



Rizzetta & Company

## **Connerton West Community Development District**

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**Board of Supervisor's 2nd Audit  
Meeting & Regular Meeting  
May 3, 2021**

**District Office:  
12750 Citrus Park Lane, Suite 115  
Tampa, Florida 32625  
813.933.5571**

**[www.connertonwestcdd.org](http://www.connertonwestcdd.org)**

# **CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT AGENDA**

At Club Connerton located at 21100 Fountain Garden Way, Land O Lakes, FL 34638.

<b>District Board of Supervisors</b>	Jack Knowles	Chairman
	Daniel Novak	Vice Chairman
	Chris Kawalec	Assistant Secretary
	Fredrick Lise	Assistant Secretary
	Tyson Krutsinger	Assistant Secretary
<b>District Manager</b>	Aimee Brandon	Rizzetta & Company, Inc.
<b>District Attorney</b>	Roy Van Wyk	Hopping Green & Sams, P.A.
<b>District Engineer</b>	Greg Woodcock	Cardno

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at 813-933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

**CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE · 5844 OLD PASCO RD SUITE 100, WESLEY CHAPEL, FL 33544**  
**www.connertonwestcdd.org**

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**Board of Supervisors**  
**Connerton West Community**  
**Development District**

April 26, 2021

**AGENDA**

Dear Board Members:

The 2nd audit committee meeting and regular meeting of the Board of Supervisors of Connerton West Community Development District will be held on **Monday, May 3, 2021 4:00 p.m.**, at Club Connerton, located at 21100 Fountain Garden Way, Land O' Lakes, FL 34638. The following is the agenda for this meeting.

**AUDIT COMMITTEE MEETING**

- 1. CALL TO ORDER/ROLL CALL**
- 2. BUSINESS ADMINISTRATION**
  - A. Ranking of Audit Proposals Received**
    1. Grau and Associates.....Tab 1
    2. Berger, Elam, Toombs, Gaines & Frank.....Tab 2

**BOARD OF SUPERVISORS MEETING**

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. STAFF REPORTS**
  - A. District Counsel**
  - B. District Engineer**
    1. Update on Trail Project
    2. Update on Storybrook
    3. Fence Easement License Agreement Update
  - C. Field Inspection Report & Reply to March Report.....Tab 3**
  - D. Irrigation Report.....Tab 4**
  - E. Aquatics Report.....Tab 5**
    1. Introduction of Aquatic Weed Control
  - F. Property Maintenance Report – Stan Zeurcher.....Tab 6**
  - G. District Manager**
    1. Announcement of Registered Voters.....Tab 7
    2. Financial Status Update March 2021.....Tab 8
- 4. BUSINESS ITEMS**
  - A. Public Hearing on Notice of Rule Making**
    1. Consideration of Resolution 2021-05,  
Adopting a Rule for the Purpose of Setting  
a Rate for the Fee Relating to Fence Applications....Tab 9
  - B. Consideration of Audit Committee's Recommendation  
for Audit Services and Award of Contract**

- C. Consideration of FY 2019-2020 Audit Report.....Tab 10
- D. Consideration of RASI Proposal.....Tab 11
- E. Consideration of Garden Party Park Exhibits.....Tab 12  
(proposal will be under separate cover)
- F. Consideration of Landscape Lighting Proposal.....Tab 13
- G. Consideration of Boardwalk Assessment and Fee.....Tab 14
- 5. **BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Board of Supervisors'  
1<sup>st</sup> Audit Meeting held on April 5, 2021.....Tab 15
  - B. Consideration of Minutes of the Board of Supervisors'  
Regular Meeting held on April 5, 2021.....Tab 16
  - C. Consideration of Operation and Maintenance  
Expenditures for March 2021.....Tab 17
- 6. **SUPERVISOR REQUESTS**
- 7. **ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,

*Aimee Brandon*

Aimee Brandon  
District Manager

cc: Roy Van Wyk, Hopping Green & Sams, P.A.

## **Tab 1**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Proposal to Provide Financial Auditing Services:**

**CONNERTON WEST**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: April 21, 2021  
12:00PM

**Submitted to:**

Connerton West  
Community Development District  
c/o District Manager  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

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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)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**Grau & Associates**

CERTIFIED PUBLIC ACCOUNTANTS

April 21, 2021

Connerton West Community Development District  
c/o District Manager  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

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

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

#### **Why Grau & Associates:**

##### **Knowledgeable Audit Team**

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

##### **Servicing your Individual Needs**

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

##### **Developing Relationships**

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

##### **Maintaining an Impeccable Reputation**

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



### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



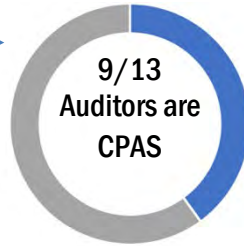
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

**297** Community Development Districts Served

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**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

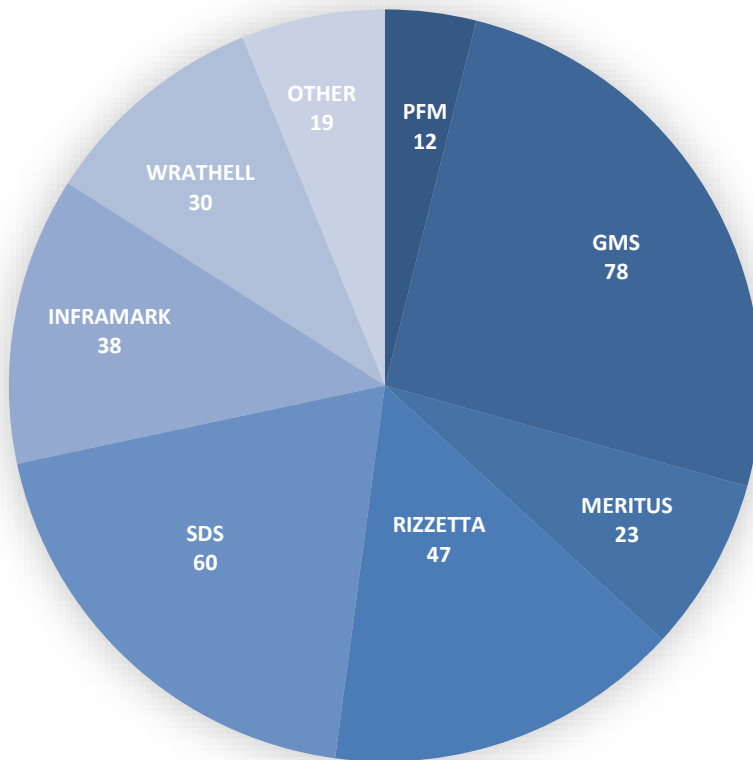
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197 in Florida | 850.224.2727 | Fax: 850.222.6190 | [www.ficpa.org](http://www.ficpa.org)

# **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

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#### 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	58
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

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### Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

### Professional Associations/ Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	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:

Is the recommendation cost effective?

