCE S87°44'53"W A DISTANCE OF 34.73 FEET; 4) THENCE S82°19'26"W A DISTANCE OF 41.07 FEET; 5) THENCE S73°10'25"W A DISTANCE OF 16.81 FEET; 6) THENCE S70°46'24"W A DISTANCE OF 24.09 FEET; 7) THENCE S70°28'57"W A DISTANCE OF 16.64 FEET; 8) THENCE S61°58'48"W A DISTANCE OF 36.62 FEET; 9) THENCE S57°16'53"W A DISTANCE OF 63.50 FEET; 10) THENCE S46°20'51"W A DISTANCE OF 35.85 FEET; 11) THENCE S35°40'32"W A DISTANCE OF 14.37 FEET; 12) THENCE S35°36'06"W A DISTANCE OF 15.07 FEET; 13) THENCE S29°16'16"W A DISTANCE OF 33.67 FEET; 14) THENCE S28°02'33"W A DISTANCE OF 100.08 FEET; 15) THENCE S29°35'32"W A DISTANCE OF 41.20 FEET; 16) THENCE S37°51'45"W A DISTANCE OF 60.25 FEET; 17) THENCE S48°18'53"W A DISTANCE OF 16.90 FEET; 18) THENCE S56°17'21"W A DISTANCE OF 18.08 FEET; 19) THENCE S62°22'59"W A DISTANCE OF 10.29 FEET; 20) THENCE S89°37'17"W A DISTANCE OF 165.14 FEET; 21) THENCE S00°24'07"E A DISTANCE OF 17.27 FEET; 22) THENCE S89°49'44"W A DISTANCE OF 51.17 FEET; 23) THENCE S89°15'22"W A DISTANCE OF 100.01 FEET; 24) THENCE S89°42'52"W A DISTANCE OF 100.00 FEET; 25) THENCE S89°25'40"W A DISTANCE OF 100.00 FEET; 26) THENCE S89°18'48"W A DISTANCE OF 100.00 FEET; 27) THENCE S89°35'59"W A DISTANCE OF 100.00 FEET; 28) THENCE S89°42'52"W A DISTANCE OF 100.00 FEET; 29) THENCE S89°35'59"W A DISTANCE OF 11.74 FEET; THENCE LEAVING SAID NORTH RIGHT OF WAY RUN S00°31'51"E A DISTANCE OF 672.83 FEET; THENCE S89°33'56"W A DISTANCE OF 663.12 FEET; THENCE S00°30'40"E A DISTANCE OF 661.24 FEET TO THE SOUTH LINE OF THE NW 1/4 OF THE SW 1/4 OF SAID SECTION 22; THENCE S89°31'59"W ALONG SAID SOUTH LINE A DISTANCE OF 663.35 FEET TO THE WEST LINE OF SAID SECTION 22; THENCE RUN ALONG SAID WEST LINE THE FOLLOWING 3 COURSES; 1) N00°29'28"W A DISTANCE OF 1323.24 FEET; 2) THENCE N00°09'33"W A DISTANCE OF 1322.55 FEET; 3) THENCE N00°09'33"W A DISTANCE OF 792.10 FEET TO THE NORTH LINE OF THE SOUTH 24 ACRES OF THE NW 1/4 OF THE NW 1/4 OF SAID SECTION 22; THENCE N89°37'27"E ALONG SAID NORTH LINE A DISTANCE OF 1318.54 FEET TO THE WEST LINE OF THE NE 1/4 OF THE NW 1/4 OF SAID SECTION 22; THENCE N00°20'51"W ALONG SAID WEST LINE A DISTANCE OF 529.36 FEET RETURNING TO THE POINT OF BEGINNING, LESS MAINTAINED RIGHT OF WAY FOR LITTLE ZION ROAD.

CONTAINING AN AREA OF 159.93 ACRES MORE OR LESS.

# SECTION VII

# SECTION C

# SECTION 1

**ASTONIA**  
**Community Development District**

Summary of Checks

September 2, 2020 to October 6, 2020

Bank	Date	Check No.'s		Amount
General Fund	9/17/20	16	\$	-
	9/18/20	17-18	\$	18,611.33
			\$	18,611.33
				<b>18,611.33</b>