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

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

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

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

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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

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

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

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

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

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

### **ARBITRAGE**

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

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing Connerton West 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).**

## Tab 2

**CONNERTON WEST  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

---

**PROPOSED BY:**

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

---

600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

April 21, 2021

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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

April 21, 2021

Connerton West Community Development District  
Rizzetta & Company, Inc.  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

Dear District Manager:

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

## Experience

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





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

Connerton West Community Development District  
April 21, 2021

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 Connerton West 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 Connerton West 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
---	--

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 \$4,525 for the years ended September 30, 2022, 2023, and 2024, and \$4,640 for the years ended September 30, 2025 and 2026. The fee is contingent upon the financial records and accounting systems of Connerton West 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 Connerton West Community Development District as of September 30, 2022, 2023, 2024, 2025, and 2026. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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



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

### **Personnel Qualifications and Experience**

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

Director – 41 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

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

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

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

Director

**Continuing Professional Education**

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

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

### **Personnel Qualifications and Experience**

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

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **Education**

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

#### **Registrations**

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

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

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

#### **Professional Experience**

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

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

### **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***

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

**Paul Daly**

Staff Accountant – 9 years

**Education**

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

**Professional Experience**

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

**Continuing Professional Education**

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



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

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

### **Melissa Marlin**

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***

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

### **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***

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

### **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***

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

**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***

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

**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 – 3 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>
--

### **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***

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

### **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 Baggett, Reutimann & Associates, CPAs, PA, (NY 11853) email: [judbag@baggettcpa.com](mailto:judbag@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)

**CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years Ending  
September 30, 2022, 2023, 2024, 2025 & 2026  
Pasco County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than April 21, 2021, at 12:00 p.m., at the office of the District Manager, Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544, (813) 994-1001. 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) hard copy and one (1) digital 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 – Connerton West Community Development District" on the face of it.

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

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

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

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

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

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

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

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

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

**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.

## **AUDITOR SELECTION EVALUATION CRITERIA**

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

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

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

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

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

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

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

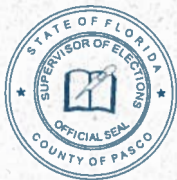
Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (e.g. the existence of any natural disaster plan for business operations).

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

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

### **Total (100 Points)**

## **Tab 7**



# Brian E. Corley

## Supervisor of Elections

PO BOX 300, Dade City FL 33526-0300

1-800-851-8754  
[www.pascovotes.com](http://www.pascovotes.com)

April 21, 2021

Aimee Brandon, District Manager  
District Office  
3434 Colwell Avenue Suite 200  
Tampa FL 33544

Dear Ms. Brandon:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2021.

• Asturia Community Development District	1,066
• <b>Connerton West Community Development District</b>	<b>2,568</b>
• Country Walk Community Development District	1,924
• Meadow Pointe III Community Development District	3,427
• Meadow Pointe IV Community Development District	1,718
• Meadow Pointe V Community Development District	0
• The Groves Community Development District	1,140
• Wesbridge Community Development District	218

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood  
Chief Administrative Officer

## Tab 9

**RESOLUTION 2021-05**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT  
ADOPTING A RULE FOR THE PURPOSE OF SETTING A RATE  
FOR THE FEE RELATING TO FENCE APPLICATIONS,  
ADMINISTRATIVE COSTS; AND PROVIDING AN EFFECTIVE  
DATE.**

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

**WHEREAS**, the District’s Board of Supervisors (“Board”) is authorized by Section 190.111(5), *Florida Statutes*, to adopt revised rules and orders pursuant to Chapter 120, *Florida Statutes*; and

**WHEREAS**, the Act also authorized the Board to adopt rules setting rates, fees, and charges pursuant to Chapter 120, *Florida Statutes*.

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

**SECTION 1.** The Board finds that the fee of \$200 for the reimbursement of the District’s costs associated with the processing of Fence Installation Applications (the “Application”) is just and equitable and is based upon the costs associated with the processing and administration of the Application.

**SECTION 2.** The Board hereby approves and adopts a rule setting the Application fee in the amount of \$200 for the purpose of reimbursing the District for costs associated with the processing and administration of the Application.

**SECTION 3.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 4.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 3rd day of May 2021.

ATTEST:

**CONNERTON WEST COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chairperson, Board of Supervisors



## **Tab 10**



# 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

To the Board of Supervisors  
Connerton West Community Development District  
Pasco County, Florida

We are pleased to provide the following information related to our audit of the Connerton West Community Development District for the year ended September 30, 2020 to assist you in your oversight responsibility of the financial reporting process of the District.

Our responsibility under the auditing standards has been described to you in our engagement letter dated August 17, 2020.

Management is responsible for the appropriateness of the accounting policies used by the District. During the year, no significant new accounting policies were adopted nor were there any changes in the existing accounting policies.

We did not discuss with Management, any significant or unusual transactions nor did we discuss any alternative treatments available under generally accepted accounting policies during the current audit period.

Any audit adjustments provided by Management or communicated to Management have been reported to and agreed upon by Management. If you would like a detailed listing of all audit adjustments for the current period, please contact us.

We did not encounter any immaterial uncorrected misstatement during the course of our audit.

There are no disagreements with Management over the application of significant accounting principles, the basis for judgments made by Management on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

We are not aware of any consultations Management had with other accountants about accounting or auditing matters.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA



Board of Supervisors  
Connerton West Community Development District  
Page 2

There were no significant issues that were discussed during the course of the audit.

We did not encounter any difficulties in dealing with Management during the audit process.

Management has made certain written representations to us as part of the audit process. Please contact us if you would like a copy of those representations.

This letter is intended solely for the information and use of the Board of Supervisors and Management and is not intended to be and should not be used by anyone other than the intended parties. Please contact J. W. Gaines should you have any questions concerning this letter. We greatly appreciate the opportunity to be of service to the Connerton West Community Development District.

*Berger Toombs Elam  
Gaines + Frank*

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

April 5, 2021

**Connerton West Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

**Connerton West Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2020**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Connerton West Community Development District  
Pasco County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of Connerton West Community Development District as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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To the Board of Supervisors  
Connerton West Community Development District

## **Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Connerton West Community Development District as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Governmental Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated April 5, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Connerton West Community Development District's internal control over financial reporting and compliance.

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

April 5, 2021

**Connerton West Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2020**

Management's discussion and analysis of Connerton West Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, public safety, physical environment, culture/recreation and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.



**Connerton West Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings and improvements, and infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2020.

- ◆ The District's total assets were exceeded by total liabilities by \$24,114,408 (net position). Net investment in capital assets for the District was \$26,122,024. Restricted net position was \$899,782. Unrestricted net position was \$(2,907,398).
- ◆ Governmental activities revenues totaled \$4,890,038 while governmental activities expenses totaled \$3,994,823.

**Connerton West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Current assets	\$ 702,066	\$ 578,358
Restricted assets	2,283,980	2,967,059
Capital assets	39,600,142	40,478,239
Total Assets	<u>42,586,188</u>	<u>44,023,656</u>
Current liabilities	2,017,486	1,918,113
Non-current liabilities	16,454,294	18,886,350
Total Liabilities	<u>18,471,780</u>	<u>20,804,463</u>
Net Position		
Net investment in capital assets	26,122,024	25,799,307
Restricted for debt service	899,782	843,124
Unrestricted	(2,907,398)	(3,423,238)
Total Net Position	<u>\$ 24,114,408</u>	<u>\$ 23,219,193</u>

The decrease in restricted assets is related to the additions to construction in progress in the current year.

The increase in current assets is the result of revenues exceeding expenditures in the General Fund in the current year.

The decrease in capital assets is related to depreciation exceeding capital assets additions in the current year.

The decrease in non-current liabilities is primarily due to the principal payments on long-term debt in the current year.

The increase in net position is related to revenues exceeding expenses in the current year.

**Connerton West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Program Revenues		
Charges for services	\$ 4,717,617	\$ 4,566,897
Capital grants and contributions	149,488	-
General Revenues		
Investment earnings	22,933	93,495
Total Revenues	<u>4,890,038</u>	<u>4,660,392</u>
Expenses		
General government	210,356	232,907
Public safety	9,175	8,000
Physical environment	2,183,512	2,064,646
Transportation	638,679	638,416
Culture/recreation	37,027	32,481
Interest and other charges	916,074	932,787
Total Expenses	<u>3,994,823</u>	<u>3,909,237</u>
Change in Net Position	895,215	751,155
Net Position - Beginning of Year	<u>23,219,193</u>	<u>22,468,038</u>
Net Position - End of Year	<u>\$ 24,114,408</u>	<u>\$ 23,219,193</u>

The increase in charges for services is related to the increase in special assessments in the current year.

The increase in capital contributions is related to the developer contribution of land in the current year.

The decrease in general government is related to the decrease in legal expenses and miscellaneous contingency expenses in the current year.

The increase in physical environment is related to the increase in landscape maintenance expenses in the current year.

**Connerton West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2020 and 2019:

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Land and improvements	\$ 1,649,488	\$ 1,500,000
Construction in progress	7,613,074	6,939,769
Buildings and improvements	406,472	406,472
Infrastructure	30,295,902	30,295,902
Improvements other than buildings	6,695,996	6,695,996
Accumulated depreciation	(7,060,790)	(5,359,900)
Total Capital Assets, net	<u>\$39,600,142</u>	<u>\$40,478,239</u>

The capital asset activity in the current year included additions to construction in progress of \$673,305 and land of \$149,488 and depreciation of \$1,700,890.

**General Fund Budgetary Highlights**

The final budget exceeded actual expenditures in the current year because reserve and contingency expenditures were less than anticipated.

The September 30, 2020 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In September 2006, the District issued \$4,370,000 Series 2006A-2 Capital Improvement Revenue Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District. As of September 30, 2020, the balance outstanding was \$3,040,000.

**Connerton West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Debt Management Continued)**

- ◆ In June 2015, the District issued \$2,275,000 Series 2015A-1 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem a portion of the Series 2006A-1 Capital Improvement Revenue Bonds. As of September 30, 2020, the balance outstanding was \$1,990,000.
- ◆ In April 2018, the District issued \$6,520,000 Series 2018A-1 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem a portion of the Series 2004 Capital Improvement Revenue Bonds. As of September 30, 2020, the balance outstanding was \$5,935,000.
- ◆ In April 2018, the District issued \$1,520,000 Series 2018A-2 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem a portion of the Series 2004 Capital Improvement Revenue Bonds. As of September 30, 2020, the balance outstanding was \$1,400,000.
- ◆ In August 2018, the District issued \$4,290,000 Series 2018-1 Capital Improvement Revenue Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District. As of September 30, 2020, the balance outstanding was \$4,165,000.
- ◆ In August 2018, the District issued \$4,190,000 Series 2018-2 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem the remaining Series 2006A-1 Capital Improvement Revenue Bonds and a portion of the Series 2006A-2 Capital Improvement Revenue Bonds. As of September 30, 2020, the balance outstanding was \$1,655,000.

**Connerton West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

Connerton West Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District for the year ended September 30, 2020.

**Request for Information**

The financial report is designed to provide a general overview of Connerton West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Connerton West Community Development District's Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625.

**Connerton West Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 654,317
Accounts receivable	1,524
Prepaid expenses	27,460
Deposits	18,765
Total Current Assets	<u>702,066</u>
Non-current Assets	
Restricted assets	
Investments	2,283,980
Capital assets, not being depreciated	
Land and improvements	1,649,488
Construction in progress	7,613,074
Capital assets being depreciated	
Buildings and improvements	406,472
Infrastructure	30,295,902
Improvements other than buildings	6,695,996
Less: accumulated depreciation	<u>(7,060,790)</u>
Total Non-current Assets	<u>41,884,122</u>
Total Assets	<u>42,586,188</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	64,372
Accrued interest	358,114
Bonds payable	1,595,000
Total Current Liabilities	<u>2,017,486</u>
Non-current liabilities	
Bonds payable	16,454,294
Total Liabilities	<u>18,471,780</u>
<b>NET POSITION</b>	
Net investment in capital assets	26,122,024
Restricted for debt service	817,583
Restricted for capital projects	82,199
Unrestricted	<u>(2,907,398)</u>
Total Net Position	<u>\$ 24,114,408</u>

*See accompanying notes to financial statements.*

**Connerton West Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended September 30, 2020**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		<b><u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u></b>
		<b><u>Charges for Services</u></b>	<b><u>Capital Contributions</u></b>	
Governmental Activities				
General government	\$ (210,356)	\$ 229,785	\$ -	\$ 19,429
Public safety	(9,175)	10,022	-	847
Physical environment	(2,183,512)	1,236,133	149,488	(797,891)
Transportation	(638,679)	3,536	-	(635,143)
Culture/recreation	(37,027)	25,646	-	(11,381)
Interest and other charges	(916,074)	3,212,495	-	2,296,421
Total Governmental Activities	<u>\$ (3,994,823)</u>	<u>\$ 4,717,617</u>	<u>\$ 149,488</u>	<u>872,282</u>
 <b>General revenues:</b>				
Investment earnings				<u>22,933</u>
Change in Net Position				895,215
Net Position - Beginning of Year				<u>23,219,193</u>
Net Position - End of Year				<u><u>\$ 24,114,408</u></u>

*See accompanying notes to financial statements.*



**Connerton West Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2020**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 654,317	\$ -	\$ -	\$ 654,317
Accounts receivable	600	-	924	1,524
Prepaid expenses	27,460	-	-	27,460
Deposits	18,765	-	-	18,765
Restricted assets:				
Investments, at fair value	-	1,757,181	526,799	2,283,980
Total Assets	<u>\$ 701,142</u>	<u>\$ 1,757,181</u>	<u>\$ 527,723</u>	<u>\$ 2,986,046</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	<u>\$ 64,372</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,372</u>
 <b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenses and deposits	46,225	-	-	46,225
Restricted:				
Debt service	-	1,757,181	-	1,757,181
Capital projects	-	-	527,723	527,723
Assigned:				
Capital reserves	407,992	-	-	407,992
Unassigned:	182,553	-	-	182,553
Total Fund Balances	<u>636,770</u>	<u>1,757,181</u>	<u>527,723</u>	<u>2,921,674</u>
 Total Liabilities and Fund Balances	<u>\$ 701,142</u>	<u>\$ 1,757,181</u>	<u>\$ 527,723</u>	<u>\$ 2,986,046</u>

See accompanying notes to financial statements.

**Connerton West Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2020**

Total Governmental Fund Balances	\$ 2,921,674
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Amounts reported for governmental activities in the Statement of Net Position  
are different because:

Capital assets, land and improvements, \$1,649,488, construction in progress, \$7,613,074, buildings and improvements, \$406,472, infrastructure, \$30,295,902, and improvements other than buildings, \$6,695,996, net of accumulated depreciation, \$(7,060,790), are not current financial resources and therefore, are not reported at the fund level.	39,600,142
--	------------

Long-term liabilities, including bonds payable, \$(18,185,000), net of bond discount, \$135,706, are not due and payable in the current period and therefore, are not reported at the fund level.	(18,049,294)
---	--------------

Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(358,114)</u>
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Net Position of Governmental Activities	<u><u>\$ 24,114,408</u></u>
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*See accompanying notes to financial statements.*

**Connerton West Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**For The Year Ended September 30, 2020**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 1,505,122	\$ 3,212,495	\$ -	\$ 4,717,617
Investment earnings	3,529	11,289	8,115	22,933
Total Revenues	<u>1,508,651</u>	<u>3,223,784</u>	<u>8,115</u>	<u>4,740,550</u>
Expenditures				
Current				
General government	210,356	-	-	210,356
Public safety	9,175	-	-	9,175
Physical environment	1,131,613	-	-	1,131,613
Transportation	3,237	-	-	3,237
Culture/recreation	23,478	-	-	23,478
Capital outlay	-	-	673,305	673,305
Debt service				
Principal	-	2,285,000	-	2,285,000
Interest	-	955,749	-	955,749
Total Expenditures	<u>1,377,859</u>	<u>3,240,749</u>	<u>673,305</u>	<u>5,291,913</u>
Net change in fund balances	130,792	(16,965)	(665,190)	(551,363)
Fund Balances - Beginning of Year	<u>505,978</u>	<u>1,774,146</u>	<u>1,192,913</u>	<u>3,473,037</u>
Fund Balances - End of Year	<u>\$ 636,770</u>	<u>\$ 1,757,181</u>	<u>\$ 527,723</u>	<u>\$ 2,921,674</u>

See accompanying notes to financial statements.