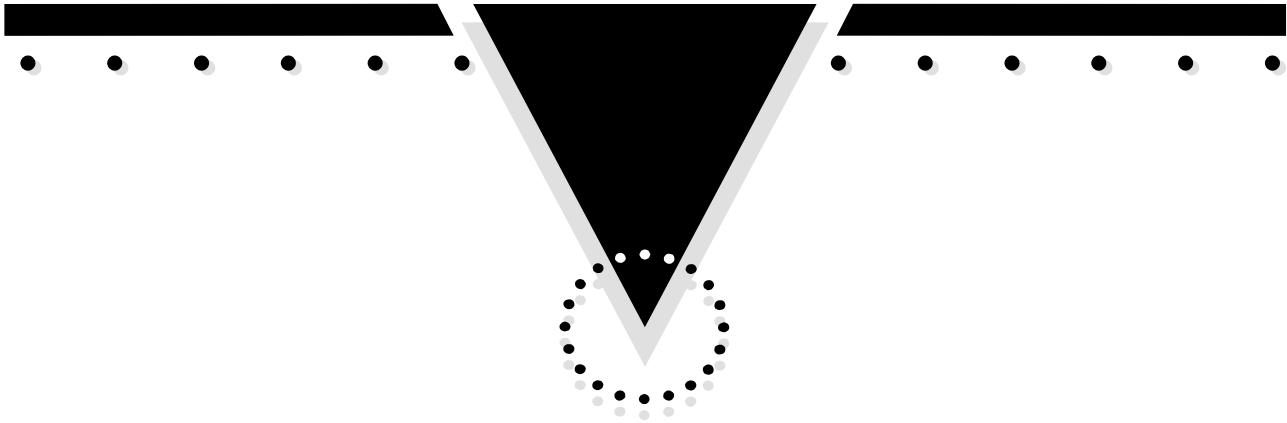
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/17/20	99999	9/17/20	VOID	202009 000-00000-00000		C	.00	
			VOID CHECK					
								*****INVALID VENDOR NUMBER*****
								.00 000016
9/18/20	00001	7/01/20	8	202007 310-51300-34000	MANAGEMENT FEES 07/2020	*	2,916.67	
		7/01/20	8	202007 310-51300-51000	OFFICE SUPPLIES	*	.03	
		7/01/20	8	202007 310-51300-42000	POSTAGE	*	.50	
		7/01/20	8	202007 310-51300-35200	INFORMATION TECH 07/2020	*	125.00	
		7/06/20	9	202007 310-51300-35200	INFOR TECH 01/20-06/20	*	750.00	
		8/01/20	12	202008 310-51300-34000	MANAGEMENT FEES AUG/2020	*	2,916.67	
		8/01/20	12	202008 310-51300-35200	INFORMATION TECH AUG/2020	*	125.00	
		8/01/20	12	202008 310-51300-51000	OFFICE SUPPLIES	*	.03	
		8/01/20	12	202008 310-51300-42000	POSTAGE	*	.50	
		9/01/20	13	202009 310-51300-34000	MANAGEMENT FEES SEPT/2020	*	2,916.67	
		9/01/20	13	202009 310-51300-35200	INFORMATION TEC SEPT/2020	*	125.00	
		9/01/20	13	202009 310-51300-51000	OFFICE SUPPLIES	*	2.50	
		9/01/20	13	202009 310-51300-42500	COPIES	*	5.25	
		9/01/20	13	202009 310-51300-41000	TELEPHONE	*	6.42	
								GOVERNMENTAL MANAGEMENT SERVICES-
								9,890.24 000017
9/18/20	00002	7/31/20	116253	202006 310-51300-31500	CONFER/FOLLOW-UP/ATTEND	*	857.31	
		7/31/20	116255	202008 300-20700-10100	BOND VALID SRVC MAY-JUN20	*	7,109.14	
		7/31/20	116256	202008 300-20700-10100	PROJECT CONST S.MAY-JUN20	*	430.64	
		8/31/20	116865	202007 310-51300-31500	RESEARCH/CONFER/ATTEND	*	324.00	
								HOPPING GREEN & SAMS
								8,721.09 000018
							TOTAL FOR BANK A	18,611.33
					ASTO ASIONIA CDD	KCOSTA		

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
TOTAL FOR REGISTER						18,611.33	

ASTO ASIONIA CDD KCOSTA



## SECTION 2



**Astonia**  
**Community Development District**

**Unaudited Financial Reporting**

**August 31, 2020**



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**ASTONIA**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**August 31, 2020**

	General Fund	Capital Projects Fund	Totals FY20
<b><u>ASSETS:</u></b>			
<b><u>CASH</u></b>			
OPERATING ACCOUNT	\$25,541	---	\$25,541
<b>TOTAL ASSETS</b>	<b><u>\$25,541</u></b>	<b><u>\$0</u></b>	<b><u>\$25,541</u></b>
<b><u>LIABILITIES:</u></b>			
ACCOUNTS PAYABLE	\$8,833	---	\$8,833
DUE TO CAPITAL PROJECT	\$7,540	---	\$7,540
DUE TO DEVELOPER	---	\$31,949	\$31,949
<b><u>FUND EQUITY:</u></b>			
FUND BALANCES:			
UNASSIGNED	\$9,168	---	\$9,168
RESERVED FOR CAPITAL PROJECTS	---	(\$31,949)	(\$31,949)
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b><u>\$25,541</u></b>	<b><u>\$0</u></b>	<b><u>\$25,541</u></b>