**Connerton West Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended September 30, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ (551,363)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays. However, in the Statement of Activities the costs of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$673,305, exceeded depreciation, \$(1,700,890), in the current period.	(1,027,585)
--	-------------

The contribution of capital assets does not affect current financial resources and therefore is not reflected at the fund level. This is the amount of capital assets contributed in the current period.	149,488
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Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,285,000
--	-----------

Amortization of bond discount does not require the use of current resources and therefore is not reported in the governmental funds. This is the amount of amortization in the current period.	(7,944)
--	---------

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<div style="border-top: 1px solid black;">47,619</div>
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ 895,215</div>
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*See accompanying notes to financial statements.*

**Connerton West Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –**  
**GENERAL FUND**  
**For the Year Ended September 30, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 1,495,233	\$ 1,495,233	\$ 1,505,122	\$ 9,889
Investment earnings	-	-	3,529	3,529
Total Revenues	<u>1,495,233</u>	<u>1,495,233</u>	<u>1,508,651</u>	<u>13,418</u>
Expenditures				
Current				
General government	399,069	399,069	210,356	188,713
Public Safety	8,500	8,500	9,175	(675)
Physical environment	1,054,064	1,054,064	1,131,613	(77,549)
Transportation	5,500	5,500	3,237	2,263
Culture/recreation	28,100	28,100	23,478	4,622
Total Expenditures	<u>1,495,233</u>	<u>1,495,233</u>	<u>1,377,859</u>	<u>117,374</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>130,792</u>	<u>130,792</u>
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>505,978</u>	<u>505,978</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 636,770</u>	<u>\$ 636,770</u>

See accompanying notes to financial statements.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on June 14, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Rule 42-PP-1 of the Florida Land and Water Adjudicatory Commission. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Connerton West Community Development District. The District is governed by a five-member Board of Supervisors. All members are elected on an at large basis by qualified electors that reside within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Connerton West Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.



**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – Accounts for debt service requirements to retire certain special assessment revenue bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the special assessment revenues and pledged funds.

Capital Projects Fund – The Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**b. Restricted Net Position**

Certain net position of the District is classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include land, buildings and improvements, and infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. The estimated useful lives of the various classes of depreciable capital assets are as follows;

Buildings and improvements	30 years
Infrastructure	20-30 years
Improvements other than buildings	15 years

**d. Bond Discounts**

Bond discounts are amortized over the life of the bonds.

**e. Budgets**

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District's bank balance was \$715,211 and the carrying value was \$654,317. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2020, the District had the following investments and maturities:

<b>Investment</b>	<b>Maturities</b>	<b>Fair Value</b>
First American Treasury Obligation Fund	46 days*	\$ 1,980,131
U S Bank Manage Money Market	N/A	134,570
U S Bank Money Market	N/A	169,279
Total		<u>\$ 2,283,980</u>

\*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

Custodial Credit Risk – Deposits (Continued)

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in First American Treasury Obligation and the U S Bank Managed Money Market are Level 1 assets.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2020, the District's investment in First American Treasury Obligation Fund was rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Treasury Obligation Fund represents 87%, the U S Bank Managed Money Market represents 6% and the U S Bank Money Market represents 7% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2020 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE C – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2020 was as follows:

	<b>Balance October 1, 2019</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance September 30, 2020</b>
<b><u>Governmental Activities:</u></b>				
Capital assets, not being depreciated:				
Land	\$ 1,500,000	\$ 149,488	\$ -	\$ 1,649,488
Construction in progress	6,939,769	673,305	-	7,613,074
Total capital assets, not depreciated	<u>8,439,769</u>	<u>822,793</u>	<u>-</u>	<u>9,262,562</u>
Capital assets, being depreciated:				
Buildings and improvements	406,472	-	-	406,472
Infrastructure	30,295,902	-	-	30,295,902
Improvements other than buildings	6,695,996	-	-	6,695,996
Total capital assets, being depreciated	<u>37,398,370</u>	<u>-</u>	<u>-</u>	<u>37,398,370</u>
Less accumulated depreciation for:				
Buildings and improvements	(40,647)	(13,549)	-	(54,196)
Infrastructure	(3,980,053)	(1,240,941)	-	(5,220,994)
Improvements other than buildings	(1,339,200)	(446,400)	-	(1,785,600)
Total accumulated depreciation	<u>(5,359,900)</u>	<u>(1,700,890)</u>	<u>-</u>	<u>(7,060,790)</u>
Total capital assets depreciated, net	<u>32,038,470</u>	<u>(1,700,890)</u>	<u>-</u>	<u>30,337,580</u>
Governmental Activities Capital Assets	<u>\$ 40,478,239</u>	<u>\$ (878,097)</u>	<u>\$ -</u>	<u>\$ 39,600,142</u>

Depreciation was charged to physical environment, \$1,051,899, culture/recreation, \$13,549, and transportation, \$635,442.

**NOTE D – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2020:

Long-term debt at October 1, 2019	\$ 20,470,000
Principal payments	<u>(2,285,000)</u>
Long-term debt at September 30, 2020	\$ 18,185,000
Less: bond discount, net	<u>(135,706)</u>
Bonds payable, net at September 30, 2020	<u>\$ 18,049,294</u>

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Long-term debt for Governmental Activities is comprised of the following:

**Capital Improvement Revenue and Refunding Bonds**

\$6,520,000 Series 2018A-1 Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2019 maturing May 2036. Interest at various rates between 2% and 3.625% is due May and November beginning November 2018. Current portion is \$305,000.	\$ 5,935,000
\$1,520,000 Series 2018A-2 Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2019 maturing May 2036. Interest at various rates between 4.625% and 5% is due May and November beginning November 2018. Current portion is \$60,000.	1,400,000
\$4,370,000 Series 2006A-2 Capital Improvement Revenue Bonds are due in annual principal installments beginning May 2008. Interest at a rate of 5.4% is due May and November beginning November 2006. Current portion is \$105,000.	3,040,000
\$4,290,000 Series 2018-1 Capital Improvement Revenue Bonds are due in annual principal installments beginning May 2019 maturing May 2048. Interest at various rates between 4.5% and 5.5% is due May and November beginning November 2018. Current portion is \$70,000.	4,165,000
\$4,190,000 Series 2018-2 Capital Improvement Revenue and Refunding Bonds are due in a principal installment November 2045. Interest at a rate of 5.5% is due May and November beginning November 2018. Current portion is \$1,020,000.	1,655,000
\$2,275,000 Series 2015A-1 Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2016. Interest at various rates between 6.1% and 6.25% is due May and November beginning November 2015. Current portion is \$35,000.	<u>1,990,000</u>
Bond payable	18,185,000
Bond discount, net	<u>(135,706)</u>
Bonds Payable, Net	<u>\$ 18,049,294</u>

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2020 are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 1,595,000	\$ 831,425	\$ 2,426,425
2022	595,000	783,164	1,378,164
2023	615,000	761,265	1,376,265
2024	640,000	738,234	1,378,234
2025	665,000	713,240	1,378,240
2026-2030	4,415,000	2,971,249	7,386,249
2031-2035	4,675,000	2,030,783	6,705,783
2036-2040	2,470,000	1,052,634	3,522,634
2041-2045	1,715,000	519,913	2,234,913
2046-2048	800,000	89,373	889,373
Totals	<u>\$ 18,185,000</u>	<u>\$ 10,491,280</u>	<u>\$ 28,676,280</u>

Summary of Significant Bond Resolution Terms and Covenants

**Capital Improvement Revenue and Refunding Bonds**

Significant Bond Provisions

The Series 2006A-2 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2015 at a redemption price equal to the principal amount of the Series 2006A-2 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2006A-2 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2018A-1, Series 2018A-2, and Series 2018-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2028 at a redemption price equal to the principal amount of the Series 2018A-1 Bonds, Series 2018A-2, or Series 2018-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2018-2 Bonds are not subject to redemption prior to maturity at the option of the District. The Series 2018A-1, Series 2018A-2, Series 2018-1, and Series 2018-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2015A-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2025 at a redemption price equal to the principal amount of the Series 2015A-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2015A-2 Bonds are not subject to redemption prior to maturity at the option of the District. The Series 2015A-1 and Series 2015A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.



**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE D – LONG-TERM DEBT (CONTINUED)**

Significant Bond Provisions (Continued)

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2006A-1 Reserve Account was funded from the proceeds of the Series 2006A-1 Bonds. The 2018A-1, 2018A-2, 2018-1, and 2015A-1 Reserve Accounts were funded from the proceeds of the 2018A-1, 2018A-2, 2018-1, and 2015A-1 Bonds in amounts equal to 50 percent of the outstanding 2018A-1, 2018A-2, 2018-1, and 2015A-1, respectively. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2020:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue and Refunding Bonds, Series 2018A-2	\$ 65,994	\$ 65,241
Capital Improvement Revenue and Refunding Bonds, Series 2018A-1	\$ 246,306	\$ 246,306
Capital Improvement Revenue Bonds, Series 2006A-2	\$ 42,225	\$ 41,800
Capital Improvement Revenue Bonds, Series 2018-1	\$ 146,092	\$ 146,028
Capital Improvement Revenue and Refunding Bonds, Series 2015A-1	\$ 97,603	\$ 82,109

**Connerton West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE E – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operation and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by an annual assessment resolution adopted by the Board of Supervisors. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**NOTE F – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage.

**NOTE G – ECONOMIC DEPENDENCY**

A substantial portion of the District's activity is dependent upon the continued involvement of the developer, the loss of which could have a materially adverse effect on the District. At September 30, 2020, the developer owned a large portion of the assessable property located within District boundaries.



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## **INDEPENDENT AUDITOR'S 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**

To the Board of Supervisors  
Connerton West Community Development District  
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Connerton West Community Development District, as of and for the year ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated April 5, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Connerton West Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Connerton West Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Connerton West Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Board of Supervisors  
Connerton West Community Development District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Connerton West Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berger Toombs Elam  
Gaines & Frank*

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

April 5, 2021



# Berger, Toombs, Elam, Gaines & Frank

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## MANAGEMENT LETTER

To the Board of Supervisors  
Connerton West Community Development District  
Pasco County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Connerton West Community Development District as of and for the year ended September 30, 2020, and have issued our report thereon dated April 5, 2021.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's 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* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated April 5, 2021, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations noted in the preceding financial audit report.

### Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Connerton West Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Connerton West Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors  
Connerton West Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2020 for the Connerton West Community Development District. It is management's responsibility to monitor the Connerton West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

#### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

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

April 5, 2021



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

**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE WITH  
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Connerton West Community Development District  
Pasco County, Florida

We have examined Connerton West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management is responsible for Connerton West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Connerton West Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Connerton West Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Connerton West Community Development District's compliance with the specified requirements.

In our opinion, Connerton West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

*Berger Toombs Elam  
Gaines & Frank*

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

April 5, 2021

## **Tab 11**





Rizzetta & Company

# **Connerton West Community Development District**

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## **Proposal for Amenity Management Services**

**Presented by: Rizzetta & Company, Inc.**

**3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614  
813.514.0400**

**[rizzetta.com](http://rizzetta.com)**

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## About Rizzetta Amenity Services

Rizzetta Amenity Services, Inc., is an affiliate of Rizzetta & Company, Inc., which offers an extensive menu of amenity management services for both Community Development Districts and Community Associations.

Our amenity management services are customized and cost effective to meet our client's needs. Amenity Services focuses on providing all the amenity staffing needs for a community through dedicated onsite staff designed to handle the day-to-day operational needs of any community so it may thrive at the highest level. We offer creative and diverse programs which include numerous activities for both children and adults. Rizzetta Amenity Services was incorporated in 2008.

Please see our complete listing of amenity management services below:

- **Pre-Opening Services** – Pre-opening services consist of getting an amenity center ready, from concept to reality. Our dedicated group of professionals will handle everything needed to ensure a successful Grand Opening.
- **Onsite Management Services** – Oversee workplace operations to maintain and improve effectiveness and efficiency. Development of operating procedures and general community maintenance.
- **Recreation Management** – Recreation services include management and oversight of all recreational assets for a community on a daily basis. A community's recreation areas could consist of playgrounds, parks, pools, splash pads, various sporting courts, and fitness centers.
- **Personnel Management** – Personnel management includes the selection of staff, supervision, evaluation, and ongoing training.
- **Accountability and Communication** – Onsite staff will complete weekly or monthly reports regarding facility operations and accomplishments.
- **Preventative Maintenance** – Complete preventative maintenance procedures and regular facility inspections.
- **Maintenance Services** – Complete work orders promptly to ensure all is in good working order. Provide client with proposals for various projects.



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- **Facility Appearance** - Ensure all buildings, grounds, and amenities are kept in pristine condition to create a welcoming environment for all residents.
- **Community Newsletters** – Create informative community emails that are designed to promote activities.
- **Community Events** – Plan and promote events to bring the community together to create memories by providing a variety of innovative programs, activities, and events for residents of all ages. Lifestyle activities for social, educational, instructional, wellness, and recreational programs can be customized for each community to maximize participation and enjoyment.
- **Owner Information** – Maintain detailed records to ensure up-to-date resident information for community amenity access purposes.
- **Facility Rentals** – Manage facility rental spaces include scheduling, registration, payment collection, and staffing.



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## Corporate Management Team

**Gregg Gruhl** is our Amenity Services Manager and oversees and supports the on-site facility management staff. He was named to the position in April 2016. Prior to his current position, Gregg served as an on-site Clubhouse and Amenity Manager for 5 years. Prior to joining Rizzetta & Company, Mr. Gruhl served as the Region 3 Tennis Program Coordinator for USTA Florida, was the Chief Operating Officer and founding partner of GL Sports Entertainment, and served 22 years as the Director of Tennis at Northdale Golf and Tennis Club. Mr. Gruhl received his Bachelor of Arts from the University of South Florida.

**Email: [ggruhl@rizzetta.com](mailto:ggruhl@rizzetta.com)**

**Kelly Klukowski** is an Assistant Manager, Amenity Services for Rizzetta & Company, Inc., and assists with the management and support of the onsite personnel for Rizzetta Amenity Services, Inc. (RASI). Kelly started in 2018 as the Assistant Clubhouse and Amenity Manager for the Meadow Pointe IV community in Wesley Chapel, Florida. She worked at Meadow Pointe IV for two years before recently joining the Amenity Services management team. Kelly received her bachelor's degree from the Zimmerman School of Advertising & Mass Communications from U.S.F.

**Email: [kklukowski@rizzetta.com](mailto:kklukowski@rizzetta.com)**

**Deneen Klenke** is an Assistant Manager of Amenity Services for Rizzetta & Company, Inc., and assists with the management and support of the onsite personnel for Rizzetta Amenity Services, Inc. (RASI). Deneen has 9+ years of Clubhouse management experience and has worked for RASI as a Clubhouse and Amenities Manager for six of those years. Deneen received her Bachelor of Arts degree in Business Administration from Lenoir-Rhyne College in Hickory, NC.