# ASTONIA

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
DEVELOPER CONTRIBUTIONS	\$91,696	\$70,000	\$70,000	\$0
<b>TOTAL REVENUES</b>	<b>\$91,696</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISORS FEES	\$9,000	\$8,000	\$0	\$8,000
ENGINEERING	\$11,250	\$10,000	\$0	\$10,000
ATTORNEY	\$18,750	\$16,667	\$16,989	(\$323)
MANAGEMENT FEES	\$26,250	\$23,333	\$22,581	\$753
INFORMATION TECHNOLOGY	\$3,475	\$3,375	\$3,375	\$0
TELEPHONE	\$225	\$200	\$0	\$200
POSTAGE	\$750	\$667	\$108	\$558
INSURANCE	\$5,000	\$5,000	\$3,631	\$1,369
PRINTING & BINDING	\$750	\$667	\$141	\$526
LEGAL ADVERTISING	\$10,000	\$8,889	\$13,825	(\$4,936)
OTHER CURRENT CHARGES	\$5,000	\$4,444	\$0	\$4,444
OFFICE SUPPLIES	\$521	\$463	\$57	\$406
TRAVEL PER DIEM	\$550	\$489	\$0	\$489
DUES, LICENSES, & SUBSCRIPTIONS	\$175	\$175	\$125	\$50
<b>TOTAL ADMINISTRATIVE:</b>	<b>\$91,696</b>	<b>\$82,369</b>	<b>\$60,832</b>	<b>\$21,537</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,696</b>	<b>\$82,369</b>	<b>\$60,832</b>	<b>\$21,537</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$9,168</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$9,168</b>	

# ASTONIA

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL PROJECTS FUND

#### Statement of Revenues & Expenditures

For The Period Ending August 31, 2020

	ADOPTED BUDGET	PRORATED BUDGET THRU 08/31/20	ACTUAL THRU 08/31/20	VARIANCE
<b><u>REVENUES:</u></b>				
INTEREST	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>				
CAPITAL OUTLAY	\$0	\$0	\$5,165	(\$5,165)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$26,783	(\$26,783)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,949</b>	<b>(\$31,949)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>(\$31,949)</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>(\$31,949)</b>	

**ASTONIA**  
**COMMUNITY DEVELOPMENT DISTRICT**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>REVENUES:</b>													
DEVELOPER CONTRIBUTIONS	\$0	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$10,000	\$0	\$70,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$70,000</b>
<b>EXPENDITURES:</b>													
<b>ADMINISTRATIVE:</b>													
SUPERVISORS FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$0	\$0	\$0	\$7,833	\$2,737	\$3,705	\$1,001	\$857	\$857	\$0	\$0	\$0	\$16,989
MANAGEMENT FEES	\$0	\$0	\$0	\$2,164	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$0	\$22,581
INFORMATION TECHNOLOGY	\$0	\$0	\$0	\$0	\$2,375	\$0	\$0	\$0	\$0	\$875	\$125	\$0	\$3,375
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POSTAGE	\$0	\$0	\$0	\$0	\$12	\$8	\$64	\$21	\$2	\$1	\$1	\$0	\$108
INSURANCE	\$0	\$0	\$0	\$3,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,631
PRINTING & BINDING	\$0	\$0	\$0	\$0	\$65	\$12	\$65	\$0	\$0	\$0	\$0	\$0	\$141
LEGAL ADVERTISING	\$0	\$0	\$0	\$0	\$4,872	\$6,498	\$0	\$650	\$664	\$1,141	\$0	\$0	\$13,825
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$0	\$3	\$46	\$6	\$0	\$3	\$0	\$0	\$0	\$57
TRAVEL PER DIEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES, & SUBSCRIPTIONS	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
<b>TOTAL ADMINISTRATIVE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,754</b>	<b>\$12,980</b>	<b>\$13,185</b>	<b>\$4,052</b>	<b>\$4,444</b>	<b>\$4,442</b>	<b>\$4,933</b>	<b>\$3,042</b>	<b>\$0</b>	<b>\$60,832</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,754</b>	<b>\$12,980</b>	<b>\$13,185</b>	<b>\$4,052</b>	<b>\$4,444</b>	<b>\$4,442</b>	<b>\$4,933</b>	<b>\$3,042</b>	<b>\$0</b>	<b>\$60,832</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,246</b>	<b>(\$12,980)</b>	<b>\$6,815</b>	<b>(\$4,052)</b>	<b>(\$4,444)</b>	<b>\$15,558</b>	<b>(\$4,933)</b>	<b>\$6,958</b>	<b>\$0</b>	<b>\$9,168</b>

**Astoria Community Development District  
Developer Contributions/Due from Developer**

<b>Funding Request #</b>	<b>Prepared Date</b>	<b>Payment Received Date</b>	<b>Check/Wire Amount</b>	<b>Total Funding Request</b>	<b>General Fund Portion (FY20)</b>	<b>General Fund Portion (FY21)</b>	<b>Over and (short) Balance Due</b>
FY20							
1	1/9/20	2/26/20	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		\$ -
2	3/26/20	4/16/20	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		\$ -
3	6/10/20	8/12/20	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		\$ -
4	8/17/20	8/26/20	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00		\$ -
Due from Developer			\$ 70,000.00	\$ 70,000.00	\$ 70,000.00		\$ -

**Total Developer Contributions FY20**

**\$ 70,000.00**