**Email: [dklenke@rizzetta.com](mailto:dklenke@rizzetta.com)**



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## References



**Carrie Macsuga, Chairman**

Panther Trails Community Development District  
Gibsonston, Florida  
Email: macsuga.cdd@gmail.com

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**Betty Valenti, Chairman**

Long Lake Reserve Community Development District  
Wesley Chapel, Florida  
Email: bvalenti@mihomes.com

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**Donna Matthias-Gorman, Board Supervisor**

Concord Station Community Development District  
Land O Lakes, Florida  
Email: seat4@concordstationcdd.com

**Testimonial:**

"I would like to express my sincere appreciation to Rizzetta and Company Amenity Services Division for the excellent and professional services. The diligence, dedication, proactive and creative abilities demonstrated by our current clubhouse managers and staff has made significant contributions to the success of our day-to-day operations.

Thank you for your cooperation, partnership, and continued productivity of our amenity's goals. I highly recommend Rizzetta for community management."

- Donna Matthias-Gorman



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## Scope of Services

### INTRODUCTION:

Rizzetta Amenity Services, Inc. ("Consultant"), at the request of the Connerton West Community Development District ("District") is providing a proposal for professional Amenity Management Services. These services are listed by the following categories:

- MANAGEMENT
- PERSONNEL
- RESPONSIBILITIES
- ADDITIONAL SERVICES
- LITIGATION SUPPORT SERVICES

A detailed description of these services is provided below:

### MANAGEMENT:

Rizzetta Amenity Services, Inc. shall provide expert general management and oversight of the contract with the District within the agreed to scope of service. These responsibilities include duties associated with managing the personnel, such as recruiting, hiring, training, oversight and evaluation.

As required, the Consultant will attend meetings to provide any updates or address concerns. The Consultant will be available to any board member for open and direct communications regarding any questions they may have.

### PERSONNEL:

The Consultant shall provide the services of a Field Manager and General Maintenance that will be assigned to the District. A general description of this position is provided below:

1. **Field Manager:** Shall be employed as a full time, hourly position to oversee and supervise the District property. They are the onsite representative of the Consultant. The Field Manager shall have the responsibilities of overseeing all outside maintenance services and carrying out maintenance procedures.
2. **General Maintenance:** Shall be employed as a part time, hourly position to maintain the general maintenance, preventative maintenance, and field operation duties of the District property.



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## **RESPONSIBILITIES:**

The onsite management personnel will be responsible for the following services, a detailed description of these services is provided below:

- Oversee the maintenance of the District and complete work orders.
- Perform site inspections including but not limited to fountain, playgrounds, bike trail, dog park, and lawn maintenance.
- Oversee landscape operations and work with assigned vendor.
- Check conditions of roads, sidewalks, and curbs.
- Check fountain and oversee repairs as needed.
- Check and assess street signs, monuments, and informational signs.
- Perform minor repairs to equipment and facilities as needed.
- Work with the CDD Board and District Manager on special projects and help obtain proposals.
- Empty trash cans and pick up trash on the roadways.
- Empty and fill dog waste stations.
- Pressure washing curbs, gutters, and sidewalks.
- Complete maintenance logs.

## **ADDITIONAL SERVICES:**

In addition to the Amenity Management Services described above, the District may, from time to time, require additional services from the Consultant. Any services not specifically provided for in the scope of services above, as well as any changes in the scope requested by the District, will be considered additional services. Such additional services may include but are not limited to attendance at additional meetings, District presentations and vendor responses.

If any additional services are required or requested, the Consultant will provide a detailed description of these services and fees for such services to the District for approval prior to beginning any additional services.

## **LITIGATION SUPPORT SERVICES:**

Prepare documentation in response to litigation requests and provide necessary expert testimony in connection with litigation involving District issues.

If any litigation support services are required or requested, the Consultant will provide a detailed description of these services and fees for such services to the District for approval prior to beginning any additional services.



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## Schedule of Fees

### AMENITY MANAGEMENT SERVICES:

Services will be billed bi-weekly, payable in advance of each bi-week from 12 months.

	Budgeted Personnel	Management Fee	Annual Cost
<b>OPTION 1:</b>			
<b>Field Manager</b>			
Full Time - 40 hrs/wk	\$ 66,309.	\$ 9,600.	<b>\$ 75,909.</b>
<b>OPTION 2:</b>			
<b>General Maintenance</b>			
Part Time - 25 hrs/wk	\$ 29,928.	\$ 8,400.	<b>\$ 38,328.</b>
<b>OPTION 3:</b>			
<b>Field Manager</b>			
Full Time - 40 hrs/wk	\$ 93,236.	\$ 10,200.	<b>\$ 103,437.</b>
<b>General Maintenance</b>			
Part Time - 25 hrs/wk			

**Budgeted Personnel:** These budgeted costs reflect full personnel levels required to perform the services outlined in this contract. Personnel costs includes: All direct costs related to the personnel for wages, Full-Time benefits, applicable payroll-related taxes, workers' compensation, and payroll administration and processing.

**General Management and Oversight:** The costs associated with Rizzetta Amenity Services, Inc.'s expertise and time in the implementation of the day to day scope of services, management oversight, hiring, and training of staff.

**One-time Payroll Deposit:** A one-time deposit required for use in paying salaries and related costs for personnel assigned and providing services to the District. This payroll deposit is defined as one month of maximum total services costs.

Option 1: \$ 5,154.  
 Option 2: \$ 2,072.  
 Option 3: \$ 7,226.



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The District shall be responsible for any of the following costs associated with the operation of the amenity facilities:

**Pre-employment Testing:** Background and substance abuse reports shall be ordered for candidates identified to fill amenity positions.

**Uniforms:** Personnel shall wear community specific shirts provided by the District if required.

**Cell Phone:** Management personnel shall require a cell phone or a cell phone allowance. This phone will also be used as the contact number for the District for after hour emergencies.

**Office Equipment:** Personnel will require a dedicated computer, printer, and a digital camera as well as convenient access to an onsite copier and fax machine, provided by the District.

**Mileage Reimbursement:** Personnel shall receive mileage reimbursement incurred while performing the District's responsibilities when using a personal vehicle. Mileage shall be reimbursed at the rate approved by the Internal Revenue Service.



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**ADDITIONAL AND LITIGATION SUPPORT SERVICES:**

Additional and Litigation Support Services will be billed hourly pursuant to the current hourly rates shown below:

<b>Job Title:</b>	<b>Hourly Rate:</b>
Principal	\$300.00
Vice President	\$250.00
Chief Financial Officer	\$250.00
Director	\$225.00
Information Technology Manager	\$225.00
Regional District Manager	\$200.00
Financial Services Manager	\$200.00
Accounting Manager	\$200.00
Regional Licensed Community Association Manager	\$200.00
District Manager	\$175.00
Licensed Community Association Manager	\$175.00
Amenity Services Manager	\$175.00
Clubhouse Manager	\$175.00
Senior Helpdesk Support Engineer	\$175.00
Financial Analyst	\$150.00
Senior Field Services Manager	\$150.00
Senior Accountant	\$150.00
Field Services Manager	\$125.00
Community Association Coordinator	\$100.00
Financial Associate	\$100.00
Staff Accountant	\$100.00
Accounting Clerk	\$ 85.00
Administrative Assistant	\$ 85.00



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## **Tab 15**

**MINUTES OF MEETING**

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

**CONNERTON WEST  
COMMUNITY DEVELOPMENT DISTRICT**

The 1<sup>st</sup> Audit Meeting of the Board of Supervisors of Connerton West Community Development District was held on **Monday, April 5, 2021 at 4:02 p.m.** at Club Connerton, located at 21100 Fountain Garden Way, Land O' Lakes, FL 34638

Present and constituting a quorum:

Jack Knowles	<b>Committee Member</b>
Daniel Novak	<b>Committee Member</b>
Chris Kawalec	<b>Committee Member</b>

Also present were:

Aimee Brandon	<b>District Manager, Rizzetta &amp; Company</b>
Jason Liggett	<b>Field Services Manager, Rizzetta &amp; Company</b>
Roy Van Wyk	<b>District Counsel, Hopping Green &amp; Sams, P.A.</b>
Greg Woodcock	<b>District Engineer, Cardno</b>
Gail Huff	<b>Representative, Ballenger</b>
Craig Chambrot	<b>Representative, CLM</b>
Jeremy Cohen	<b>FHP</b>
Stan Zuercher	<b>Maintenance</b>

Audience	<b>Present</b>
----------	----------------

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Aimee Brandon opened the 1<sup>st</sup> Audit Committee meeting at 4:02 p.m. and noted that there were audience members in attendance.

**SECOND ORDER OF BUSINESS**

**Consideration of Audit Proposal  
Instructions**

Ms. Brandon presented the Audit Proposal Instructions to the Board.

On a motion from Mr. Jack Knowles, seconded by Mr. Daniel Novak, the Board approved the Audit Proposals Instructions with Price for the Connerton West Community Development District.
--

**THIRD ORDER OF BUSINESS**

**Consideration of Audit Evaluation  
Criteria**

Ms. Brandon presented the options for the proposed request for auditing services and asked the Audit Committee if they would prefer to keep the inclusion of price for the service provided as one of the criteria for consideration or to remove it.

On a Motion by Mr. Knowles, seconded by Mr. Kawalec, with all in favor, the Audit Committee unanimously approved to include price as criteria for the audit services request for proposal (RFP), for the Connerton West Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of Advertisement for  
Proposals for Annual Audits**

On a Motion by Mr. Knowles, seconded by Mr. Kawalec, with all in favor, the Audit Committee unanimously approved the audit advertisement, for the Connerton West Community Development District.

**FIFTH ORDER OF BUSINESS**

**Adjournment**

The Board agreed to close the 1st. Audit Committee at 4:05 p.m.

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairman / Vice Chairman

## **Tab 16**

**MINUTES OF MEETING**

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

**CONNERTON WEST  
COMMUNITY DEVELOPMENT DISTRICT**

The regular Meeting of the Board of Supervisors of Connerton West Community Development District was held on **Monday, April 5, 2021 at 4:05 p.m.** at Club Connerton, located at 21100 Fountain Garden Way, Land O' Lakes, FL 34638

Present and constituting a quorum:

Jack Knowles	<b>Board Supervisor, Chairman</b>
Daniel Novak	<b>Board Supervisor, Vice-Chairman</b>
Chris Kawalec	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Aimee Brandon	<b>District Manager, Rizzetta &amp; Company</b>
Jason Liggett	<b>Field Services Manager, Rizzetta &amp; Company</b>
Roy Van Wyk	<b>District Counsel, Hopping Green &amp; Sams, P.A.</b>
Greg Woodcock	<b>District Engineer, Cardno</b>
Gail Huff	<b>Representative, Ballenger</b>
Craig Chambrot	<b>Representative, CLM</b>
Jeremy Cohen	<b>FHP</b>
Stan Zuercher	<b>Maintenance</b>

Audience	<b>Present</b>
----------	----------------

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Aimee Brandon called the meeting to order and read the roll call.

**SECOND ORDER OF BUSINESS**

**Audience Comments on Agenda Items**

There were no audience comments at this time.



**THIRD ORDER OF BUSINESS**

**STAFF REPORTS**

**A. District Counsel**

The Board received the District Counsel report from Mr. Roy Van Wyk.

Mr. Jack Knowles asked for an update on the County maintenance agreement.

Mr. Chris Kawalec asked for an update on the Connerton East petition.

**B. District Engineer – Greg Woodcock**

The Board received the District Engineer Report from Mr. Greg Woodcock.

**1. Update on Trail Project:**

Mr. Woodcock provided the Board with an update on the Trail Project. He informed the Board that the County was still in the review process and that he expected to hear something back within a couple of weeks.

Mr. Woodcock discussed the Board request for a four way stop and explained that the County would not approve one due to the lack of volume of traffic.

The Board discussed the sidewalk that is needed located off Flourish Dr. near the school.

The Board was told that the sidewalk was part of the original development plans and that it would be built as soon as the developer responsibility is identified.

**2. Consideration of Storybrook Park Proposal:**

The Board discussed the Consideration of Storybrook Park Proposals totaling \$171,825.00. The Board agreed to use the remaining funds from the Construction Bond 2018A to fund the project.

On a motion from Mr. Knowles, seconded by Mr. Novak, the Board approved the Storybrook Park Proposal in the amount of \$171,825.00 for the Connerton West Community Development District.

**3. Garden Party Park Proposal:**

The Board discussed the Consideration of Garden Party Park Proposals. The Board agreed to have Mr. Woodcock revise the proposal by taking away some of the exercise equipment and bringing in some games. Mr. Woodcock will bring a revised proposal to the May meeting for the Boards consideration.

**C. Field Inspection Report**

The Board received the Field Inspection Report from Mr. Jason Liggett.

**CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT**  
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**Page 3**

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Mr. Liggett asked CLM representative, Mr. Craig Bramblett, to address the Board with their plan of action for maintenance of landscaping, manpower and schedule.

The Board requested an update on the cut back of the conservation area.

Mr. Bramblett mentioned that he had sent a proposal for the cutbacks to Ms. Brandon after the last meeting.

Ms. Brandon located the proposal and presented it to the Board.

The cutback of conservation proposal totaled \$2,685.00.

On a motion from Mr. Novak, seconded by Mr. Kawalec, the Board approved the proposal for cutbacks of conservation from CLM in the amount of \$2,685.00 for the Connerton West Community Development District.

**D. Irrigation Report – Gail Huff**

The Board received the Irrigation Report from Ms. Gail Huff.

The Board asked Ms. Huff to identify any future projects or repairs that may needed in the next twelve months for budget planning.

**E. Aquatic Report**

The Board received the Aquatics Report from Cardno.

**F. Property Maintenance Report – Stan**

The Board received the Property Maintenance Report from Mr. Zuercher.

The Board asked about the entrance walls and discussed having them pressured washed. Mr. Zuercher said that he would be unable to pressure wash that specific area.

Ms. Brandon said that would get a proposal to pressure wash both sides of the entrance walls.

**G. District Manager Report**

The Board received the District Manager report from Ms. Brandon.

Ms. Brandon reminded the Board of their next regular scheduled meeting that will be held on May 3rd at 4:00 p.m.

Ms. Brandon reminded the Board of their Budget Workshop meeting that will be held on May 18th at 3:00 p.m.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

April 5, 2021 - Minutes of Meeting

Page 4

Ms. Brandon discussed the Financial statement.

**FOURTH ORDER OF BUSINESS**

**Discussion on Stan Hours with CDD vs HOA**

The Board discussed Mr. Zuercher' hours with the CDD and the HOA. The Board agreed that the HOA should receive 50% of Stan's time and made the decision to schedule Mr. Zuercher' days and times to ensure that the CDD is only taking 50% of Mr. Zuercher' hours.

The Board requested that Ms. Brandon provide the Board with a proposal for amenity services through Rizzetta's company, RASI, to be presented at the next Board meeting.

**FIFTH ORDER OF BUSINESS**

**Consideration of Memorial for Deputy Magli**

The Board discussed the Memorial for Deputy Magli that was requested by the HOA. The Board agreed that the HOA would be allowed to put a plaque or something of that nature to honor the fallen officer. The Board all agreed that they would be willing to do a resolution to rename the park after the officer.

**SIXTH ORDER OF BUSINESS**

**Consideration of Aquatic Maintenance Proposals**

The Board discussed the Consideration of Aquatic Maintenance Proposals. The Board reviewed each proposal and made the decision to go with AWC and requested that they be present at the next meeting.

The Board requested that Cardno be given a 30-day notice for cancellation.

On a motion from Mr. Knowles, seconded by Mr. Kawalec, the Board approved the AWC proposal for monthly and quarterly aquatic maintenance with a standard agreement for the Connerton West Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Meeting held on March 1, 2021**

Ms. Brandon presented the minutes of the Board of Supervisors' meeting held on March 1, 2021.

On a motion from Mr. Knowles, seconded by Mr. Novak, the Board approved the Minutes of the Board of Supervisor' Meeting held on March 1st, 2021, as presented, for the Connerton West Community Development District.

**CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT**  
**April 5, 2021 - Minutes of Meeting**  
**Page 5**

**EIGHTH ORDER OF BUSINESS**

**Consideration of Operation and  
Maintenance Expenditures for  
February 2021**

The Board received the Operation and Maintenance Expenditures for February 2021 in the amount of \$116,995.34.

On a motion from Mr. Novak, seconded by Mr. Knowles, the Board approved to ratify the payment of the invoices from the O&M Expenditures for February 2021 in the amount of \$116,995.34 for the Connerton West Community Development District.

**NINTH ORDER OF BUSINESS**

**Supervisor Requests**

During Supervisor request, Mr. Krutsinger requested clearer instructions for roundabouts, asked if the left turn onto Hwy 41 off Pleasant Plains Parkway could be changed to have two left turn lanes to assist with traffic.

Mr. Woodcock discussed asking Cardno's traffic engineer to provide different directional options for the roundabouts.

Mr. Novak asked for an update from CLM regarding the annual counts and locations of where they were planted.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On a motion from Mr. Knowles, seconded by Mr. Novak, the Board agreed to adjourn the meeting at 7:20 p.m. for the Connerton West Community Development District.

\_\_\_\_\_  
Assistant Secretary

\_\_\_\_\_  
Chairman / Vice-Chairman

## **Tab 17**

# CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

## **Operation and Maintenance Expenditures March 2021 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2021 through March 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$154,480.55**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

## Connerton West Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Ballenger & Company, Inc.	003085	19472	Relocate Valve 03/21	\$ 1,668.00
Ballenger & Company, Inc.	003085	21040	Repair Irrigation System 03/21	\$ 650.00
Ballenger & Company, Inc.	003085	21055	Irrigation Maintenance 02/21	\$ 8,175.00
Ballenger & Company, Inc.	003085	21065	SWFWMD Meter Reading/Irrig Pump Station 02/21	\$ 1,300.00
Ballenger & Company, Inc.	003085	21074	Repair Irrigation System 02/21	\$ 310.00
Ballenger & Company, Inc.	003085	21077	Repair Irrigation System 02/21	\$ 615.00
Ballenger & Company, Inc.	003085	21079	Repair Irrigation System 03/21	\$ 550.00
Capital Land Management Corporation	003109	210625	Landscape Maintenance 03/21	\$ 30,100.00
Capital Land Management Corporation	003109	210727	Seasonal Annual Change-out 03/21	\$ 12,000.00
Capital Land Management Corporation	003109	210754	Fertilization 03/21	\$ 8,000.00
Cardno, Inc.	003086	528706	Field Maintenance Inspection 02/21	\$ 6,737.00

## Connerton West Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Cardno, Inc.	003098	308312	Monthly Mitigation Maintenance Village 2 Phase A 02/21	\$ 1,550.00
Cardno, Inc.	003098	308362	Monthly Lake Management 02/21	\$ 3,530.00
Christopher Kawalec	003092	CK030121	Board of Supervisors Meeting 03/01/21	\$ 200.00
Connerton Community Association, Inc.	003087	202102	Salary Reimbursement 02/21	\$ 3,408.00
Connerton Community Association, Inc.	003105	202101	Salary Reimbursement 01/21	\$ 3,458.00
Daniel Novak	003096	DN030121	Board of Supervisors Meeting 03/01/21	\$ 200.00
Fredrick Lise	003095	FL030121	Board of Supervisors Meeting 03/01/21	\$ 200.00
Hopping Green & Sams	003099	120716	General/Monthly Legal Services 01/21	\$ 4,319.60
Hopping Green & Sams	003106	120717	Easement Enforcement 01/21	\$ 513.00
Jack Knowles	003093	JK030121	Board of Supervisors Meeting 03/01/21	\$ 200.00
Jeremy R. Cohen	003088	JC020121	Off Duty Patrols Scheduler's Fee 02/21	\$ 350.00



## Connerton West Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Jeremy R. Cohen	003088	JC022621	Off Duty Patrols 02/21	\$ 200.00
Jerry Richardson	003114	1472	Monthly Hog Removal Service 03/21	\$ 800.00
K & J Pressure Cleaning LLC	003091	8499	Pressure Wash Side Walks 03/21	\$ 17,353.48
K. Johnson's Lawn & Landscaping, Inc.	003111	17850	Mowing Bike Trail 03/21	\$ 700.00
Kevin Eric Hamilton	003090	KH021021	Off Duty Patrols 02/21	\$ 200.00
Kevin Eric Hamilton	003090	KH022221	Off Duty Patrols 02/21	\$ 200.00
MC Building Services, LLC	003112	4975	Electrical & Lighting 03/21	\$ 385.00
Mobile Mini, Inc.	003113	9010103176	Mobile Storage Rental Acct #10023746 03/21	\$ 213.11
Pasco County	003101	Pasco Water Summary A	Water Summary A 02/21	\$ 142.29
Pasco County	003107	Pasco Water Summary B	Water Summary B 02/21	\$ 45.50
Patrick J. Elmore	003089	PE021621	Off Duty Patrols 02/21	\$ 200.00

## Connerton West Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Patrick J. Elmore	003089	PE021821	Off Duty Patrols 02/21	\$ 200.00
Rizzetta & Company, Inc	003082	INV0000056983	District Management Fees 03/21	\$ 6,430.41
Rizzetta Technology Services, LLC	003083	INV0000006912	Email & Website Hosting Services 03/21	\$ 175.00
Site Masters of Florida, LLC	003102	031121-1	Remediated Depressions In Roadway 03/21	\$ 11,000.00
Stahl & Associates	003084	41355023 03/21/21	Utility Bond For WREC #41355023 03/21	\$ 1,512.00
Stahl & Associates	003084	41355024 02/21	Utility Bond For WREC #41355024 03/21	\$ 983.00
Stan Zuercher	003097	030421	Reimbursement- Pressure Washer Fuel 03/21	\$ 400.42
Stan Zuercher	003108	031521	Reimbursement-Stan Zuercher 03/21	\$ 330.99
Suncoast Pool Service	003115	7017	Fountain Service 03/21	\$ 250.00
Times Publishing Company	003100	0000142680 02/21/21	Acct # 119853 Legal Advertising 02/21/21	\$ 168.50
Tyson Krutsinger	003094	TK030121	Board of Supervisors Meeting 03/01/21	\$ 200.00

## Connerton West Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Withlacoochee River Electric Cooperative Inc.	003103	2101307 02/21	2101307 21739 Emory Oak PL 02/21	\$ 35.69
Withlacoochee River Electric Cooperative Inc.	003103	2101312 02/21	2101312 8949 Pleasant Woods Dr 02/21	\$ 35.04
Withlacoochee River Electric Cooperative Inc.	003104	Electric Summary Bill	Electric Summary Bill 02/21	<u>\$ 24,286.52</u>
<b>Report Total</b>				<b><u>\$ 154,480.55</u></b>